

**GOVT NAVEEN COLEGE BORI**  
**DEPARTMENT OF COMMERCE**

**B.COM PROGRAM OUTCOME (PO2):** is expected to achieve following outcomes

Students will be prepared to work in functional areas such as accounting, tax, banking, insurance and corporate law. Students can start their own business on their own. Students can gain a thorough understanding of finance and commerce. and finance with hands-on exposure helps students get organized. in the field of finance and commerce. Students will acquire knowledge of various disciplines of commerce, business, accounting, economics and finance, auditing and marketing. Aptitude to work effectively and efficiently in a corporate environment.

**B.COM PROGRAM SPECIFIC OUTCOME PSO2**

1. To develop a thorough understanding of Accounts and financial functions of an organization.
2. To develop quality leadership in financial area.
3. To collate and integrate systems of Accounts and finance.
4. To encourage the students to undertake higher studies and research in commerce and allied disciplines.
5. To communicate and share their ideas with industry effectively and efficiently.
6. To be able to work at individual as well as team level in accounting area.
7. To become proficient in using information technology and accounting tools in decision making process.

**COURSE OUTCOME**

CLASS	SUBJECT	OUTCOME
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<p><b>B.COM PART I</b></p>	<p><b>FINANCIAL ACCOUNTING</b></p>	<ol style="list-style-type: none"> <li>1. To learn principles and concepts of accountancy.</li> <li>2. To Understand the basic concepts and conventions of accounting.</li> <li>3. To explain the application of accounts in sole trader, chances of errors and rectification.</li> <li>4. To Write up the accounting for partnership firm , admission and dissolution of partnership firm</li> <li>5. To Write up the Receipts and Payments, Income and Expenditure Account and Balances Sheet.</li> <li>6. To understand the concept of Branch account.</li> </ol>
	<p><b>BUSINESS MATHEMATICS</b></p>	<ol style="list-style-type: none"> <li>1. To enable the students to learn mathematics for Business.</li> <li>2. To make them understand the concept of Profit &amp; loss, Simple Interest and Compound Interest for business.</li> <li>3. To understand the application of Average, Ratio and Proportion and Percentage.</li> <li>4. To describe matrix concept and linear equations in two variables.</li> <li>5. To understand the logarithm and its laws of addition, subtraction, multiplication and division.</li> </ol>
	<p><b>BUSINESS ENVIRONMENT</b></p>	<ol style="list-style-type: none"> <li>1. Students get an insight into meaning of business environment and its components</li> <li>2. To familiarize the students by the concept of Savings, Investment and Expenditure.</li> <li>3. To gave an insight to the New Industrial Policy .</li> <li>4. To familiarize with Economic System &amp; its types.</li> <li>5. To enable the students to analyze Positive and Negative impact of Liberalization, Privatization and Globalization in Indian economy.</li> <li>6. To describe implication of Deficit Financing,</li> </ol>

		Disinvestment of Public enterprises and Demonetization etc. in Indian Economy.
	ENVIRONMENTAL SCIENCE	<ol style="list-style-type: none"> <li>1. Students learn the Concept of Sustainability and its development</li> <li>2. Significance of Ecosystems, Case Studies on Ecosystems, Natural resources are covered.</li> <li>3. Biodiversity levels, Threats to biodiversity, Ecosystem and bio diversity services are covered.</li> <li>4. Environmental Pollution, Environmental Policies &amp; Practices, Case Studies on pollution are covered.</li> <li>5. Environmental Movements, Ethics, Communication and Public awareness are being taught with corresponding filed work.</li> </ol>
	BUSINESS ECONOMICS	<ol style="list-style-type: none"> <li>1. Students learn and understand the economic theory.</li> <li>2. Students know the significance the demand analysis and Elasticity of demand.</li> <li>3. They have clear knowledge on production functions.</li> <li>4. To Elucidate the Pricing Methods and Policies.</li> <li>5. To understand the various price theories.</li> </ol>
	BUSINESS REGULATORY FRAMEWORK	<ol style="list-style-type: none"> <li>1. Students understand the essential elements of valid contract.</li> <li>2. Students learn the law relating to Minor, Unsound Mind and persons disqualified by law.</li> <li>3. Students understand the modes of performance and discharge.</li> <li>4. Students have clear understanding about contract of indemnity and guarantee.</li> <li>5. They will learn the significance of explain the sale of goods act and consumer protection act.</li> </ol>
		<ol style="list-style-type: none"> <li>1. Students make effective and impressive communication.</li> </ol>

	<b>BUSINESS COMMUNICATIONS</b>	<ol style="list-style-type: none"> <li>2. Students make communication in ethical manner.</li> <li>3. Capable to make persuasive digital communication.</li> <li>4. Capable to make abstract &amp; summaries of proposals.</li> <li>5. Better presentation and communication using proper body language.</li> </ol>
<b>B.COM PART II</b>	<b>CORPORATE ACCOUNTING</b>	<ol style="list-style-type: none"> <li>1. Students Understand regarding issues of shares, types of share capital, forfeiture, reissue and pro rate allotment of shares</li> <li>2. To make them understand the redemption of preference shares</li> <li>3. Students understand debentures and redemption of debenture process</li> <li>4. They I learn the final accounts of companies.</li> <li>5. To illustrate the valuation of goodwill and shares.</li> <li>6. To explain the concept of Holding Companies</li> <li>7. They learn about the Amalgamation, Absorption, Internal &amp; External Reconstruction.</li> <li>8. To make out the Liquidation of Companies.</li> </ol>
	<b>BUSINESS STATISTICS</b>	<ol style="list-style-type: none"> <li>1. To make students learn the statistical methods and their applications in commerce.</li> <li>2. Students learn the concept of statistics, primary and secondary data, diagrammatic, graphical Presentation.</li> <li>3. To describe measures of dispersion, deviation and skewers.</li> <li>4. To make them understand the concept of correlation, co-efficient of correlation.</li> <li>5. To define time series, methods of estimating strand, index numbers.</li> <li>6. To explain the concept of probability and its implication in business</li> </ol>
		<ol style="list-style-type: none"> <li>1. To make students learn the concept, scope and classification of Cost Accounting.</li> </ol>

	COST ACCOUNTING	<ol style="list-style-type: none"> <li>2. Material, labor and overhead accounting treatment &amp; Methods</li> <li>3. To learn the System of Wage Payment under Helsey, Rowan and other methods</li> <li>4. Write up the process costing and different types of losses</li> <li>5. To understand the operate costing and contract costing.</li> </ol>
	PRINCIPLE OF MANAGEMENT	<ol style="list-style-type: none"> <li>1. Students learn the nature, scope and functions of management.</li> <li>2. They learn the significance, methods and types of planning.</li> <li>3. To describe the process, principles and structures of organization.</li> <li>4. To understand motivation theories in management.</li> <li>5. To illustrate the communication in management.</li> <li>6. To make them learn about the various techniques of Controlling</li> </ol>
	COMPANY LAW	<ol style="list-style-type: none"> <li>1. Students learn the various provisions of Companies Act 2013</li> <li>2. To have clear understanding about the formation of company</li> <li>3. To disclose the forms, contents and alteration of memorandum and articles of association.</li> <li>4. To comprehend contents and misstatement in prospective.</li> <li>5. To know the qualification, appointment, powers and liabilities of director and secretary.</li> <li>6. To explain the types of meeting and modes of winding up.</li> </ol>
		<ol style="list-style-type: none"> <li>1. To enable the student to know the fundamental of being a good entrepreneur.</li> </ol>

	<p style="text-align: center;"><b>ENTREPRENEURSHIP DEVELOPMENT</b></p>	<ol style="list-style-type: none"> <li>2. To enable the student to learn the concept of entrepreneurial ship.</li> <li>3. To enable the student to learn about institutional finance and service to entrepreneur.</li> <li>4. To know the concept of incentives and subsidies provided to the entrepreneurs by the government.</li> <li>5. On successful completion of this course the student should be well versed in concept relating to entrepreneur's knowledge in the financial institution, project report, incentives and subsidies.</li> </ol>
<p style="text-align: center;"><b>B.COM PART III</b></p>	<p style="text-align: center;"><b>INCOME TAX</b></p>	<ol style="list-style-type: none"> <li>1. To familiarize the students about the Knowledge about the Income Tax Act and Residential status.</li> <li>2. To extent the knowledge about the Income from salaries and House property. Description about the profit or gain of business, profession and income from other Sources.</li> <li>3. Capital gain and deductions</li> <li>4. To know the set off and carry forward of losses.</li> <li>5. Computation of Tax liability and Assessment of Individuals.</li> </ol>
	<p style="text-align: center;"><b>MANAGEMENT ACCOUTING</b></p>	<ol style="list-style-type: none"> <li>1. To familiarize the Students about Management Accounting techniques that facilitates managerial decision making.</li> <li>2. To understand the Management Accounting objective and scope.</li> <li>3. To illustrate an analysis of liquidity, solvency and profitability ratios.</li> <li>4. To compute working capital, fund flow and cash flow analysis. To know the Classification of budgets and its computation.</li> <li>5. To understand the Managerial applications of marginal costing.</li> </ol>

	<b>PRINCIPLE OF MARKETING</b>	<ol style="list-style-type: none"> <li>1. The Subject provide the insight of Modern Marketing and other Marketing Concept.</li> <li>2. Make know the definition and significance of various marketing strategies such as modern marketing, global marketing, travel marketing etc.</li> <li>3. To make understand the marketing functions.</li> <li>4. Demonstrate Consumer behavior and customer relations marketing.</li> <li>5. Describe the product mix and analysis various pricing objectives and strategies.</li> <li>6. Significance of channels of distribution.</li> </ol>
	<b>INDIRECT TAX WITH GST</b>	<ol style="list-style-type: none"> <li>1. To impart knowledge on the indirect taxes.</li> <li>2. To explain the concept of excise duty and its implication in the business</li> <li>3. To make the students to understand the procedure for VAT and filling of returns.</li> <li>4. To enable the students to learn the fundamental of customs duty and central sales tax.</li> <li>5. To make understand the concept of GST and its implication in business</li> <li>6. On successful completion of this course the student should be well versed in the prevailing act.</li> </ol>
	<b>AUDITING</b>	<ol style="list-style-type: none"> <li>1. To impart knowledge about auditing.</li> <li>2. To have systematic knowledge about the internal control.</li> <li>3. To comprehend the verification and valuation of Assets and Liabilities.</li> <li>4. To clarify about Joint Stock Companies Auditor.</li> <li>5. To have a detailed note on Investigation.</li> <li>6. To understand the Audit Report.</li> </ol>

	<p style="text-align: center;">INTERNATIONAL MARKETING</p>	<ol style="list-style-type: none"><li>1. Students developed an understanding of major issues related to international marketing</li><li>2. Students developed skills in researching and analyzing trends in global markets and in modern marketing practice</li><li>3. Be able to assess an organization's ability to enter and compete in international markets.</li></ol>
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PO4 M.COM