

Government Degree College, Kanda, Bageshwar (Uttarakhand)

Department of Commerce

Commerce as a subject in Bachelor of Commerce

Programme and Course Outcomes

In the era of globalisation, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different aspects however, B.Com. programme is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the today's business world and prepares them to drive and face the challenge of tomorrow. The programme offers opportunity to students to know different aspects of organizational functioning, financial systems, understanding of economy, laws governing business, strategies adopted by business to reach to society etc. The programme also provides the students an opportunity to explore, experiment and equip themselves to serve the society not only as employment seeker but also as an entrepreneur and job creator. The Course is designed to nurture the students as socially responsible and ethically aware citizens.

Programme Outcomes (POs)

The career options for students pursuing B.Com. Programme is vast and candidates will always have interesting profiles to work at if they play to their strengths. While many B.Com. Graduates may choose the much tried and tested path of CA, CS, CMA and other related fields of study, one has ample opportunity to choose an out-of-the-box career option, as one in travel and hospitality, media and telecommunications depending on the path and degree one chooses.

Programme Specific Outcomes (POs)

Earning a graduate degree of commerce (B.Com.) is evidence of persistence, determination, intellectual prowess, and the ability to handle challenging environments all of which are sought-after qualities for individuals filling manager and director positions. An employee who has demonstrated success in a long-term situation that requires stamina, discipline, leadership, and the ability to work well with others is going to be in line for growth opportunities within his or her organization. B.Com. graduate after completion of course can choose to work in job profile option available to them depending on their caliber and interest area such as Accountant, auditor, Consultant, Company Secretary, Business Analyst, Finance Officer, Sales Analyst, Junior Analyst, Tax Accountant, Stock Broker, Economist, and Business Development Trainee and so on to explore.

Semester I

Course code: BC-101

Course Name: Financial Accounting

Course Outcome:

The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions

Course code: BC-102

Course Name: Business Regulatory Framework

Course Outcome:

The objective of this course is to provide a brief idea about the framework of Indian Contract Act,1872, Negotiable Instrument Act, Competition Act, 2002 and Sale of Goods Act,1930.

Course code: BC-103 (A)

Course Name: Business Organization and Management

Course Outcome:

- Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.
- Ability to understand the terminologies associated with the field of Business Organization along with their relevance.
- Ability to identify the appropriate types and functioning of Business Organization for solving different problems.
- Ability to apply basic Business Organization principles to solve business and industry related problems.
- Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Course code: BC-103 (B)

Course Name: Business Communication

Course Outcome:

To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.

Course code: BC-104

Course Name: Inventory Management

Course Outcome:

- Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management.
- Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance.
- Ability to identify the appropriate method and techniques of Inventory management for solving different problems.
- Ability to apply basic Inventory management principles to solve business and industry related problems.
- Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence.

Semester II

Course code: BC-201

Course Name: Basic Business Finance

Course Outcome:

This course is to help students understand the conceptual framework of Business Finance.

Course code: BC-202

Course Name: Business Statistics

Course Outcome:

The purpose of this paper is to inculcate and analytical ability among the students.

Course code: BC-203 (A)

Course Name: Entrepreneurship & Small Business

Course Outcome:

- Ability to understand the concept of Entrepreneurship & Small Business Management.
- Ability to understand the terminologies associated Entrepreneurship & Small Business
- Ability to identify the appropriate method and techniques of Entrepreneurship & Small Business

Course code: BC-203 (B)

Course Name: Economy of Uttarakhand

Course Outcome:

- This course is to help students in understanding the Economy of Uttarakhand
- To identify the Problems of Economic Development in Uttarakhand
- To analyze the Role of Government in the Economic Development of Uttarakhand

Course code: BC-204

Course Name: Rural Marketing

Course Outcome:

- Ability to understand the concept of Rural Marketing.
- Ability to understand the terminologies associated with the field of Rural Marketing
- Ability to identify the appropriate method and techniques of Rural Marketing

Semester III

Course code: BC-301

Course Name: Cost Accounting

Course Outcome:

This course exposes the students to the basic concepts and the tools used in cost accounting.

Course code: BC-302

Course Name: Company Law

Course Outcome:

The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.

Course code: BC-303 (A)

Course Name: Business Economics

Course Outcome:

The objective of this paper is to introduce students with broad range of economic concepts, theories and analytical techniques which help the management in decision making.

Course code: BC-303 (B)

Course Name: Business Environment

Course Outcome:

The objective of this paper is to introduce students with broad range of economic concepts, theories and analytical techniques which help the management in decision making.

Course code: BC-304

Course Name: E-Banking

Course Outcome:

The Objective of this paper is to acquaint the students with the understanding of E-banking system with the risks, evaluation and concepts of E-payment involved therein.

Semester IV

Course code: BC-401

Course Name: Income Tax Law and Accounts

Course Outcome:

It enables the students to know the basics of Income Tax Act and its implications.

Course code: BC-402

Course Name: Public Finance

Course Outcome:

It enables the students to know the basics of Public Finance and its implications.

Course code: BC-403 (A)

Course Name: Income Tax Law and Accounts

Course Outcome:

The objective of this course is to understand the fundamental concept of Tourism and to familiarize with the significance and emerging trends in tourism.

Course code: BC-403 (B)

Course Name: Fundamentals of Marketing

Course Outcome:

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Course code: BC-404

Course Name: Indian Economy

Course Outcome:

The objective of this paper is to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

Semester V

Course code: BC-501

Course Name: Corporate Accounting

Course Outcome:

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

Course code: BC-502

Course Name: Auditing

Course Outcome:

This course aims at imparting knowledge about the principles and methods of auditing and their application.

Course code: BC-503

Course Name: Business Ethics and Corporate Governance

Course Outcome:

This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.

Course code: BC-504

Course Name: Principles and Practices of Insurance

Course Outcome:

- Ability to understand the concept of Insurance along with the basic laws and practices of Insurance.
- Ability to understand the terminologies associated with the field of Insurance and control along with their relevance.
- Ability to identify the appropriate method and types of Insurance for solving different problems.
- Ability to apply basic Insurance principles to solve business and industry related problems. Ability to understand the concept of Life, Marine and Fire Insurance.

Course code: BC-505

Course Name: Monetary Theory and Banking in India

Course Outcome:

The Objective of this paper is to expose the students to the working for money and financial system prevailing in India.

Semester VI

Course code: BC-601

Course Name: Goods and Services Tax

Course Outcome:

To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development.

Course code: BC-602

Course Name: Accounting for Managerial Decision

Course Outcome:

- Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.
- Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.

- Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.
- Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems.
- Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.

Course code: BC-603

Course Name: Financial Institutions & Markets

Course Outcome:

- Ability to understand the concept of Financial Market along with the basic form and norms of Financial Market.
- Ability to understand the terminologies associated with the field of Financial and control along with their relevance.
- Ability to identify the appropriate method and techniques of Financial Market for solving different problems. Ability to apply basic Financial Market principles to solve business and industry related problems.
- Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc.

Course code: BC-604

Course Name: Human Resource Management

Course Outcome:

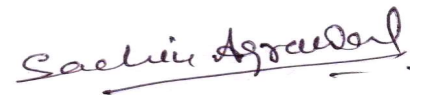
The paper aims to develop in the students a proper understanding about human resource management.

Course code: BC-605

Course Name: Advertising & Sales Management

Course Outcome:

The objective of this paper is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.



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