

GOVT. BALA SAHEB DESHPANDE COLLEGE

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DEPARTMENT OF COMMERCE

B.COM

PROGRAMME OUTCOME

After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Account, Finance, Management, Law and Communication.

The programme offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company. Students can independently start up their own Business.

PROGRAMME SPECIFIC OUTCOME

The students can get the knowledge, skills and attitudes during the end of the B.com degree course.

By goodness of the preparation they can turn into a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.

Students will prove themselves in different professional exams like C.A., C S, CMA, CPA, UPSC., As well as other courses.

The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.

Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.

Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.

Students will be able to do their higher education and can make research in the field of finance and commerce.

COURSE OUTCOMES

B.com - I

Financial Accounting:

- To enable the students to learn principles and concepts of Accountancy.
- To encourage the students about maintaining the books of accounts for further reference.
- Students are enabled with the Knowledge in the practical applications of accounting.
- The student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.
- To find out the technical expertise in maintaining the books of accounts.

Business Mathematics:

- Apply the knowledge of mathematics in solving business problems.
- To use and understand useful functions in business.
- To learn the applications of transportation problem in business.

Business Environment:

By the end of this course, a student should be able to:

- Understand the concept, significance and changing dimensions of Business Environment.
- To make the students aware about the Business and Business Environment.
- Identify various types of Business Environment and tools for scanning the Environment.
- Gain insights on role of economic systems, economic planning, government policies, public sector and development banks, economic reforms, liberalization and its impact on business.

Business Economics:

- After the completion of the course, students will be able to analyze operations of markets under varying competitive conditions.
- Evaluate the Demand and Supply, elasticity of demand and Law of returns.
- Possess the knowledge about the perfect competition and price determination.
- Analyze causes and consequences of unemployment, inflation and economic growth.
- To provide students knowledge of Micro Economic concepts and inculcate an analytical approach to the subject matter.
- To apply economic reasoning to solve business problems.

Business Communication:

- To make the students aware about the business communication.
- To understand the process and importance of communication.
- To develop awareness regarding new trends in business communication, various media of communication and communication devices.
- To extend business communication skills through the application and exercises

Business Regulatory Framework:

- The student will well verse in basic provisions regarding legal frame work governing the business world.
- To know the students with the basic concepts, terms & provisions of Mercantile and Business Laws.
- To develop the awareness among the students regarding these laws affecting trade business, and commerce.

Environmental Studies:

- To furnish awareness about environmental problems among people.
- Impart basic knowledge about the environment and its allied problems.
- Developing an attitude of concern for the environment.
- Acquiring skills to help the concerned individuals in identifying and solving environmental problems.

B.com - II

Business Statistics:

- To understand the different concept of population and sample and to make students familiar with Calculation of various types of averages and variation.
- To use regression analysis to estimate the relationship between two variables and to use frequency distribution to make decision.
- To understand the techniques and concept of different types of index numbers.

Corporate Accounting:

- This course aims to enlighten the students on the accounting procedures followed by the Companies.
- To make aware the students about the valuation of shares.
- To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company.

Company Law:

- To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act of 2013.
- To apprise the students of new concepts involving in company law regime.
- To acquaint the students with the duties and responsibilities of Key Managerial Personnel.

Business Management:

- To understand the concept & functions and importance of management and its application.
- To understand the concept of motivation and its application.
- To understand the concept of planning and its importance in decision making .
- To make the student understand principles, functions and different management theories.

Cost accounting:

- To understand Basic Cost concepts, Elements of cost and cost sheet.
- Providing knowledge about difference between financial accounting and cost accounting.
- Ascertainment of Material and Labor Cost.
- Student's Capability to apply theoretical knowledge in practical situation will be increased.

Fundamental of Entrepreneurship:

- The students feel motivated to be an entrepreneur.
- Students are able to be the administrator of a business.
- They are learned the opportunities and challenges in carry in a new business.

B.com – III

Income Tax:

- To understand basic concepts of Income Tax and its heads of income.
- It helps to build an idea about income from Salaries and House property Income as a concept.
- It gives more idea about the income from business or profession.
- To develop an idea about capital gain among students.
- After the successful completion of this subject the students should have practical knowledge of filling of ITR, Concept of TDS and TCS, and know about various due dates, fine and penalties in default.

Management Accounting:

- Understand about the concepts of management tools.
- To introduce the concept of fund flow and cash flow statements.
- Imparted knowledge on capital budgeting and decision making techniques.
- To provide knowledge about the preparation of various kinds of budgets.
- After the successful completion of the Course the Students have a thorough knowledge on management accounting Concepts and techniques

Auditing:

- The students should know the concepts of auditing, types and methods of auditing.
- The Students acquired knowledge about vouching of cash & credit transaction, verification of assets & liabilities.
- From this subject, the students learned about preparation of different methods & auditors' responsibility.
- Comprehend the knowledge about appointment of different types of auditor, their rights and duties.

Indirect Taxes:

After the completion of the course, students will be able to:

- Know the tax system in India particularly GST
- Know the process of Valuation, payment and filing of returns in GST
- The ability of evaluation of the tax impacts on the economic operations in the area of indirect taxation
- Become a GST Practice and consultant.

Principles of Marketing:

- Students are enabling to understand the Nature and scope of marketing.
- They are able to understand consumer behavior.
- Students are enabling to understand the concept of promotion.
- After the successful completion of the Course the Students have knowledge of distributions channels.

International Marketing:

- Students are enabling to understand the global marketing principles.
- They are prepared to compete in a wide business environment and global standards.
- They are enabling to compare domestic marketing strategies with global marketing strategies.
- They are able to take decisions related to designing channel as well as physical distribution systems for making available the products in the international markets.