



HSB GOVERNMENT POST GRADUATE COLLEGE SOMESHWAR, ALMORA

DEPARTMENT OF COMMERCE

B. COM.

PROGRAMME OUTCOME:

Program Learning Outcomes:

PO1: To provide adequate basic understanding of economic and management theories to solve business problems

PO2: To prepare students to exploit opportunities being newly created in the business environment.

PO3: To develop appropriate skills in students so as to make them competent and provide themselves self employment.

PO4: To inculcate entrepreneurial skills

PO5: To stimulate in students an interest in research and initiate them into research methodologies.

PO6: To inculcate in students the spirit of team building.

PO7: To make them understand finance and other core business content.

PO8: To train students in communication skills effectively.

PO9: To foster analytical and critical thinking minds for data based decision making.

PO10: To provide an environment that facilitates all round development of student personality

COURSE OUTCOME:

Program: B. Com.	Year: First	Semester: 1
Course Code: Paper- 1	Course Title: Principles of Management	
Course Learning Outcomes:		
CO1: To provide students an understanding of the concept, principles and functions of management.		
CO2: To enable and enhance the optimal decision making for efficient outcome and helps to understand how planning helps the organization to shape its future.		
CO3: It helps in optimum utilization of resources. It also helps to understand the process of discovering applicants and hiring them to fill available positions.		
CO4: It helps student to understand the task of directing and its major elements such as supervision, communication, leadership and motivation.		
CO5: It offers an in-depth understanding of controlling process.		

Program: B. Com.	Year: First	Semester: 1
Course Code: Paper- 2	Course Title: Financial Accounting	
Course Learning Outcomes: CO1: The course helps the students to acquire a conceptual knowledge of accounting. CO2: To Develop understandings of accounting for hire purchase transactions and installment payment transactions. CO3: To understand royalty and insolvency accounts. CO4: To understand departmental and branch accounting. CO5: To understand the accounting treatments related to partnership firms.		

Program: B. Com.	Year: First	Semester: 1
Course Code: Paper- 3	Course Title: Fundamentals of Statistics	
Course Learning Outcomes: CO1: To understand the concept theoretical and applied principles of statistics. CO2: To develop an understanding of various measures of central tendency. CO3: Enable students to understand the measures of dispersion and skewness to describe data. CO4: It gives a better understanding the relation of two variables through of correlation. CO5: It explains a general idea of the growth of statistics of major sectors of economy and national income		

Program: B. Com.	Year: First	Semester: 1
Course Code: Paper- 4	Course Title: Business Regulatory Framework	
Course Learning Outcomes: CO1: The Primary aim of Course is to make students to understand the basic rules of Agreements and Contracts along with offer, Acceptance, Consideration and Indian Contract 1872 CO2: Students will learn the rules regarding the contract of Bailment, Pledge and contract of Agency and types of Agent. CO3: To make the student understand the object and Significance of the Sale of Goods Act,1936,Doctrine of Caveat Emptor, Rights of Unpaid seller and Remedies for Breach of Contract of Sale. CO4: To make Students acquire the Knowledge on Partnership Act 1932 and Dissolution of Company. CO5: Students would learn various Provisions related to Negotiable Instrument Act.Rules relating to Bills of Exchange, Promisory Note and Cheque.		

Program: B. Com.	Year: First	Semester: 2
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Course Code: Paper- 1	Course Title: Advanced Financial Accounting
Course Learning Outcomes: CO1: To Learn about issue, forfeiture, re-issue and redemption of preference Share. CO2: To Learn about issue and redemption of debentures. CO3: To develop understanding of investment and voyage accounts. CO4: To acquire proficiency in computing of insurance claims for loss of stock and loss of profit. CO5: How to prepare final accounts relating to banking and insurance companies	

Program: B. Com.	Year: First	Semester: 2
Course Code: Paper- 2	Course Title: Business Environment	
Course Learning Outcomes: CO1: To understand the importance and components of business environment. CO2: To understand the problem of economic development, unemployment, poverty, regional imbalance and price rise. CO3: To understand the conceptual framework of economic planning in india and problem and prospects of economy of Uttarakhand. CO4: To identify the role of govt. business, and major economic policies of india. CO5: To develop an understanding of international environment, globalisation, liberalization and major international institutions of the world.		

Program: B. Com.	Year: First	Semester: 2
Course Code: Paper- 3	Course Title: Company Law	
CO1: The Primary aim of Course is to make students to understand the basic concepts of Companies Act 2013 Features and types of Companies. CO2: To help students to understand Pre and Post Incorporation Stages Memorandum and Articles of Association and how can we alter them according to Companies Act. CO3: Students will acquire knowledge on Shares, Prospectus, Types of Prospectus and misstatement in Prospectus. CO4: Students will Learn about Officers of Company, Directors and their Appointment, Rights. CO5: Students will understand how to Windup a company, Meaning, Types, Power and Duties of Liquidator.		

Program: B. Com.	Year: First	Semester: 2
Course Code: Paper- 4	Course Title: Business Economics	

Course Learning Outcomes:

CO1: The students will able to learn economics in terms of business and firms.

CO2: The students will able to understand consumer behavior, utility approaches, indifference curves. Price, income and substitution effects.

CO3: It enable students to understand law of demand and supply. Price, income and cross elasticity.

CO4: It gives a better understanding of theory of production.

CO5: To understand the theory of product pricing and performance of firms under different market structures.

Program: B. Com.	Year: Second	Semester: 3
Course Code: Paper- 1	Course Title: Basic Business Finance	
Course Learning Outcomes:		
CO1: To understand the finance function, the scope of financial management.		
CO2: The students will able to perform analytical reviews of financial plans and analyze the ways of raising capital and its structure.		
CO3: To learn how to calculate cost of capital, debt and retained earnings.		
CO4: Enable students to compare line-item data from financial statements to reveal insights with the help of ratio analysis.		
CO5: Student will have deep knowledge on dividend policy and able to take best policy decision.		

Program: B. Com.	Year: Second	Semester: 3
Course Code: Paper- 2	Course Title: Income Tax Law & Accounts Part-I	
CO1: To understand the basic concepts in the law of income tax and determine the residential status of different persons.		
CO2: To identify the income on which tax is not chargeable.		
CO3: To identify the five heads in which income is categorised and to compute income under the head 'Salaries'.		
CO4: The students will able to compute income under the head 'Income from House Property'		
CO5: The students will able to compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.		

Program: B. Com.	Year: Second	Semester: 3
Course Code: Paper- 3	Course Title: Cost Accounting	
Course Learning Outcomes:		

CO1: To understand conceptual framework of Cost Accounting.
 CO2: To understand in detail the accounting and control of material and labour cost and classification, allocation, apportionment and absorption of overheads in cost determination.
 CO3: The students will able to calculate the cost of products, compute quotation and tender price.
 CO4: The students will able to calculate the cost of contracts and prepare balance sheet of a contracting firm.
 CO5: Students have a basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits.

Program: B. Com.	Year: Second	Semester: 3
Course Code: Paper- 4		Course Title: Industrial Law
Course Learning Outcomes:		
CO1: Students will able to understand the Regulations and conditions of work in manufacturing units coming within Factories Act, 1948.		
CO2: To acquire knowledge about registration and law relating to trade Unions within Indian Trade Union Act, 1926.		
CO3: Students will able to elaborate Industrial Dispute settlement procedures under the Industrial Disputes Act, 1947.		
CO4 Students will able to illustrate the Payment Of Wages Act, 1936		
CO5: Students will able to illustrate The Payment of Bonus Act 1965, Gratuity Act 1979.		

Program: B. Com.	Year: Second	Semester: 4
Course Code: Paper- 1		Course Title: Income Tax Law & Accounts Part-II
Course Learning Outcomes:		
CO1: To asses and compute tax payable by an Individual and HUF.		
CO2: The students will able to assessment of tax payable by firms.		
CO3: The students will able to assessment of tax payable by Companies.		
CO4: The students will able to identify the deductions from gross total income, TDS, advance payment of tax and its penalties and interest.		
CO5: Acquire knowledge about various income tax authorities under Income Tax Act, 1961.		

Program: B. Com.	Year: Second	Semester: 4
Course Code: Paper- 2		Course Title: Advanced Cost Accounting
Course Learning Outcomes:		
CO1: The Primary aim of Course is to make students to understand the accounting treatment of Norma and Abnormal Effectiveness.		

CO2: To make students to discuss the concept related to Process Costing and enable them to make Process Accounts and Statements of Joint Products and by Products.
 CO3: To make the student understand how to calculate Operating Cost of Transport, Hotel, Electric, Hospitals.
 CO4: To make students understand the Budget and Budgetary Control and Difference between Fixed and Flexible Budget.
 CO5: To make students to discuss the concept variance analysis to compare predicted and actual outcomes.

Program: B. Com.	Year: Second	Semester: 4
Course Code: Paper- 3	Course Title: Money, Banking & Foreign Exchange	
Course Learning Outcomes:		
CO1: To understand the basic concepts of money and its theories.		
CO2: To identify the value of money and its measurement, inflation and deflation.		
CO3: To understand functioning of banking system in India and its changing nature.		
CO4: To understand the role of central banking and its credit control policy.		
CO5: To understand a structure of foreign exchange market and the methods of exchange control.		

Program: B. Com.	Year: Second	Semester: 4
Course Code: Paper- 4	Course Title: Public Finance	
Course Learning Outcomes:		
CO1: To understand the nature and scope, Importance and Role of Public Finance.		
CO2: To understand the meaning of tax, Canons of taxation, types of taxation (Direct and Indirect) and incidence of taxation.		
CO3: To understand Meaning, types, effect of debt on production and distribution and public debts in India.		
CO4: To understand the meaning, aims, classification, principles of public expenditure, economic stability, effects of public expenditure, The Public Budget.		
CO5: To understand Fiscal policy, Finance Commission in India, Indian Tax Systems. Federal Finance in India; Central Finance, State finance, local finance.		

Program: B. Com.	Year: Third	Semester: 5
Course Code: Paper- 1	Course Title: Management Accounting	

Course Learning Outcomes:

CO1: To understand the concept of Management Accounting and difference between financial accounting and management accounting.

CO2: Students will acquire knowledge on how to analysis and interpretation of financial statements, ratio analysis and comparative financial statements.

CO3: It will help students to understand basics of Marginal Costing, level of activity, make or buy decisions and discontinuation of a product line.

CO4: Student will be able to calculate Cost Volume Analysis and able understand the Assumptions and Practical Application of Break Even Analysis.

CO5: It will help in understanding the objectives of reporting and Need at Different levels of Management.

Program: B. Com.	Year: Third	Semester: 5
Course Code: Paper- 2	Course Title: Marketing Management	
Course Learning Outcomes:		
CO1: Students will be able to understand the Concept and importance of Marketing.		
CO2: Description of different Marketing Strategies and Segmentation.		
CO3: Students will be able to understand the marketing mix, product life cycle and pricing decision.		
CO4: An explanation of various marketing channels and managing physical distributions supply chain management.		
CO5: Students will be able to understand the consumer's behaviour and the importance of customer satisfaction.		

Program: B. Com.	Year: Third	Semester: 5
Course Code: Paper- 3	Course Title: Auditing	
Course Learning Outcomes:		
CO1: To describe Auditing, distinguish between auditing and accounting. Types of audit and appointment of auditor.		
CO2: To discuss the process of carrying out audit, internal control and able to design audit plan. Identify and apply the various types of audit evidence and exhibit a clear understanding the purpose of working papers.		
CO3: To exhibit a clear understanding of audit procedure, routing checking, vouching, verification and valuation of assets and liabilities.		
CO4: How to perform an audit in case of educational institutions, clubs, hospitals and charitable institutions.		
CO5: Students will be able to prepare various audit reports.		

Program: B. Com.	Year: Third	Semester: 5
Course Code: Paper- 4		Course Title: Insurance Law & Practice
Course Learning Outcomes: CO1: To understand the concept and acquaint with basic principles of insurance. CO2: To understand the nature, information regarding various types of life insurance policies. CO3: To develop an understanding of laws and regulations related to marine insurance. CO4: To develop an understanding of laws and regulations related to fire insurance. CO5: To acquire the knowledge about some other miscellaneous insurance and their policy conditions.		

Program: B. Com.	Year: Third	Semester: 6
Course Code: Paper- 1		Course Title: Corporate Accounting
Course Learning Outcomes: CO1: To develop an understanding of valuation of goodwill and shares. CO2: To understand the accounting relating to liquidation of companies. CO3: To understand the accounting for amalgamation and absorption of companies. CO4: To understand the accounting for Reconstruction (Internal) of companies. CO5: To consolidate balance sheet for Holding company.		

Program: B. Com.	Year: Third	Semester: 6
Course Code: Paper- 2		Course Title: Principles of Management
Course Learning Outcomes: CO1: To learn about various functions and decisions related to Finance and its management. CO2: To estimate working capital along with an overview of its management. CO3: To know about Financial & Combined Leverage. CO4: To analyse capital budgeting process with various techniques including NPV, IRR, ARR, pay-back-period and Profitability index. CO5: To prepare the Cash Flow and Fund Flow Statements.		

Program: B. Com.	Year: Third	Semester: 6
Course Code: Paper- 3		Course Title: Human Resource Management
Course Learning Outcomes: CO1: To understand the concept of HRM and its role in effective business administration. CO2: To understand the role of recruitment and selection in relation to organisation's business and HRM objectives. CO3: To explain the importance of training and development in enhancing employee		

performance.

CO4: To design compensation schemes that are cost effective, increase productivity of the workforce, and comply with the legal framework.

CO5: To recognize emerging horizons of Grievance redressal mechanism and its procedure.

Program: B. Com.	Year: Third	Semester: 6
Course Code: Paper- 4		Course Title: International Business
Course Learning Outcomes:		
CO1: To analyse the role and importance of international business on national economic development.		
CO2: To discuss need of international trade and international trade theories.		
CO3: To understand how government and business decisions influence international trade and the key factors of balance of payment.		
CO4: To appreciate the role played by various international organizations such as IMF, World bank, WTO for the development of International Business.		
CO5: To familiarize students with the basic features of foreign exchange market and financing of foreign trade.		

Dr. Vivek kumar Arya