

Dept. of Commerce

Course outcome

B. Com – 3 year (Six Semesters) Degree Course

After completing the course students will be able to understand the followings –

Semester I

Financial Accounting I - Accounting Process, Accounting for hire Purchase system, Accounting for Dissolution of the Partnership Firm; Business Law - The Contract Act 1872, Sales of Goods Act, 1930, The Negotiable Instrument Act, 1881,

Semester II

Business Organisation and Administration - Business System, Business Ownership, Large Scale Retailing, Financing New Venture, Financial Accounting II - Inland Branch Accounting, Consignment Accounting, Depreciation; Indian Economics and Infrastructure Development - Changes in the Indian Economy, Growth of Indian agriculture, Distributional issues in Indian economy, Industrial sector, Infrastructure

Semester III

Business Statistics; Direct Tax Law and Practices - Computation of income under different heads, Tax Liability, Return of Income; Human Resource Management - Acquisition of Human Resource, Training and Development, Performance appraisal

Semester IV

Goods and Services Tax (GST) - Concept and types of Indirect Tax, Registration under GST, Input Tax Credit (ITC); Corporate Accounting - Accounting for Share Capital and Debentures, Valuation of Goodwill and Valuation of Share, Accounts of Holding Companies, Cash Flow Statement, Principles and Practice of Management

Semester V

Cost Accounting - Accounting for Labour Cost and Overheads, Contract and Job costing, Financial Market Institutions and Financial Services - Financial Markets, Financial Institutions, Leasing and Hire Purchase, DSE1 - Indian Banking System OR Principles of Marketing OR International Business, DSE2 - Corporate Tax Planning OR Rural Marketing OR Consumer Affairs and Consumer Care

Semester VI

Management Accounting; Auditing and Corporate Governance; DSE3 - Fundamental of Investments, OR Financial Management OR Business Tax Procedure and Management; DSE4 - Business Research Methods and Project Work OR Marketing Communication OR Corporate Law