

**A.V.Education Society's
DEGLOOR COLLEGE, DEGLOOR**

➤ **Programme Specific Outcomes – (Subject)- COMMERCE**

- **After completing this specific programme–(B.COM)**
 1. B.com Programme improved students by Providing complete knowledge about Commerce
 2. B.com programme Improved students in Business Activities.
 3. B.com programme improved students in Decision making techniques for Business .
 4. B.com programme makes students to learn laws, Acts and principles of Business.
 5. B.com programme enabled the students to do financial activities of Business.

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➤ **Course Outcomes – (Subject – COMMERCE)**

Under Graduate (Course Outcomes)

B.Com: First Year

Semester – I (Paper-wise)

1. Name of the Paper – I: Fundamentals Of Financial Accounting
 - a. Students- learnt to record Business Transaction.
 - b. Learnt to maintain & present the financial data to the users
 - c. Learnt to prepare financial statements
2. Name of the Paper – II: Business Statistics
 - a. Students- Acquired Fundamental knowledge of statistics
 - b. Learnt to use statistics techniques & tools to analyse data.
 - c. Learnt to make business decisions by using statistical tools & methods
3. Name of the Paper – III: Business Economics
 - a. Students- Acquired information about Economics principles and theories.
 - b. Learnt to implement these Economics principles & theories in business.
 - c. Acquired knowledge about Business Economics For Taking Business decisions.

4. Name of the Paper – IV: Fundamentals Of Business Communication
 - a. Students- Improved communication skills.
 - b. Learnt how to speak, write, read and communicate with others.
 - c. Learnt how to attend interview and to develop personality.
5. Name of the Paper – V: Fundamentals Of Salesmanship
 - a. Students- Gathered Knowledge of selling products to the consumers.
 - b. Learnt Theories of selling, personal selling and salesmanship for sale of products.
 - c. Learnt consumer behavior while purchasing products

Semester – II (Paper-wise)

6. Name of the Paper – I: Financial Accounting
 - a. Students- Acquired knowledge of accounting for special Business transactions..
 - b. Learnt to analyze the financial data and communicate to end users.
 - c. Learnt to use accounting principles & rules in business to get results..
7. Name of the Paper – II: Business Statistics And Mathematics
 - a. Students- Learnt to solve the problems in Business by Statistical & Mathematical Methods.
 - b. Learnt statistics & Mathematics together to take Decisions for Business.
 - c. Learnt Financial statements analysis Tools like Ratios, Proportions, Probability, Etc

8. Name of the Paper – III: Business Economics-II

- a. Students- Improved Knowledge in Determining prices of a products in Markets.
- b. Studied market structures & price determinations in Markets.
- c. Studied about factors of productions & cost concepts to earn profit in Business.

9. Name of the Paper – IV: Modern Business Communication- II

- a. Students- Improved Communication skills to compete in career development.
- b. Developed speaking and writing skills for Business .
- c. Improved personality development foe employment & career options..

10.Name of the Paper – V: Advertising

- a. Students- Aware of Adverting the products in markets..
- b. Learnt modern techniques of advertising to promote products.
- c. Learnt Advertising media, Budget and Agencies to sale product and earn profit for Business.

B.Com: Second Year

Semester – III (Paper-wise)

1. Name of the Paper – I: Corporate Accounting

- a. The subject used to understand the provisions of companies Act 1956.
- b. It benefitted students to move into advance areas like CA, CS, ICWA.
- c. It provided knowledge of Buyback, forfeitures of shares.

2. Name of the Paper – II: Cost Accounting

- a. Students -learnt to select appropriate costing techniques and methods.
- b. Learnt to take proper decision for cost control & reduction
- c. Learnt how to determine cost and selling price of a product, job, batch, etc.

3. Name of the Paper – III: Principles Of Business Management

- a. Students- Acquired knowledge about Business management & managerial functions.
- b. Learnt way of implementing planning process in Organization
- c. Learnt about directing, leading, staffing and communicating with employees.

4. Name of the Paper – IV: Mercantile Law

- a. The subject gave complete knowledge about Acts & Laws useful for smooth business activities.
- b. Students- Learnt Contract Act, Sale of Goods Act, Negotiable instrument Act, Companies Act, Etc
- c. The subject provided thorough knowledge to students in legal aspects of Business.

5. Name of the Paper – V: Fundamentals Of Income Tax

- a. The subject provided knowledge to students in Income Tax calculation as per Income Tax Act.

- b. Students learnt different sources of incomes like salary income, house property income, Profession and business income, income from other sources and capital gains.
 - c. It is useful for students in both academic and in practical life.
6. Name of the paper (SEC – I)- E- Commerce-I
- a. It enables the students to evaluate the information on the needs of business entity to adhere the E-commerce
 - b. Students learnt technologies and tools in commerce
 - c. It has posed the New issues in development of business information system.

Semester – IV (Paper-wise)

7. Name of the Paper – I: Advance Corporate Accounting
- a. Students- Learnt Accounting of different organization & entities .
 - b. The subject used to understand the provisions of companies Act 1956.
 - c. It benefitted students to move into advance areas like CA, CS, ICWA.
 - d. It provided knowledge of Buyback, forfeitures of shares, Etc.
8. Name of the Paper – II: Advance Cost Accounting
- a. Students –learnt Methods of Costing like Process costing, Batch Costing, contract costing, etc.
 - b. Learnt to select appropriate costing techniques and methods.
 - c. Learnt to take proper decision for cost control & reduction

- d. Learnt how to determine cost and selling price of a product, job, batch, etc.
9. Name of the Paper – III: Business Management
- a. Students learnt Management theories to be implemented in Business.
 - b. Students- Acquired knowledge about Business management & managerial functions.
 - c. Learnt way of implementing planning process in Organization
 - d. Learnt about directing, leading, staffing and communicating with employees.
10. Name of the Paper – IV: Corporate Law
- a. Students – learnt companies Act 2013/1956 for formation, registration, incorporation, commencement of business.
 - b. The subject gave complete knowledge about Acts & Laws useful for smooth business activities.
 - c. Students- Learnt Contract Act, Sale of Goods Act, Negotiable instrument Act, Companies Act, Etc
 - d. The subject provided thorough knowledge to students in legal aspects of Business.
11. Name of the Paper – V: Income Tax Law And Practice
- a. Students- learnt provisions in Income Tax for filling returns, Tax liability calculation, etc.

- b. The subject provided knowledge to students in Income Tax calculation as per Income Tax Act.
- c. Students learnt different sources of incomes like salary income, house property income, Profession and business income, income from other sources and capital gains.
- d. It is useful for students in both academic and in practical life.

12. Name of the Paper SEC – II: E-Commerce-II

- a. Students- learnt Implementation of E commerce in Business for speed and accurate business activities in business.
- b. It enables the students to evaluate the information on the needs of business entity to adhere the E-commerce
- c. Students learnt technologies and tools in commerce
- d. It has posed the new issues in development of business information system.

B.Com: Third Year

Semester – V (Paper-wise)

- 1. Name of the Paper – I: Advance Accounting- I
 - a. Students- Learnt Accounting process in advance level.
 - b. Learnt to do accounting for hotel, farm, Non-profit organizations and others entities.
 - c. Learnt to communicate accounting information to end users like employees, share holders, etc.

2. Name of the Paper – II: Management Accounting- I

- a. Students- learnt to do analysis of accounts for taking decision
- b. Learnt how management will take decision based on past data and financial statements.
- c. Subject provided complete knowledge about Budget, marginal cost, Break even analysis, etc.

3. Name of the Paper – III: Auditing-I

- a. Students- Acquired knowledge of Audit of business statements.
- b. Learnt the Audit procedures, planning, programme, etc to express opinion on statements.
- c. Learnt about companies auditor, appointment, remuneration, rotation, rights and duties, etc.
- d. Learnt errors and frauds while preparing financial statements

4. Name of the Paper – IV: Human resource Management-I

- a. Students – learnt about Man power management in organization..
- b. Learnt recruitment, selection, Induction, Job analysis, evaluation, Incentives, etc.
- c. Learnt about trade unions, International organizations for labour and welfare.
- d. Learnt importance of man power and how to handle the human resource properly.

5. Name of the Paper – V: Marketing Management -I

- a. Students – Acquired knowledge about marketing .
 - b. Learnt to develop New Product for consumers.
 - c. Learnt Product positioning, pricing, development, sales promotion, Branding, packing, etc.
 - d. The subject gave complete information about Marketing from production to distubution of product to consumer.
6. Name of the Paper – VI: Training and Project Work.
- a. Students- Learnt how to do Research activity .
 - b. Learnt to gather and use methods of data collection for research.
 - c. Learnt to analyze, and interpret ate data collected.
 - d. Finally learnt to give suggestion and conclusion on research.
7. Name of the Paper – VI: Indian Economy-I
- a. Students- Learnt recent updates about Indian economy.
 - b. Learnt about population, literacy, sex ratio, Census 2011.
 - c. Acquired complete information about our Growth and development of the Country.
8. Name of the paper (SEC – III)- Accounting and Tally
- a. Students- learnt accounting process through computer.
 - b. Learnt software for accounting Tally ERP 9
 - c. Learnt how to create company, vouchers, ledgers and accounts in Tally.

Semester – VI (Paper-wise)

9. Name of the Paper – I: Advance Accounting- II:

- a. Students- Learnt Accounting process in advance level.
- b. Learnt to do accounting for hotel, farm, Non-profit organizations and others entities.
- c. Learnt to communicate accounting information to end users like employees, share holders, etc.

10.Name of the Paper – II: Management Accounting-II:

- a. Students- learnt to do analysis of accounts for taking decision
- b. Learnt how management will take decision based on past data and financial statements.
- c. Subject provided complete knowledge about Budget, marginal cost, Break even analysis, etc.

11.Name of the Paper – III: Auditing-II:

- a. Students- Acquired knowledge of Audit of business statements.
- b. Learnt the Audit procedures, planning, programme, etc to express opinion on statements.
- c. Learnt about companies auditor, appointment, remuneration, rotation, rights and duties, etc.
- d. Learnt errors and frauds while preparing financial statements

12.Name of the Paper – IV: Human Resource Management –II:

- a. Students – learnt about Man power management in organization..

- b. Learnt recruitment, selection, Induction, Job analysis, evaluation, Incentives, etc.
- c. Learnt about trade unions, International organizations for labour and welfare.
- d. Learnt importance of man power and how to handle the human resource properly.

13.Name of the Paper – V: Marketing Management-II:

- a. Students – Acquired knowledge about marketing .
- b. Learnt to develop New Product for consumers.
- c. Learnt Product positioning, pricing, development, sales promotion, Branding, packing, etc.
- d. The subject gave complete information about Marketing from production to distubution of product to consumer.

14.Name of the Paper – V: Training And Project Work:

- a. Students- Learnt how to do Research activity .
- b. Learnt to gather and use methods of data collection for research.
- c. Learnt to analyze, and interpret ate data collected.
- d. Finally learnt to give suggestion and conclusion on research.

15.Name of the Paper – V: Indian Economy-II:

- a. Students- Learnt recent updates about Indian economy.
- b. Learnt about population, literacy, sex ratio, Census 2011.

- c. Acquired complete information about our Growth and development of the Country.

16. Name of the Paper SEC – IV: Accounting And Auditing Practices:

- a. Students- learnt accounting process through computer.
- b. Learnt How auditing will be done practically in firms by Auditors.
- c. Learnt how Examine companies, vouchers, ledgers, accounts and financial statements

Head of the Department

Principal