

DEPARTMENT OF COMMERCE

PO – B.COM & M.COM

B.Com

1. To provide conceptual knowledge and application of skills in the domain of commerce studies.
2. To facilitate students with skills and abilities to become competent and competitive to be assured good careers and job placement.
3. To sharpen a student's analytical and decision making skill.
4. To develop ethical business professionals with a broad understanding of business from an inter-disciplinary perspective.
5. To get experience in the contemporary business eco-system through students seminar, workshops and conferences organized by guest speakers.

M.Com

1. To prepare students to exploit ever growing opportunities being newly created in the management field.
2. Awaken the passion of learning with a focus on commerce.
3. To develop critical and analytical thinking skill, and to develop written and verbal skills to make effective managerial decisions.
4. To be well grounded in management theory and concept.
5. To possess skills necessary to become a successful professional in the field of accounting as demonstrated by research, communication and analytical skills.
6. To possess a clear and in-depth understanding of area of study.

PSO – BCOM & MCOM

M COM (MARKETING)

1. To identify, analyze and solve business problems
2. To use critical reasoning to evaluate information
3. To make use of quantitative skills necessary for analysis and critical reasoning
4. To understand and use information technology tools, techniques and resources
5. To have mastered a body of knowledge in one area of specialization within the discipline of Commerce
6. To be able to communicate effectively and to understand inter-disciplinary expressions
7. To have acquired skills for life-long learning
8. To equip the students with conceptual and analytical skills to foster positive attitudes essential for their development into competent and effective professionals.
9. To help students to acquire advanced knowledge in selected subjects and areas in Commerce and trade.
10. To develop managerial and entrepreneurial skills necessary to venture into the corporate sector.

B COM(FINANCE)

1. Apply a broad and coherent theoretical and technical knowledge of commerce and its application
2. Communicate commerce concepts and information effectively including in oral, written and visual forms in a cohesive and understandable manner to academic audience, business professionals and lay persons
3. Evaluate and critically analyse academic, professional and business information and values
4. Interact and collaborate with others from a range of disciplines and backgrounds
5. Engage effectively in different environments and contexts reflecting social, sustainable, ethical, economic and global perspectives
6. Use technology to identify, locate, evaluate, synthesis and disseminate and communicate information in the field of commerce
7. Identify solutions to a diverse range of authentic problems in commerce
8. Take personal responsibility for actions self-reflect and critique own performance and identify and plan future professional development
9. To become aware of the accounting principles and practices in real business contexts
10. Provide employment opportunities for B.com graduates in virtually every area of business and government

CO –M.COM

1ST SEMESTER M.com

BUSINESS ENVIRONMENT

1. Describe its various aspects such as internal and external environmental factors, structure and profile of the economy of India, concept of foreign investment and major multinational economic associations
2. Help students to relate and analyze what they observe around them in terms of economic development and growth
3. Gives an excellent grounding to take sensible business decisions
4. To understand the dynamics of the inter relationship of economic concepts that accounts for a rapidly changing business environment
5. Understand how business organization operates in political, social, technological, legal and economic environment.

QUANTITATIVE TECHNIQUE FOR BUSINESS DECISIONS

1. Used to analyze quantitative data-enable professionals to organize and understand numbers and, in turn, to make good decisions.
2. Application of quantitative mathematical modeling to decision making in a business management context and emphasizes on drawing conclusions
3. Promotes the importance of an analytical approach, particularly when dealing with a complex system where multiple individuals are involved and have conflicting incentives.
4. Quantitative methods help managers tackle the intricate and complex problems of business and industry.
5. These methods can be used to deploy resources efficiently, project long-term capital requirements, forecast demand and estimate customer preferences.

ACCOUNTING FOR MANAGERIAL DECISIONS

1. Discusses the primacy of planning and delineates long range strategic and tactical planning practices
2. develop awareness of emerging trends in financial accounting,
3. provide decision making skills to the students in the financial analysis context,
4. identify and analyze complex financial accounting problems and opportunities in real life situations
5. Introduce complex problems of financial accounting such as valuation, measuring and reporting issues related to assets and liabilities and preparing the financial statements.

ORGANISATIONAL THEORY AND BEHAVIOUR

1. Comprehend some of the theoretical traditions and political prospective which inhabit the field of ob
2. Understanding the nature and scope of organization behavior as a subject area
3. Discuss the role of people management in fostering effective performance within organizations
4. Identifying some of the key issues affecting organizations today
5. Explain why organizations members, including managers, can benefit from a thorough understanding of OB principles and insights

IT APPLICATIONS IN COMMERCE

1. Planning, acquisition and controls of information systems to ensure their successful and timely development and implementation, as well as their security.
2. Understand that it is the user who determine what is information not the producer
3. Know the main knowledge requirements for management information system design

4. Know how change is affecting organisation
5. Determines the information requirements and formulation of an information system plan

2ND SEMESTER

INTERNATIONAL BUSINESS

1. Appreciates the dramatic internationalization of markets
2. Understands the various names given to firms that have substantial operations in more than in one country.
3. Appreciate the profound effect of the internet on many international business firms
4. Comprehend why international business differs from domestic business
5. Describes the three environments- domestic, foreign and international- in which an international company operates

ADVANCED CORPORATE ACCOUNTING

1. To be familiar with corporate accounting procedures
2. To present different methods of preparation and presentation of accounts
3. To lay a theoretical foundation of accounting and accounting standards
4. To gain ability to solve problems to company accounts, valuations and special type of situations
5. Understand fundamental principles and practices adopted in corporate

BUSINESS COMMUNICATION

1. Identify attributes necessary for effective communication
2. Understands the role of language skills in communication
3. Know the significance of speaker- listener relationships in determining the tone of communication
4. Interprets the message conveyed by gestures, dress and demeanor
5. Understands the role of personality in communication

MANAGEMENT SCIENCE

1. To discuss the linear programming which has being found to be extremely useful in optimal allocation of the limited and scarce resources
2. Provides a scientific approach to problem solving for management.
3. Provides an aid for executive in making his decisions by providing him with the needed quantitative information's based on the scientific method of analysis.
4. Applies modern methods of mathematical science to complex problems involving management of large systems of men, machines, materials, and money in industry, business, government and defenses.
5. Applies scientific methods by scientists and subject specialists to the study of the given operation

STRATEGIC MANAGEMENT AND CORPORATE GOVERNANCE

1. Analyze the main structural features of an industry and develop strategies
2. Recognize the different stages of industry evolution and recommend strategies appropriate to each stage.
3. Appraise the resources and capabilities of the firm in terms of their ability to confer sustainable competitive advantage
4. Demonstrate understanding of the concept of competitive advantage and its sources and the ability to recognize it in real-world scenarios.
5. Distinguish cost and differentiation and formulate strategies to create a cost and/or a differentiation advantage.

3RD SEMESTER

FINANCIAL MARKET AND INSTITUTIONS

1. To provide a sound information and knowledge of board framework of financial market and institution.
2. To impart an understanding of the inter-linkages and regulatory framework within which the system operate in India.
3. make an informed judgment about whether or to what extent a financial market satisfies the conditions of an efficient market
4. Identify the main factors that could detract from that efficiency.

INCOME TAX LAW AND PRACTICE

1. To gain knowledge of the provisions of income tax law
2. To gain ability to solve problems concerning assesseees with the status of individuals and companies
3. Select appropriate tax strategies for different financial and personal situations.
4. Calculate taxable income and the amount owed for federal income tax.
5. Describe the importance of taxes for personal financial planning.

RESEARCH METHODOLOGY

1. Provides in-depth coverage of concepts and techniques of research methodology
2. To guide novice researchers who are beginning to do research in any subject
3. To provide basic understanding of theory and approaches to research

CONSUMER BEHAVIOUR

1. Provides the background and tools for a strong and comprehensive understanding of the consumer behavior principles
2. Discuss the consumer as an individual
3. Deals with the social and cultural dimensions of consumer behavior
4. Explores the various aspects of consumer decision making

ADVERTISING AND SALES MANAGEMENT

1. To develop in-depth understanding of the modern concepts and latest techniques of advertising, personal selling and sales force management.
2. understand the factors that affect sales force success,
3. Identify and explain the processes involved in recruiting, selecting, training, motivating, compensating, and retaining salespeople.
4. Develop an advertising plan and present and defend it persuasively.

4TH SEMESTER

FINANCIAL DERIVATIVES AND RISK MANAGEMENT

1. To understand the importance of risk management and be able to describe the main tools for managing market risk.
2. To able to identify the source of value creation in a company through market risks management.
3. Understanding the different ways of measuring market risk, as well as their advantages and disadvantages.

COST MANAGEMENT

1. Provide perspective on management control system
2. Analyse cost involved in each activity, job or work involved
3. Establish systems to help streamline the transactions between corporate support departments and the operating units.
4. Devise transfer pricing systems to coordinate the buyer-supplier interactions between decentralized organizational operating units
5. Use pseudo profit centers to create profit maximizing behavior in what were formerly cost centers.

SERVICE MARKETING

1. Understands the importance of service marketing for the national economy
2. Define the distinctive aspects of service marketing
3. Discuss the strategic issues in the marketing of services
4. Gain insights into the use of marketing mix for the launch of a new products and new services
5. Understand how adaptability is the key to success in the service marketing

SUPPLY CHAIN AND LOGISTICS MANAGEMENT

1. To introduce process and functions of physical distribution system
2. To introduce major building blocks, functions, business process, performance metrics and decision making in supply chain network
3. To provide an insight into the role of Internet Technologies and electronic commerce in supply chain management

CO –B.COM

B.COM FINANCE

1.BUSINESS REGULATORY FRAMEWORK

- To provide students with basic legal concepts and the Indian legal environment in which business carried on
- Understand the emerging legal issues in a digital network environment
- To present fundamental principles of general laws in business regulatory framework
- To understand about important provisions of law of contract,sale of goods act
- To make aware of provisions of all the acts

2.E-COMMERCE

- To know the impact of internet on the culture of our civilization
- To ascertain the importance of E-commerce for Indian business
- To describe how world wide web has changed the business scenario
- To gain a practical orientation to E-commerce and E-business management
- To understand basics of E-commerce
- To appreciate the effect of internet and E-commerce

3.CORPORATE ACCOUNTING

- To be familiar with corporate accounting procedures
- To present different methods of preparation and presentation of accounts
- To lay a theoretical foundation of accounting and accounting standards

- To gain ability to solve problems to company accounts, valuation and special type of situation
- To understand in a comprehensive manner the fundamental principles and practices adopted in corporate

4.GENERAL INFORMATICS

- To update and expand basic informatics skills of students
- To equip the students to effectively utilise the digital knowledge resources for their studies
- To understand about various types of network and their applicability
- helps to understand the strategic importance and role of IT in entrepreneurial idea

5.BASICS OF BUSINESS MANAGEMENT

- To understand basic management principles applying to individuals, small and large organizations
- to equip students with essential business skills and knowledge
- lead to an easier time secured financing or investment from bank
- exposes the networking opportunities with likeminded business professionals
- making capable of launching a business unit

6.Entrepreneurship Development

- To serve as a valuable guide to all those who want to enter into the entrepreneurial arena
- To gain a perspective of the various functions performed by an entrepreneur

- It seeks to analyse the performance the techniques used and other related management issues
- To know the various practice to Implement an enterprise
- To know who is an entrepreneur and what his characteristics

7. Cost Accounting

- Recognize and understand ethical issues relating to accounting profession
- Employ critical thinking ability to analyse financial data
- Enables a student to prepare financial statements in accordance with GAAP
- Recognize circumstances provided for increased exposure to fraud and define preventive measures
- The student will experience real world learning and application of skills

8. Basic Numerical Skills

- It influence a students carrier decisions and has an influence in risk perception
- It provides a well developed sense of numeracy which affect the carrierachievement and failures
- Help to win competitive exams to get job
- Helps to become competitive and intelligent
- To get aware of the numbers and its various plays

9. Quantitive Techniques

- Identify the source of quantifiable problem recognise the issues involved and produce an appropriate action plan
- Distinguish between different mathematical techniques and applications
- It enable students to learn to think critically about mathematical models to solve problems and reach sound conclusions about them
- Application of mathematical or statistical models to different real life situations
- Critical thinking about graphical representation of data

10.Regulatory frame work for companies

- To enable the students to get familiarised with the regulatory frame work for companies in India
- This enables to expounding in clear and analytical manner the statutes relating to companies
- Application of the legal principles practices and procedures of the current function and future developments
- Demonstrate an in depth understanding of the importants of ethics to business operations

11.MARKETING MANAGEMENT

- Explain the change in Indian market and innovation challenges
- Analyse the customer life cycle and stages therein
- Explain the purpose of marketing
- Explain the new marketing horizon
- Helps in understanding the marketing environment of the firm and provides tools and techniques for it
- Interpret the concepts of marketing mix and its relevance in competitive advantage

• **12. FINANCIAL ACCOUNTING**

- To understand the techniques of accounting for various businesses
- To learn to prepare and interpret accounts of various types of businesses
- To know the financial position of the business enterprise
- To ascertain inflow and outflow of cash from operating,investing and financing activities
- To provide information that is useful to present and potential investors

- **13. MANAGERIAL ECONOMICS**

- It act as tool for decision making
- To illustrate how economics contributes to business management
- To explain how economic concepts, laws, theories and tools of economic analysis can be applied to business decision making
- To explain certain important economic concepts
- It explains the general relationship between two or more economic variables and events thus it helps in arriving at right conclusions

- **14. MANAGEMENT CONCEPTS AND BUSINESS ETHICS**

- Introduce the concept of management in which both the classical and contemporary approaches to management
- To provide information about the different functions of management.
- Business ethics and its applications in business organisation.
- It studies the activities, decisions and behaviour which are related with human beings
- Helpful to practicing managers in managerial conduct and decision making.

15. BUSINESS RESEARCH METHORDS

1. To enable students for acquiring basic knowledge in business research method.
2. To develop basic skills to conduct survey, researches and case studies..
3. To define and formulate research problem and describe how to structure a research proposal.
4. To give insight regarding developing a research design and to elaborate different types of research design
5. To critically evaluate the data and decide on the relevant data
6. To introduce some of the basic concepts of sampling methods.
7. To understand varies aspect of sampling in details.
8. To understand the different stages of data processing.
9. To focus on the issue involved in interpretation and report preparing and its presentation.

16.INCOME TAX LAW AND PRACTISE

1. To impart basic knowledge and equip student with application of principles and provisions of income tax act 1961.
2. To understand different terminologies in income tax act 1961.
3. To understand the different types of residential status and tax liability pertaining to each category.
4. To find out income from salary, income from house property, profit and gain of business or profession, capital gain, income from other sources of in individual.
5. To calculate gross total income, taxable income as per income tax act 1961.
6. To understand various deductions permitted under income tax act 1961.
7. To familiarize various types of exempted incomes.

17.FINANCIAL MANAGEMENT

1. To understand nature, scope and objectives of financial management.
2. To insight regarding long range planning, investment decisions or capital budgeting decisions.
3. To understand the concept of cost of capital, its classification and calculation of cost of capital.
4. To understand the capital structure and leverage analysis.
5. To provide knowledge regarding dividend decisions.
6. To acquire the ability to perfume working capital management.
7. To give insight in management of inventory.
8. To understand the concept of time value of money and mathematics of finance.

18.FINANCIAL REPORTING

1. To understand the conceptual frame work of IFRS.
2. To understand the international organizations engaged in accounting harmonization.
3. To familiarize with assets based accounting standards.
4. To understand revenue and liabilities based accounting standards and other reporting standards.
5. To enable preparation and presentation of single entry financial statements.

19.FUNDAMENTALS OF INVESTMENT

1. To understand the popular investment options including stocks, bonds and mutual funds.
2. To get overall idea about security market, its legal frame work organized stock exchange.
3. To demonstrate the relationship between risk and return
4. To important knowledge of portfolio analysis, portfolio theory and risk management.
5. To introduce online trading procedures, listing procedures.

20.FINANCIAL SERVICE

1. To enable the students to understand the traditional financial services.
2. To give insight regarding the modern financial services.
3. To impart the functions of the mutual funds in India.
4. To understand the different types of retail banking services.
5. To get the knowledge about the concepts of hire purchase, factoring, merchant banking and venture capital.
6. To understand the performance of leasing industry in India.

21.HUMAN RESOURCE MANAGEMENT

1. To familiarize the students with the aspects of managing human resources in an organizations
2. To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources.
3. To make the students awareness of the recruitment process, methods and trends.
4. To make them aware about the manpower planning.
5. To understand the training and development of the human.
6. To give insight the idea about performance appraisal methods and issues relating to its.
7. To help them to implement a good or fair wage system in an organization.
8. To give the knowledge about discipline in an organization, where lack of absenteeism and disputes etc.

22.AUDITING

1. To impart knowledge about the auditing principles.
2. To understand the procedures and techniques in accordance with current legal requirements and professional standards.
3. To give insight into the internal control, internal check and internal auditing.
4. To enable the students to the qualifications, appointments, remuneration, rights, duties and liabilities of the auditor.
5. To know the new concept of electronic auditing approach.
6. To provide the knowledge about the special areas of auditing.
7. To enable the students to understand how to prepare and present an auditor's report.

23.BASIC ACCOUNTING

1. To give the idea about the concepts of basic accounting concepts.
2. To understand the journals and other books of accountings and their practical usage.
3. To get an idea about the kinds of accounting- financial cost, management.
4. To make them capable of preparing trial balance and rectification of errors.
5. To familiarize the preparation of bank reconciliation statement.
6. To impart the capability of preparation of financial statements and its practical applications with adjustments.
7. To gain insight into the knowledge about the preparation of financial statements of non-profit entities

24,ACCOUNTING FOR MANAGEMENT

1. To understand the basic concept of management accounting.
2. To practice the students in preparing the fund flow and cash flow statements.
3. To make them capable of making managerial decisions with the help of C.V.P analysis.
4. To familiarize with the different types of ratios.
5. To understand how to analysis and interpretation of the financial statement of an organization.
6. To get an idea about the responsibility accounting.