



**SWR GOVT COLLEGE (W),
KALIKIRI**

DEPARTMENT OF COMMERCE

B.Com

(Revised on 2021-2022)

COURSE OUTCOMES

Semester-wise Syllabus under CBCS(w.e.f. 2020-21 admitted Batch)

I Year B Com (Gen & CA)–Semester – I

Course1A: Fundamentals of Accounting

At the end of the course, the student will able to

- Identify transactions and events that need to be recorded in the books of accounts.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organisations.

I Year B Com (Gen & CA) – Semester – I

Course 1B: Business Organization and Management

At the end of the course, the student will be able to

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

I Year B Com (Gen & CA) – Semester – I

Course 1C: Business Environment

At the end of the course, the student will be able to;

- Understand the concept of business environment.
- Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.
- Critically examine the recent developments in economic and business policies of the Government.
- Evaluate and judge the best business policies in Indian business environment.
- Develop the new ideas for creating good business environment.

PROGRAMME: THREE-YEAR B COM

(General and Computer Applications)

Commerce

Semester-wise Syllabus under CBCS(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA)– Semester – II

Course 2A: Financial Accounting

At the end of the course the student will be able to;

- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- Analyze the accounting process and preparation of accounts in consignment and joint venture.
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

I Year B Com (Gen & CA)– Semester – II

Course 2B: Business Economics

At the end of the course, the student will be able to;

- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behaviour.
- Evaluate the factors, such as production and costs affecting firms behaviour.
- Recognize market failure and the role of government in dealing with those failures.
- Use economic analysis to evaluate controversial issues and policies.
- Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

I Year B Com (Gen)– Semester – II

Course 2C: Banking Theory and Practice

At the end of the course, the student will be able to;

- Understand the basic concepts of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law.
- Organize information as it relates to the regulation of banking products and services.
- Critically examine the current scenario of Indian Banking system.
- Formulate the procedure for better service to the customers from various banking innovations.

PROGRAMME: THREE-YEAR B COM

(General and Computer Applications)

Subject: Commerce

Semester-wise Syllabus under CBCS(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen &CA)– Semester – III

Course 3A:Advanced Accounting

At the end of the course, the student will able to;

- Understand the concept of Non-profit organisations and its accounting process
- Comprehend the concept of single-entry system and preparation of statement of affairs
- Familiarize with the legal formalities at the time of dissolution of the firm
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

II Year B Com (Gen & CA)– Semester – III

Course 3B: Business Statistics

At the end of the course, the student will able to;

- Understand the importance of Statistics in real life
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

II Year B Com (Gen)– Semester – III

Course 3C:Marketing

At the end of the course, the student will able to;

- Develop an idea about marketing and marketing environment.
- Understand the consumer behavior and market segmentation process.
- Comprehend the product life cycle and product line decisions.
- Know the process of packaging and labeling to attract the customers.
- Formulate new marketing strategies for a specific new product.
- Develop new product line and sales promotion techniques for a given product.
- Design and develop new advertisements to given products.

II Year B Com (Gen & CA)– Semester – IV

Course 4A:Corporate Accounting

At the end of the course, the student will able to;

- Understand the Accounting treatment of Share Capital and aware of process of bookbuilding.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.

- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

II Year B Com (Gen & CA)– Semester – IV

Course 4B: Cost and Management Accounting

At the end of the course, the student will able to;

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry.
- Prepare cost sheet, quotations, and tenders to organization for different works.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

PROGRAMME: THREE-YEAR B COM

(General and Computer Applications)

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Semester-wise Syllabus under CBCS(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen& CA)– Semester – IV

Course 4C: Income Tax

At the end of the course, the student will able to;

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.

- Compute total income and define tax complications and structure.
- Prepare and File IT returns of individual at his own.

II Year B Com (Gen & CA)– Semester – IV

Course 4D:Business Law

At the end of the course, the student will able to;

- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

II Year B Com (Gen& CA)– Semester – IV

Course 4E:Auditing

At the end of the course, the student will able to;

- Understanding the meaning and necessity of audit in modern era
- Comprehend the role of auditor in avoiding the corporate frauds
- Identify the steps involved in performing audit process
- Determine the appropriate audit report for a given audit situation
- Apply auditing practices to different types of business entities
- Plan an audit by considering concepts of evidence, risk and materiality

II Year B Com (Gen)– Semester – IV

Course 4F: Goods and Service Taxes

At the end of the course, the student will be able to;

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit.
- Identify and analyze the procedural aspects under different applicable statutes related to GST.
- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Develop various GST Returns and reports for business transactions in Tally.

Commerce

Semester-wise Syllabus under CBCS(w.e.f. 2020-21 admitted Batch)

I Year B Com (Gen & CA)–Semester – I & II Semester

COURSE OUTCOMES

- Develop the skill of recording financial transactions and preparation of reports, Design new accounting formulas & principles for business organizations.
- Understand different forms of business organizations and articulate new models of business organizations.
- Understand the concept of business environment and Develop the new ideas for creating good business environment.
- Analyze the accounting process and preparation of accounts Design an accounting system for

different models of businesses at his own using the principles of existing accounting system. Describe the nature of economics in dealing with the issues of scarcity of resources and Use economic analysis to evaluate controversial issues and policies. Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

- Understand the basic concepts of banks and functions of commercial banks.
- Formulate the procedure for better service to the customers from various banking innovations.

PROGRAMME: THREE-YEAR B COM

(General and Computer Applications)

Subject: Commerce

Semester-wise Syllabus under CBCS(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA) – Semester – III & IV Semester

- Understand the concept of and its accounting process
- Understand the importance of Statistics in real life and formulate complete, concise, and correct mathematical proofs.
- Develop an idea about marketing and marketing environment Understand the consumer behavior.
- Understand the Accounting treatment and understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Understand various costing methods and management techniques and prepare analysis of various special decisions, using relevant management techniques.
- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning
- Understand the legal environment of business and laws of business.
- Understanding the meaning and necessity of audit in modern era and understand the basic principles underlying the Indirect Taxation Statutes and Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit.
