

BACHELOR OF COMMERCE (B.COM)

Vision:

To become the leading college by creating successful and competent Business Professionals. Impart accounting knowledge and create competent accounting professionals. Create successful and competent tax professional and developing entrepreneurial tendency Create a successful and competent office management and stenography professionals and enhance employability.

Mission-

Provide top quality accounting education programs. Conduct significant research in accounting and integrate it into our educational process. To develop technical and inter-personal skills in students necessary for successful professional career. To provide research activities that are advantageous to ethical business practices. To provide professional and sustainable community service activities. To provide highly competitive education based on cutting-edge conceptual-based action. To provide students with a comprehensive tax education to make them successful CA,CS, Tax Consultant, Budget Analyst, stockbrokers, Accountant etc.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO'S)-

PEO 1- Students will develop their knowledge of the fundamental and technical concepts of accounting.

PEO 2- Students will employ critical thinking and problem solving skills

PEO 3- Students will be capable of adopting changes in accounting.

PEO 4- Tax graduates will expertise in the area of Direct Tax (Income Tax) & Indirect Tax (GST)

PEO 5- Exhibits sophisticated knowledge related to tax according to rules and regulations and analyze and resolve tax problem.

PEO 6- Tax graduates will be more skillful in oral and written tax communication & practice.

PEO 7- To produce with good morality, personality and integrity to their profession and place.

PEO 8- To prepare students qualified in office management and stenography with competitive advantages.

PEO 9-To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students.

PROGRAMME OUTCOMES (POs)-

After Completing Bachelor of Commerce (B.Com) course, students are able to:

PO 1: The Programme would build a strong foundation of knowledge in different areas of Commerce. Student would develop the skill of applying concepts and techniques used in Commerce.

PO 2: The student would develop an attitude for working effectively and efficiently in a business environment. They would be capable of making decisions at personal and professional level. They get exposed towards entrepreneurship skills also. Students will acquire the skills like effective communication, decision making, problem solving in day to day business affair.

PO 3: After completion of the Programme, Students will demonstrate skills in assessing, planning, organizing and controlling. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PO 4: Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PO 5: Learners will be able to pursue higher education and advance research in the field of commerce and finance. Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses. Students have a plethora of choices to pursue professional courses such as CA, M.COM, MBA, CMA, BAT, ICWA, CS, MIB, MFA etc.

Programme Specific Outcomes (Degree wise) **(Learning Outcome/ Acquisition)**

Upon successful completion of the course a student will be able to:

B.Com Computer Application

Creating graduates who are competent and shall expertise in the field of Commerce and Information Technology. Student will be well acquainted with the digital, internet and E-Commerce . Develops understanding towards ethical issues related to accounting profession. Enhance thinking skills to analyze financial data as well as to assist in financial matters. Learn to prepare financial statements as per accounting principles. Acquire knowledge and skill in the field of Direct, Indirect, Central, State taxes. At the end of this programme, graduates will secure jobs in IT Sector, Software company and BPO's and local authority and is capable of working as Budget Analyst, Certified Public Accountant, Finance Manager etc

B.Com Tax

Understanding the concept of Indian Tax System, Direct & Indirect Taxes, Finance Commission, Changes in the tax structure, rates and distribution of revenue between the Central, State Government and Local Authority. Apply the theoretical & Practical knowledge in the field of Filing of returns under Income Tax and GST. Demonstrate critical thinking of tax procedure and practice leading to economic development of the national and its impact on public.

Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services

B.Com Office Management

Students will be able to demonstrate knowledge in setting up a computerized set of accounting books. Understand the working of MS Office, computer typing and stenography practical.

Students would develop ability to work in teams with enhanced communication and interpersonal skills. The students will be ready for employing in office jobs in functional areas like accounting, taxation, banking, insurance and Court and other offices.

B.Com Plain

Enhance thinking skills to analyze financial data as well as to assist in financial matters. Learn to prepare financial statements as per accounting principles. Effectively defines the various needs of the users of accounting information. Understanding ethical issues related to accounting profession. Students would gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

The students will enhanced communication and inter-personal skills and develop ability to work in teams and become ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law.

Course Outcome:

Financial accounting

Students learn principles and concepts of Accountancy. Graduates learn about basic accounting practice such as preparation of Journal, ledger, Trading and Profit & loss account, settlement of accounts of various parties, calculation of Depreciation profit.

On successful completion of this course the student are enabled with the Knowledge in the practical applications of accounting. Students will understand the principles of accounting and its concepts. They will be able to compare between higher purchase and installment system and prepare the purchase account.

Corporate Accounting

This course enlightens the student on the accounting procedures followed by the Companies. The students become aware on the Corporate Accounting in conformity with the provision of the Companies Act.

Management Accounting

This course develops an understanding of the conceptual framework of Management Accounting. After the successful completion of the course the student acquires the knowledge in the Management Accounting Techniques in business decision making.

Cost Accounting

The course keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge. Enables the student to understand the difference between cost accounting and financial accounting , to Prepare the profit, reconciliation statement, to define job costing the process costing, to determine contract, and costing its elements and features and contracts costing and Classify normal loss and abnormal loss and normal gain and abnormal gain.

Business organization and Communication Skills

On successful completion of this subject the students acquires the knowledge about the various types of business organizations and Communication skills. Students acquire knowledge about effective communication skills, drafting of Reports, minutes and memorandum of a meeting as well as drafting letters & applications. To develop the ability of the students to communicate clearly and correctly in English and regional languages on the matters relevant to day to day business operation with emphases on quality of presentation. To help the students for general understanding of the various aspects of business communication and business environment of the country.

Principles of Marketing

On successful completion of this course the students should have the practical knowledge and the tactics in the marketing. Understand the traditional and modern concept of marketing. Students will be able to compare between industrial market and service market, Understand the issues and challenges of pricing policy. Students will be able to define branding, packaging and product life cycle and discuss techniques of product, promotion advertising and E-marketing.

Business Mathematics

Students gain knowledge regarding calculation of discount, Profit, loss, commission, interest etc. Further, they learn the methods of data collection, summarizing, Presentation and tabulation of data.

Business Statistics: The objective of this paper is to provide an understanding for the graduate business student on statistical concepts to include measurements of location and dispersion, probability, probability distributions, sampling, estimation, hypothesis testing, regression, and correlation analysis, multiple regression and business / economic forecasting.

Applied Economics

Apply economic reasoning to the analysis of selected contemporary economic problems. Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed. Analyze the efficiency and equity implications of government interference in markets. Recognize and identify situations leading to market failures and government failures. Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems. Use economic problem solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.

Business Law

On successful completion of this course, the student should be well versed in basic provisions regarding legal frame work governing the business world. The paper gives the students the ability to understand the parameters to assess opportunities and constraints for new business ideas. Understand the systematic to select and screen a business idea. Design strategies for successful implementation of ideas and they can write a business plan.

Banking and Insurance

To enlighten the students' knowledge on Banking Regulation. After the successful completion of the course the student should have a thorough knowledge on Indian Banking System and Insurance regulation in the country.

Income-Tax Law and practice

This course aims to provide an in-depth knowledge on the provisions of Income Tax. To familiarize the students with recent amendments in Income-tax.

Auditing

On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

This paper gives the knowledge of examines the principles and practices of internal and external auditing. The students can capable to understand the auditing as a component of recurrent and strategic activities, risk assessment, internal control, systems evaluation, forensic accountability, and contemporary audit issues and challenges

Principles of Management

On successful completion of this course, the students should have understood Principles & functions of Management, Process of decision making, Modern trends in management process. classify the Management by objectives for the better management of resources and activities of an organization. Describe the Effective plans co-ordinate the organizational work and eliminate unproductive effort.

Goods and services tax and Customs duty

After completion of this course the students would be able to enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period, to understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.

to comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy, to understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes, to make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.

Indian Company Act

After the completion of the course, Students will be able to Know about the concept of company and shares. Know about the company law in the India. Understand the use of the memorandum of association and article of association in a company, they also learn from this course. Use of prospectus in a company. Understand the relationship between company and debenture holders.

Public Finance

On completion of the course students would be able to Understand the sources of finance both public and private, demonstrate the role of government to correct market failures and possible advantage of public financing. Attain the advantages and knowledge of public investments and other government expenditures. Understand the causes of growing public expenditures for various programmes and policies within and outside the country. Understand the possible burden, benefits and distribution of various types of taxes among various classes of people, know the general trend and impact on general welfare and arouse them to suggest good and bad tax system. Understand the needs of public borrowing from all possible sources to meet necessary public investment/expenditures. Also be alerted to find sources for repayment. Deliver effectively the preparation of budget and how they are passed in the house. Understand the changes in size and flexibility of state and central budget along with the role played by Finance.

International Marketing

After Completion of the Course Students will developed an understanding of major issues related to international marketing, skills in researching and analyzing trends in global markets and in

modern marketing practice. Students will be able to assess an organization's ability to enter and compete in international markets.

Financial Management

On Successful Completion of this subject, the students should have understood the functions of Finance, Cost of capital, Capital structure, Capital Budgeting, Working Capital Management

Fundamentals of Computer and PC software

After studying this course, you should be able to understand what all the computerized terms mean, understand the fundamental hardware components that make up a computer's hardware and the role of each of these components, understand the difference between an operating system and an application program, and what each is used for in a computer, describe some examples of computers and state the effect that the use of computer technology has had on some common products, identify the principal components of a given computer system.

Desktop publishing and Multi media

Upon successful completion the student will be able to prepare students to use computer software to design and create a number of different document types, from .pdf files to e-mail newsletters. Identify and describe the function of the general skill sets in the multimedia industry. Identify the basic components of a multimedia project. Identify the basic hardware and software requirements for multimedia development.

Internet and E - Commerce

On successful completion E-Commerce, the student will be able to Demonstrate an understanding of the foundations and importance of E-commerce, Demonstrate an understanding of retailing in E-commerce, Analyze the impact of E-commerce on business models and strategy, Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational. Describe the infrastructure for E-commerce, Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other, Assess electronic payment systems, Recognize and discuss global E-commerce issues. Understand the basic concepts and technologies used in the field of management information systems, Have the knowledge of the different types of management information systems, Understand the processes of developing and implementing information systems.

Relational Database management System

Upon successful completion of this course, students should be able to describe the fundamental elements of relational database management systems, Explain the basic concepts of relational data model, entity-relationship model, relational database design, relational algebra and SQL. Design ER-models to represent simple database application scenarios. Convert the ER-model to relational tables, populate relational database and formulate SQL queries on data.

Web designing

Upon completion of Web Design Course, students will be able to Use fundamental skills to maintain web server services required to host a website, Select and apply markup languages for processing, identifying, and presenting of information in web pages, Use scripting languages and web services to transfer data and add interactive components to web pages, Create web media objects, Incorporate aesthetics and formal concepts of layout and organization to design websites, Conceptualize and plan an internet-based business that applies appropriate business models and web technologies, Design websites using appropriate security principles, focusing specifically on the vulnerabilities inherent in common web implementations, Incorporate best practices in navigation, usability and written content to design websites that give users easy access to the information they seek.

Digital Marketing

On successful completion of this module, the learner will be able to explain the role and importance of digital marketing in a rapidly changing business landscape, Discuss the key elements of a digital marketing strategy, Illustrate how the effectiveness of a digital marketing campaign can be measured. Demonstrate advanced practical skills in common digital marketing tools such as SEO, SEM, Social media and Blogs.

Direct Tax System- Income Tax

On the successful completion of this course the student will be able to interpret and analyze personal income tax and understand direct tax laws as prescribed under different provisions of the Income-tax Act, 1961. A study of this paper will be helpful in taking different financial/managerial decisions after evaluating and reviewing the impact of direct tax laws.

Indirect Tax System- Goods and Service Tax

After completion of this course the students would be able to enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period, to understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development. to comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy. to understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes. to make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.

Income tax Procedure and Practice

After completion of Income Tax and Practice the students will be able to Gain knowledge of the provisions of Income Tax Law relating to the topics mentioned in the syllabus. Gain ability and skill to solve simple problems concerning assesses with the status of individual. Compute the taxable income under the head Salary and Income from House Property. Gain knowledge on various types of exemption and deduction from gross total income available while computing tax liability of an assessee.: Gain knowledge on tax structure and tax administration in India.

Tax Planning and Management

Students who complete this course will be able identify the difference between tax evasion and tax planning. Students will get working knowledge regarding legitimate way of tax planning under different financial/ managerial decisions after taking into consideration the impact of Direct Tax Laws

Basics of Computer

After studying this course, you should be able to understand the fundamental hardware components that make up a computer's hardware and the role of each of these components, understand the difference between an operating system and an application program, and what each is used for in a computer, state the effect that the use of computer technology has had on some common products, identify the principal components of a given computer system .

Basics of Stenography

Students who complete this course will develop ability to accurately take notes, i.e, rapid writing and facile reading. Students would be able to strengthen their knowledge of rules of Pitman Shorthand and adopt special methods for the formation of brief and legible outlines and transcribe them with higher speed, accuracy and with precise strokes.

Office Management

After studying this course students will understand the office system and procedures followed in various organizations such as government, public undertaking, private sectors and small scale self employment. on the job training provides practical knowledge and exposure to the students which helps them to relate it through jobs.

Stenography with Computer

After studying Stenography and computer, Students gets acquaint in Computer typing as well as shorthand. They would be capable of working computer with full efficiency. Stenography helps the students in getting jobs in various field.

Secretarial Practice

This course will equip the students with advanced knowledge of modern office procedure, equipment, effective communication, secretarial practice. Identify all types of postal services, prepare all types of letters, notice, agenda, minutes, reports etc.

Advanced Stenography with Computer

The Course prepare the students for office job and self employment and will be able to do personal assistant work. This course focuses on the production of reports in Ms word and Ms power point along with translation of manual stenography script.
