

## LEARNING OUT COMES

Department of Commerce B.Com

General Semester – I

Sl.No	Course	Name of the Subject	Total Marks	Mid Sem Exam	Sem End Exam	Teaching Hrs	Credits
01	DSC1 A	Fundamentals of Accounting-I	100	25	75	6	4
02	DSC2 A	Business Organization	100	25	75	6	4
3	DSC3 A	Business Economics -I	100	25	75	6	4

### DSC 1A: Fundamentals of Accounting - I

#### Outcomes:

At the end of the course, the student will able to

1. Identify transactions and events that need to be recorded in the books of accounts.
2. Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
3. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
4. Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
5. Critically examine the balance sheets of a sole trader for different accounting periods .
6. Design new accounting formulas & principles for business organizations .

### DSC 2A Business Organization

1. Understanding the concepts like commerce ,business ,trade and industry and how these are related and distinguished from each other.
2. Describe the social responsibility of business towards society .
3. Learner can distinguish the corporate and Non- Corporate firms and its merits and demerits.

4. Learner can acquire the knowledge of entrepreneurial skills required to establish an enterprise.
5. Learner can understand the process of incorporate a new company and documents required to establish a new company.

### DSC: 3A: Business Economics

1. Understand the concept, nature, scope of Business Economics and differentiate Micro and Macro Economics.
2. Analysis of Demand Functions, law of demand and its business applications.
3. Describe the elasticity of demand and how to measure the elasticity applications.
4. Identify the cost and the revenue relationships in the short run and long run.
5. Explain the break even analysis and its uses and limitations in business.

### Semester – II

Sl. No	Course	Name of the Subject	Total Marks	Mid Sem Exam	Sem End Exam	Teaching Hrs	Credits
01	DS CI B	Fundamentals of Accounting-II	100	25	75	6	4
02	DSC 2 B	Business Environment	100	25	75	6	4
3	DSC 3B	Business Economics-II	100	25	75	6	4

### DSC 1B - Fundamentals of Accounting - II

#### Outcomes:

At the end of the course the student will able to;

1. Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
2. Analyze the accounting process and preparation of accounts in consignment and joint venture.
3. Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
4. Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
5. Design an accounting system for different models of businesses at his own using the principles of existing accounting system.
6. Why reserves and provisions are maintained in the business to meet future contingencies.

## **DSC 2B-Business Environment**

### **OUTCOMES :**

At the end of the course, the student will be able to;

1. Understand the concept of business environment.
2. Define Internal and External elements affecting business environment.
3. Explain the economic trends and its effect on Government policies.
4. Critically examine the recent developments in economic and business policies of the Government.
5. Evaluate and judge the best business policies in Indian business environment.
6. Develop the new ideas for creating good business environment.

### **DSC: 3B : Business Economics – II**

1. Identifying the relationship between production and costs and Economies of scale.
2. Understanding the features of perfect competition and price determination, price determination in monopoly.
3. To know the characteristics of monopolistic competition and price determination.
4. Describe the concepts of National Income and methods of measuring National Income.
5. Identifying the structural reforms i.e., LPG and its impact on Indian Economy.

### Semester – III

S.No.	Course	Name of the Subject	Total Marks	Mid Sem. Exam	Sem. End Exam	Teaching Hrs	Credits
01	DSC1C	Corporate Accounting	100	25	75	6	4
02	DSC2C	Business Statistics	100	25	75	6	4
3	DSC3C	Banking Theory & Practice	100	25	75	6	4

#### DSC 1C Corporate Accounting

1. A joint stock company is a very important form of business organization. In this unit students will understand the characteristics of the joint stock company and issue, forfeiture and re-issue of shares.
2. The most form of borrowing by a company is by issue of debentures. In these chapter students will learn the procedure of issue of debentures, redemptions of debentures through sinking fund.
3. Goodwill is an intangible asset, The learner able to be understand the valuation of goodwill in normal profit method, super profit method, capitalization method and annuity method.
4. Valuation of shares may be made by the company in different methods. The student will know various methods of valuation of shares such as market value, intrinsic value, fair value and yield value methods etc.
5. In the case of sole proprietorship or partnership firm, there is no statutory obligation to prepare final accounts, but companies have a statutory obligation to prepare final accounts as per the company act 2013. The learner will understand the company act procedures in preparing the final accounts.

## **DSC 2C - Business Statistics**

**Outcomes:** At the end of the course, the student will able to;

1. Understand the importance of Statistics in real life
2. Formulate complete, concise, and correct mathematical proofs.
3. Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
4. Build and assess data-based models.
5. Learn and apply the statistical tools in day life.
6. Create quantitative models to solve real world problems in appropriate contexts.

## **DSC 3C -Banking Theory and Practice**

**Outcomes:** At the end of the course, the student will able to;

1. Understand the basic concepts of banks and functions of commercial banks.
2. Demonstrate an awareness of law and practice in a banking context.
3. Engage in critical analysis of the practice of banking law.
4. Organize information as it relates to the regulation of banking products and services.
5. Critically examine the current scenario of Indian Banking system.
6. Formulate the procedure for better service to the customers from various banking innovations.

### Semester – IV

S. No	Course	Name of the Subject	Total Marks	Mid Sem. Exam	Sem. End Exam	Teaching Hrs	Credits
01	DSC1 D	Accounting for Service Organisation	100	25	75	6	4
02	DSC2 D	Business Law	100	25	75	6	4
3	DSC3 D	Income Tax	100	25	75	6	4

#### **DSC 1D - Accounting for Service Organisation**

1. To know the objectives and preparation of accounts of non-trading concerns.
2. To observe the way of presenting balance sheet in Double Accounting System (electricity concerns).
3. To learn the bank accounting system, Audit of Accounts, Filling of Accounts, Publication of Accounts, Voucher system, voucher summary sheets, daily trial balance continuous checks, control accounts, Double Voucher System, etc.,
4. To understand the Life Insurance companies, preparation of financial statements etc.,
5. To understand the difference between Life Insurance and general insurance, its accounting procedures.

#### **DSC 2D BUSINESS LAWS**

1. To understand the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.
2. To identify the fundamental legal principles behind contractual agreements.
3. To examine how businesses can be held liable in tort for the actions of their employees.
4. To understand the legal and fiscal structure of different forms of business organizations and their responsibilities as an employer.
5. Acquire problem solving techniques and to be able to present coherent, concise legal argument.
6. To understand the importance of cyber law act 2000.

## **DCS 3D:Income Tax**

**Outcomes:** At the end of the course, the student will able to;

1. Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
2. Understand the provisions and compute income tax for various sources.
3. Grasp amendments made from time to time in Finance Act.
4. Compute total income and define tax complications and structure.
5. Prepare and File IT returns of individual at his own.

### Semester – V

Sl. No	Course	Name of the Subject	Total Marks	Mid Sem Exam	Sem End Exam	Teaching Hrs	Credits
01	DSC 1E-5.1	Cost Accounting	100	25	75	5	4
02	DSC 2E-5.2	Good & Service Tax - Fundamentals	100	25	75	5	4
03	DSC 3E-5.3	Advanced Corporate Accounting	100	25	75	5	4
04	DSC4 E-5.6	Project Management	100	25	75	5	4
5	Ele.D SC-5.4	Central Banking	100	25	75	5	4
6	Ele.D SC-F-5.5	Rural & Form credit	100	25	75	5	4

### DSC 1E - COST ACCOUNTING

1. Express the place and role of cost accounting in the modern economic environment
2. Describe how cost accounting is used for decision making and performance evaluation.
3. Differentiate methods of schedule , ***Costs per Unit of production*** and analyze the basic cost flow model and be able to assign costs in a job cost system.
4. Demonstrate how ***Materials and Labor*** Costs are added to a product at each stage of the production cycle.
  - Explains main manufacturing cost elements
  - Calculate inventory costs according to the inventory valuation techniques and Price Issuing methods
  - Calculate labour costs and different labour cost calculation methods and recording them in cost books
5. Understand the meaning of a contract and other terms used in ***Contract Costing***.
6. Asses how ***Cost-Volume-Profit*** is related and use of CVP and BEP analysis as a planning and decision making aid.

## **DSC 2 E – GOODS AND SERVICES TAX (GST)**

1. To Understand various concepts of Goods & Service Tax act .
2. To Understand the impact of new regulation's on distribution of pesticides and kind of changes needed to be done
3. To Gain an insight on the recording and analyzing the transactions for compliance under GST especially in supply chain & distribution
4. To know the IGST procedures and filing
5. Getting familiar with the technology and the flow of return filing under GST , students will know “place of supply rules” and applicability of the same under GST

## **DSC: 3E: 5.3: Advanced Corporate Accounting**

1. The students will be able to gain knowledge and understanding of the Indian Accounting Standards and International Accounting Standards.
2. The students will be able to understand the procedure for preparation of financial statements during amalgamation , reconstruction and External reconstruction of companies.
3. The students able to understand the liquidation procedures of joint stock companies and how to prepare statement of affairs and liquidators final statement of account .
4. Students can understand the procedure for preparation of consolidated Balance sheet of Holding Companies.

### **DSC: F 5.6 Project Management**

1. To Learn the basic features and concept of the project management in this unit.
2. To know the project plans to effective execution of the plan.
3. To know the techniques used in the execution of the plan.
4. To know the different types of evaluation methods.
5. To understand the different types of cost estimation techniques.

### **DSC F: 5.4. Central banking**

1. Describe the evaluation and the functions of central bank and changes in central bank functions.
2. Understand the constitution and governance and recent developments in RBI Act.
3. Explain monetary control techniques and credit control measures under taken by RBI.
4. Analyze inflation and price control measures initiated by RBI.
5. Elucidate supervision and regulation of banking system by RBI.

### **DSC: F 5.5 Rural and Form Credit**

1. To understand the objectives and significance of rural credit and classification of rural credit.
2. To identifying rural credit agencies for financing agriculture and rural development.
3. To describe the farm credit.
4. To explain sources of farm credit i.e., co-operative credit and lead bank schemes.
5. To analyze the farm credit i.e., analysis of 3 R's and 3 C's.

### Semester – VI

Sl. No	Course	Name of the Subject	Total Marks	Mid Sem Exam	Sem End Exam	Teaching Hrs	Credits
01	DSC1 G-6.1	Adv. Cost Accounting	100	25	75	5	4
02	DSC2 G-6.2	Auditing	100	25	75	5	4
03	DSC3 G-6.3	Management Accounting	100	25	75	5	4
4	Ele.DS C 1H -6.4	Financial Services	100	25	75	5	4
5	Ele.DS C 1H -6.5	Marketing of Financial Services	100	25	75	5	4
6	Ele.DS C 1H & 3H	Project Work	100	-	100	5	4

#### **DSC: 1 G 6.1 Advanced Cost Accounting**

1. Identify the reasons for differences between cost profit and financial profit ,learner can reconcile both cost and financial books.
2. Understand the suitability of process costing to manufacturing units and preparation of process accounts.
3. Understand the procedure for preparation of operating cost sheet and compute cost per KM and passenger K.M.

4. Distinguish between standard cost and actual cost and identify the variances.
5. To know the various types of budgets and know the procedure for preparation of budgets.

### **DSC -2G – 6.2 AUDITING**

**Outcomes:** At the end of the course, the student will able to;

1. Understanding the meaning and necessity of audit in modern era
2. Comprehend the role of auditor in avoiding the corporate frauds
3. Identify the steps involved in performing audit process
4. Determine the appropriate audit report for a given audit situation
5. Apply auditing practices to different types of business entities
6. Plan an audit by considering concepts of evidence, risk and materiality

### **DSC: 3G 6.3 Management Accounting**

1. Distinguish Financial Accounting, Cost Accounting and Management Accounting and describe the scope, limitations, functions and importance of Management Accounting.
2. Analysis and interpretation comparative, common size and trend analysis financial statements.
3. Analysis and interpretation of accounting ratios.
4. Understanding the importance of fund and learner can prepare the funds flow statement.
5. Understanding the movement of cash and preparation of cash flow statement.

### **Ele. DSC 1 H - 6.4 Financial Services**

1. Differentiate activities of Banking and Non Banking companies.
2. Understanding the scope and importance of Merchant Banks and services rendered by Merchant Banks.
3. Describe the procedure of leasing and Hire purchasing.
4. Identify the credit rating agencies and its purpose.
5. Understanding factors and forfeiting services rendered by financial institutions.

### **Ele.DSC 1H – 6.5- Marketing of Financial Services**

1. Make an informed judgement about whether or to what extent the financial market strategies, the condition of financial markets, and service elements.
2. How the people managing service and its quality and quantity consumer loyalty.
3. The learner can able to explain pricing and promotional strategies and how the firm can price their products in view of customer and new marketing techniques like B2B
4. It can able to understand distribution services cost and revenue management and its approaches, channels, designing and managing service process.
5. Learner can understand how the process banking retail process, investment process, insurance services and its marketing practices.

