



DEPARTMENT OF COMMERCE & MANAGEMENT
GOVT. V. Y. T. PG. AUTONOMOUS COLLEGE, DURG (CG)

Vision

Empowerment of learners by providing access to education in general and commerce education in particular ,enabling them to develop as intellectually active, socially responsible citizens always ready for continuous personal and professional growth to be able to meet the challenging business environment and competitive exams

Mission

- To provide knowledge in different areas of Commerce Management and inculcate entrepreneurial mindset
- To provide quality education and prepare them for competitive exams like NET,SET &PSC
- To promote high quality research stressing the regional needs and social relevance

POs	Programme Outcomes	B.Com.
POs01	This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing, etc., well-trained professionals to meet the requirements.	
POs2	The potential of the students to make decisions at personal & professional level will increase after completion of this course.	
POs3	Students can independently start up their businesses	
POs04	Students can get thorough knowledge of finance and commerce.	
POs05	The knowledge of different specializations like Accounting, Costing, Banking, and Finance with the practical exposure will help the students to stand in any kind of organization.	
POs06	To prepare students to get admission in various Masters programs like M.Com, M.B.A and pursue various professional courses like C.A, CMA, C.S. etc.	
POs07	To develop entrepreneurial skills in students	

B.COM.PART-I (BCO-101)

GROUPING OF SUBJECTS

GROUP	PAPER NO.	TITILE OF THE PAPER	COURSE CODE
GROUP-I	PAPER-I	FINANCIAL ACCOUNTING	(BCO101)
	PAPER-II	BUSINESS COMMUNICATION	(BCO(102)
GROUP-II	PAPER-I	BUSINESS MATHEMATICS	(BCO103)

	PAPER-II	BUSINESS REGULARITY FRAMEWORK	(BCO104)
	PAPER-I	BUSINESS ENVIRONMENT	(BCO105)
GROUP-III	PAPER-II	BUSINESS ECONOMICS	(BCO106)

Program Specific Outcome

PSOs	Program Specific Outcome	B.COM.
PSOs01	The students can get the knowledge, skills, and attitudes during the end of the B.com degree course.	
PSOs02	By the goodness of the preparation they can turn into a Manager, Accountant, Management Accountant, Cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, and Government employees and so on.	
PSOs03	Students will prove themselves in different professional exams like CA, CS, CMA, and UPSC As well as other courses.	
PSOs04	The students will acquire the knowledge, skills in different areas of communication, decision making, innovations, and problem-solving in day-to-day business activities.	
PSOs05	Students will gain thorough and systematic subject knowledge of various disciplines like finance, auditing and taxation, accounting, management, communication, computer etc.	
PSOs06	Students can also get the practical skills to work as an accountant, audit assistant, tax consultant, and other financial supporting services.	
PSOs07	Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.	
PSOs08	Students will be able to do their higher education and can research in the field of commerce and management.	
PSOs09	To develop entrepreneurial skills in students.	
PSOs10	Students can independently start up their businesses	
PSOs11	The capability of the students to make decisions at personal & professional level will increase after completion of this course.	

GROUP-I PAPER-I -Financial Accounting: (BCO101)

Course Outcomes

- To enable the students to learn principles and concepts of Accountancy.

- Students are enabled with the Knowledge of practical applications of accounting.
- The student will get thorough knowledge of the accounting practice prevailing in partnership firms and other allied aspects.
- To find out the technical expertise in maintaining the final books of accounts.
- With the knowledge of Accounting students can be able to manage their finances.

GROUP-I PAPER-II –BUSINESS COMMUNICATION (BCO102)

Course Outcomes:

- To develop awareness regarding new trends in business communication, various media of communication, and communication devices.
- To make the students understand about management Information System and its significance and working in an organization.
- The effective use of various types of oral, written, and digital communication modes.
- This course will enable the students to learn effective business writing skills.
- This course will help to learn professional communication skills and develop the overall personality of the students.

GROUP-II PAPER-I BUSINESS MATHEMATICS (BCO103)

Course Outcomes:

- To understand the students to solve LPP to maximize the profit and to minimize the cost.
- Develop a deep understanding of Determinants and to learn the applications of matrices in business.
- To use and understand useful functions in business as well as the concept of EMI.
- To understand the different concepts of population and sample and to make students familiar with the Calculation of various types of averages and variation.
- To learn various mathematical tools and adapt those in day to day life.

GROUP-II PAPER-II BUSINESS REGULARITY FRAMEWORK (BCO104)

Course Outcomes:

- To provide knowledge regarding the Indian Contract Act-1872
- Students will learn the basic concepts, terms & provisions of Mercantile and Business Law.
- To develop the awareness among the students regarding these laws affecting trade business, and commerce.
- To understand the concept of Sale of goods act and its provisions.
- To understand the value of Consumer Protection act and increase their knowledge base.

GROUP-III PAPER-I- BUSINESS ENVIRONMENT (BCO105)

Course Outcomes:

- To aware the students about the Business and Business Environment.
- Study about Human Development Indicators and their role in designing development programs.
- Learn global economic issues and the role of international institutions in managing them.
- Study fundamental theories in International Business and examine the relative economic problems in the light of models and theories.
- Explain the economic trends and effect of Govt. policies as LPG.

GROUP-III PAPER-II BUSINESS ECONOMICS (BCO106)

Course Outcomes :

- To provide students knowledge of Micro Economic and Macro-Economic concepts and inculcate an analytical approach to the subject matter.
- To build-up, the student's interest by showing the relevance and the use of various economic theories in real-life situations.
- To apply economic reasoning to solve business problems.
- A thorough understanding of the firm's production processes and decisions.
- Understand various forms of market and factor pricing patterns.

B.COM.PART-II (BCO201)

GROUPING OF SUBJECTS

GROUP	PAPER NO.	TITLE OF THE PAPER	COURSE CODE
GROUP-I	PAPER-I	CORPORATE ACCOUNTING	(BCO201)
	PAPER-II	COMPANY LAW	(BCO(202)
GROUP-II	PAPER-I	COST ACCOUNTING	(BCO203)
	PAPER-II	PRINCIPAL OF BUSINESS MANAGEMENT	(BCO204)
GROUP-III	PAPER-I	BUSINESS STATISTICS	(BCO205)
	PAPER-II	FUNDAMENTAL OF ENTREPRENEURSHIP	(BCO206)

Course Outcomes:

GROUP-I PAPER-I CORPORATE ACCOUNTING (BCO201)

Course Outcomes:

- This course aims to enlighten the students on the accounting procedures followed by the Companies act, 2013.
- Student's skills about accounting standards will be developed.
- To aware the students of the valuation of goodwill and shares.
- To impart knowledge about holding company accounts, amalgamation, absorption, and reconstruction of the company.
- To provide thorough knowledge about the accounting of companies

GROUP-I PAPER-II COMPANY LAW (BCO202)

Course Outcomes:

- To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act of 2013.
- To acquaint the students with the duties and responsibilities of Key Managerial Personnel.
- To understand the importance of corporate governance.
- To learn about the stock market and listing of the companies.
- Students will be able to learn various corporate practice.

GROUP-II PAPER-I COST ACCOUNTING (BCO203)

Course Outcomes:

- To understand Basic Cost concepts, Elements of cost, and cost sheet.
- Student's potential to apply theoretical knowledge in the practical situation will be increased.
- Students can get knowledge of different methods and techniques of cost accounting.
- To enable the students to identify the methods and techniques applicable in different types of industries.
- To know the application of cost control techniques and Cost Audit.

GROUP-II PAPER-II PRINCIPAL OF BUSINESS MANAGEMENT (BCO204)

Course Outcomes:

- Understand the principles of business management and its scope and significance.
- Explain the process of business management and the functions of business management.
- List the characteristics and the importance and planning and decision making.
- Discuss the meaning of delegation of authority and coordination and controlling
- Justify the recent traits in management.

GROUP-III PAPER-I BUSINESS STATISTICS (BCO205)

Course Outcomes:

- The student will be able to independently calculate basic statistical parameters
- The student will be able to interpret the meaning of the calculated statistical indicators.
- The student will learn probability theories and their practical application.
- To understand the applicability of advanced tools of statistics like parametric and non-parametric tests.
- Students will be familiar with various tools applicable in research work.

GROUP-III PAPER-II FUNDAMENTALS OF ENTREPRENEURSHIP (BCO206)

Course Outcomes:

- The student will be able to understand the basic development of entrepreneurship as a profession.
- The student will be able to understand the differences between an entrepreneurial venture and an ongoing business operation.
- The student will be able to understand the critical roles of marketing research, competitive analysis, consumer-value proposition, and market-entry strategy in the development of a business plan.

- The student will be able to describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and society.
- The student will be able to understand the importance and role of ethics, sustainability, innovation and global issues for strategic decision making.

B.COM.PART-III (BCO301)

GROUPING OF SUBJECTS

GROUP	PAPER NO.	TITLE OF THE PAPER	COURSE CODE
GROUP-I	PAPER-I	INCOME TAX	(BCO301)
	PAPER-II	AUDITING	(BCO(302)
GROUP-II	PAPER-I	INDIRECT TAX WITH GST	(BCO303)
	PAPER-II	MANAGEMENT ACCOUNTING	(BCO304)
GROUP-III	PAPER-I	FINANCIAL MANAGEMENT	(BCOE305)
	PAPER-II	FINANCIAL MARKET OPERATIONS	(BCOE306)

Course Outcomes:

GROUP-I PAPER-I- INCOME TAX (BCO301)

Course Outcomes:

- To make aware of provisions of direct tax about Income Tax Act, 1961 and Income Tax Rules, 1962.
- To understand various tax rebates & relief and procedures to file an Income Tax return, procedure of direct tax assessment, tax complications and structure.
- Aware of appeal & revision, tax penalties, offenses, and prosecutions.
- To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under various heads of Income.
- To provide insight regarding the e-filing of Income Tax returns.

GROUP-I PAPER-II AUDITING (BCO302)

Course Outcomes:

- To familiarize the students with the principles and procedure of auditing.
- To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.
- A thorough understanding of different types of audit work.
- To give knowledge about preparation of Audit report.
- Assess efficient and responsible use of resources and identify potential cost savings.

GROUP-II PAPER-I INDIRECT TAX WITH GST (BCO303)

Course Outcomes:

- The student will be able to understand the basic principles underlying the Indirect Taxation Statutes regarding Central Excise Act & Customs Act.
- The student will be able to identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.
- To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.
- The student will be able to understand tax liability and taxable entities. Accounting treatment (simple and trilateral transactions).
- The student will be able to examine the method of the tax credit. Inflows and outflows. Outflows: tax imposition, tax exemption, tax deduction.

GROUP-II PAPER-II MANAGEMENT ACCOUNTING (BCO304)

Course Outcomes:

- To enable students to understand financial statements & accounting methods and techniques used for decision making.
- To provide students advanced knowledge in management accounting tools like ratio analysis, fund flow analysis and cash flow analysis
- To provide a thorough understanding of price level accounting.
- Use business finance terms and concepts when communicating.
- To knowledge about the budget and budgetary control.

GROUP-A PAPER-I FINANCIAL MANAGEMENT (BCOE305)

Course Outcomes:

- To build a thorough understanding of the central ideas and theories of modern finance
- To relate theory to practice so that students learn the practical applications of financial management concepts.
- To provide students basic knowledge in cost of capital, working capital management, and dividend policy decisions.
- Explain the financial concepts used in making a financial management decision.
- It opens job opportunities in the field of financial management, financial banking, financial planning services, brokerage firms, insurance company etc.

. GROUP-A PAPER-II FINANCIAL MARKET OPERATIONS (BCOE306)

Course Outcomes:

- The student will be able to understand the Indian banking system and describe the role of regulatory bodies in regulating how banks manage their capital.
- The student will be able to describe the types of equity securities that companies can use to raise equity capital and how these securities can be listed and traded on the Indian Stock Exchange.
- The student will be able to apply different company valuation techniques to determine share prices.
- The student will be able to describe different theories of how interest rates are determined and explain the relationship between the term to maturity, risk, and interest rates.
- The student will be able to understand the mechanics and conventions of the foreign exchange market and the motivation of different participants in trading foreign currencies.




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