



**COMMERCE**

**CNBD**

**C.N. ARTS & B.D. COMMERCE COLLEGE**

## PROGRAMME OUTCOMES

### B. Com. and M.Com.

COMMERCE	<p>To impart the various skills like accounting skills, managerial skills, analytical skill, communication skills and overall exposure of the students. It also enables the students to face the challenges in present competitive world and acquaint the students to understand the changes in worldwide scenario. Besides teach theoretical concepts, students are taught its application also. Other than developing employability of the students it also encourages to cultivate skill of an entrepreneurship. Apart from this it also enhances the knowledge of various sectors of commerce like banking, insurance, marketing, statistics, taxation, business communication, e-commerce etc.</p>
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OUTCOMES:	<ul style="list-style-type: none"><li>• To improve decision making power at personal and professional level</li><li>• To build a strong foundation of knowledge in different areas of Commerce</li><li>• To cultivate the skill of entrepreneurship of students</li><li>• To prepare the students to be competent at every level competitive world.</li><li>• To enhance the skill of applying concepts and techniques used in Commerce</li><li>• To enhance an attitude for working effectively and efficiently in a business firm.</li><li>• To impart basic and operational knowledge on all functional areas of commerce and management</li></ul>
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**B.Com Sem. – 1**

<b>Fundamental of Business Economics-I -CC101</b>	This course is meant acquaint the students with principals of Business as are applicable in business. It incorporates basic problems of an economy. Students will able to know and learn elasticity of demand, production function and theory costs.
<b>Human Resource Management –CC102</b>	To provide conceptual and procedural knowledge of functional area of Human resource management. Students will learn meaning of HRM, human resources planning in a corporate sector, performance appraisal and job design.
<b>Accountancy-I –CC-103</b>	To provide sound understanding of the intricacies of solving practical problem relating advanced Accountancy. Students will learn consignment, branch accounts, fire insurance claims and account from incomplete records.
<b>Communication in Business-CC-104</b>	To provide conceptual understanding and comprehension of the communication, its objectives, types, and its relevance in English.
<b>Financial Accounting-I CE-101A</b>	To expose students to corporate accounting issues and practices such as company Final accounts, share capital transaction etc. students will learn piecemeal distribution of cash, issues and forfeiture of shares, concepts of potential equity shares, sweat equity shares, book building process, bid and buyback, redemption of redeemable shares, company final accounts.
<b>Computer Application – 1 SE 101 C</b>	To acquaint the students with basic anatomy of computer, make students compatible in use of computer in business and commerce. Word processing.
<b>Secretarial Practice-I- SE-101D</b>	To make the student familiar with the basic provisions of the Companies Act 2013.
<b>Fundamentals of Entrepreneurship- I SS 3</b>	To give primary knowledge and understanding of entrepreneurship.
<b>Fundamental of Banking – I FC 3</b>	To give primary knowledge and understanding of banking system in India.

<b>B.Com Sem. - 2</b>	
<b>Fundamental of Business Economics-II -CC105</b>	This course is meant acquaint the students with principals of Business as are applicable in business. Students will learn perfect competition, monopoly, monopolistic competition, factor pricing.
<b>Fundamentals of Marketing Management –CC106</b>	To provide basic knowledge of function area of marketing management and marketing research. Students will learn marketing, market demand, main functions of marketing, consumer behavior, market segmentation, marketing research, ethical issue in marketing research.
<b>Accountancy-II –CC-107</b>	To provide sound understanding of the intricacies of solving practical problem relating advanced Accountancy. Students will learn investment accounts, joint venture, computerized accounting, and hire purchase account.
<b>Business Correspondence-CC-108</b>	To provide basic understanding business correspondence and its relevance.
<b>Financial Accounting-II-CE-102A</b>	To expose students to corporate accounting issues and practices such as company Final accounts, share capital transaction etc. students will learn purchase of business by a company, Indian accounting standards, underwriting of shares and debentures, redemption of debentures, capital reduction.
<b>Computer Application – II SE 102 C</b>	To important terms related to computer and acquaint the students with advanced word processing 2013.
<b>Secretarial Practice-II-SE- 102D</b>	To make the student familiar with the basic provisions of the Companies Act.
<b>Fundamentals Entrepreneurship-II-SS 3</b>	To give primary knowledge and understanding of entrepreneurship.
<b>General Insurance FC 1</b>	To give primary knowledge and understanding of general insurance in India.

<b>B.Com Sem. - 3</b>	
<b>Business Environment &amp; Economics Policies-I – CC201</b>	To provide understanding of business environment and policies like five-year plan, money, financial system and Indian economy.
<b>Indian Financial System – CC202</b>	To make students familiar with Indian Financial System. Students will learn overview of Indian financial system, money market, capital market, commercial banking, NBFC, insurance, mutual funds, capital market instrument, money market instruments.
<b>Taxation-I – CC- 203</b>	To make students familiar with Tax pattern of India. Students will learn objectives of taxation, history of taxation, definitions as per the income tax, income tax authorities, residential status of an individuals, and procedure for assessment of income tax, salary income, and income from house property.
<b>Commercial Communication CC-204</b>	To provide basic understanding of commercial communication. The basic objective of the course is to acquaint the student with basics of Business communication.
<b>Cost Accounting-ICE-201A</b>	To make students acquainted with Cost Accountancy and equip them prepare cost statement. Students will learn introduction of cost accounting, materials, labour, and overheads including activity based costing and conceptual understanding of activity based costing.
<b>Corporate Accounting-CE-202A</b>	To make the students acquainted with Corporate Accounting. Students will learn goodwill, valuation of shares, bank accounts and liquidation of company.
<b>Computer Application – III SE 201 E</b>	To acquaint the students with use of excel 2014 in business computing.
<b>Secretarial Practice-III- SE-201D</b>	To make the student familiar with the basic provisions of the Companies Act.
<b>Environment Studies:</b>	To create awareness of environment among students through various environmental issues like global warming, earth quake etc.

<b>B.Com Sem. - 4</b>	
<b>Economics of Growth and Development-CC-205</b>	To provide the knowledge of growth and developments of economy. It includes understanding of GST, Tax system, Budget of the year.
<b>Production Management-CC-206</b>	To provide basic knowledge of Functional area of production, purchasing and inventory management. Students will learn production, production management, planning and control, purchasing, inventory control and developing & launching new products services.
<b>Taxation-II –CC-207</b>	To make students familiar with Tax pattern of India. Students will learn profits & gain business or profession, capital gains, income from other sources, deduction under 80C and GST.
<b>Organizational Communication CC-208</b>	To enable the students to present their interest in preparing questionnaires and understand the basic ideas of preparing advertisements, business reports and important fact of preparing memorandum in business.
<b>Cost Accounting-CE-203A</b>	To supplement and consolidate the cost accounting and costing method and equip the student to make use of various costing methods. Students will learn single or unit costing, reconciliation of profit as per cost account with profit as per financial accounts, operating costing or service costing, job, batch and contract costing.
<b>Auditing-CE-204A</b>	To know the meaning of auditing, various types of auditing and process of auditing in various institution. Students will learn objectives of auditing, company auditor, internal control, vouching and verification and valuation of assets and liabilities.
<b>Computer Application - IV</b>	To acquaint the student with use of Tally accounting.
<b>Secretarial Practice –IV-SE-202A</b>	To make the student familiar with the basic provision of the company act.
<b>Disaster Management:</b>	To create awareness of disaster management and provide basic understanding of types of disasters, pre and post steps for preventing disaster through effective management.

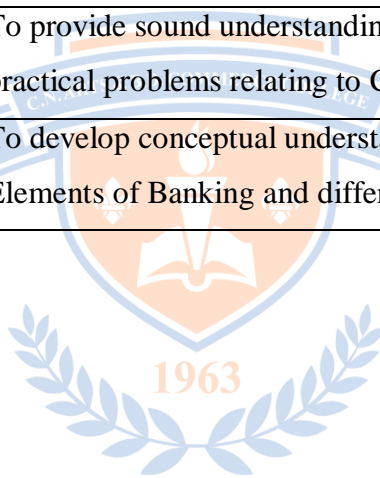
<b>B.Com Sem. - 5</b>	
<b>Economics of International Trade – CC-301:</b>	Main object of subject economics is it taught students how to encourage themselves in the market.
<b>Marketing Management Practices CC-302:</b>	To know the practices of marketing management like marketing environment, strategic marketing, and marketing mix strategy etc. Students will learn marketing environment, strategic marketing, production innovations, product lines, marketing channel and communication, marketing communication, international marketing and international marketing.
<b>Corporate Communication– CC-303:</b>	To enable students to know about press report and drafting of the press reports on various incidents. To acquaint the students, the draft various resolutions on various topics. To familiarize the students with various stock exchange terms and its usages.
<b>Basic Statistics – I- CC-304</b>	To study differentiation & its uses by which they know rate of change, elasticity of demand which products are highly affected by price etc. Index numbers is used to predict future trend. Students will learn differentiation, index numbers, interpolation and extrapolation and business applications of derivatives.
<b>Business Law – I – CC - 305:</b>	To understand several of business like Indian Contract Act, 1872, Sales of Goods Act-1930 and consumer protection act 1986.
<b>Cost &amp; Financial Accounting: CE-301A</b>	To supplement and consolidate the cost accounting and costing method and equip the student to make use of various costing methods and to expose students to corporate accounting issues and practices such as company Final accounts, share capital transaction etc. Students will learn process costing, marginal costing, amalgamation of companies in the nature of merger, amalgamation of companies in the nature of purchase.
<b>Management Accounting – I:CE-302A</b>	The present lesson explains the meaning, nature, scope and limitations of accounting. Further, it discusses the activities covered under management accounting and its difference with financial accounting. Students will learn functions of management accountancy, analysis of financial statement, financial ratios, cash flow statement and budgets & budgetary control.
<b>General Knowledge: FC - 301-A:</b>	To improve general knowledge of students to make them ready for competitive examination

<b>B.com Sem. – 6</b>	
<b>Indian Business and Economic Environment:CC-306</b>	The subject is helpful for students & their parents for understand the position of economy in current series and budget of the economy.
<b>Fundamentals of Financial Management CC-307:</b>	To aware about Fundamentals of Financial Management like Finance Management, Capital Budgeting, Working Capital, Dividend etc. The students ask to understand financial management. Students will learn scope of financial management, capital structure, working capital, cost of capital, capital budgeting, dividend policy, stock exchange and listing of securities.
<b>Media and Public Related Communication–CC-308:</b>	To make the students aware about stock exchange and its various elements. To make them aware of the various types of stock exchange reports, various trends and causes responsible for the trends. To familiarize the students with tender notice and auction. To enable the students to draft tender notices and auction notices. Acquaint them with relevance of business English.
<b>Basic Statistics – II - CC-309:</b>	To learn decision theory on that they know which decision is best in Practical problems of farmers which crop should they take businessmen how much they produced quantities according to demand. With time series they will learn to predict trend e.g. in stock market future trend will be bearing or bullish they can decide. Simple moving average is very useful in technical analysis. Students will learn co-ordinate geometry, analysis of time series, partial differentiation and element of decision theory.
<b>Business Law – I – CC - 310:</b>	To study about various act like Negotiable Instrument Act-1881, The Companies Act-1956, Factories Act-1948 and Industrial Disputes Act-1947. It will help students to understand the applicability of the various acts.
<b>Management Accounting – II:CE-303A</b>	The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This course provides the students an understanding of the application of accounting techniques for management. Students will learn standard costing, time value of money, capital budgeting and inflation accounting.
<b>Auditing –II: CE-304A</b>	To provide knowledge of company audit, auditor's report and certificate, divisible profit and provisions of depreciation and investigation regarding auditing. Students will learn company audit, auditor's report and certificate, divisible profit and depreciation, investigation and audit program.
<b>General Knowledge: FC -302-A</b>	To improve general knowledge of students to make them ready for competitive examination.

**M.Com Sem. - 1**

Managerial Economics CC 101	To develop the managerial perspective to economic fundamentals as aids to discuss making under given environmental constraints.
Marketing Management CC102	To facilitate understanding of the conceptual framework of marketing and its applications in decision making under various Environmental constraints.
Business Research Methods CC 103	This course helps student to make them familiar with art of using different research methods and techniques. It also enables students, irrespective of their discipline, in developing the most appropriate methodology for their research studies.
Financial Management CC 104	This course helps student to make them familiar with art of using different research methods and techniques. It also enables students, irrespective of their discipline, in developing the most appropriate methodology for their research studies.
Accounting for Managers SS 105 A	This course helps the students of M.Com in understanding the accounting from managerial point of view. It makes the students capable for use of accounting data for managerial decision making.

<b>M.Com Sem. - 2</b>	
Financial Market CC 201	To develop and understanding of financial market in India.
Business Environment CC 202	To give detail information toward various business environment internal and external and how business can achieve sustainable growth in it.
Financial Accounting & Auditing CE-203 A	To acquaint students with according concepts, tools and techniques for managerial decision.
Cost Accounting-I CE-204 A	To provide sound understanding of the intricacies of solving practical problems relating to Cost Accounting.
Elements of Banking and Insurance SS 205 C	To develop conceptual understanding of the fundamentals of Elements of Banking and different types of insurance.



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**M.Com Sem. - 3**

Taxation-I (Personal Tax Planning) CC-301	To equip student with application of principles and provisions of concern Tax Laws and better tax planning. The course give special focus on personal tax planning that means planning of an individual.
Strategic Management CC-302	The objective of this course is to enhance strategic decision making ability of student in situation of uncertainly in dynamic business scenario.
Cost Accounting-II CE-303 A	To provide sound understanding of the intricacies of solving practical problems relating to Cost Accounting.
Financial Accounting & Auditing-II CE-304 A	To provide sound understanding of the intricacies of solving practical problems relating to Cost Accounting.
Corporate Financial Reporting SS-305A	To Provide better understanding towards financial reporting by corporate. The subject gives detail knowledge of requirement of corporate financial reporting like legal requirement, application of accounting standards, recent trends etc.

  
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**M.Com Sem. - 4**

Taxation-II (Corporate Tax Planning & GST) CC-401	To equip student with application of principles and provisions of concern Tax Laws and better tax planning. The course give special focus on corporate tax planning and GST.
International Accounting CC-402	To develop understanding of International accounting, International Financial Reporting Standard, Price Level Changes. This subject also focus on application of Ind-AS for International level accounting.
Management Accounting- ICE-403A	The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This course provides the students an understanding of the application of accounting techniques for management. Students will learn standard costing, time value of money, capital budgeting and inflation accounting.
Management Accounting- IICE-404 A	The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This course provides the students an understanding of the application of accounting techniques for management. Students will learn standard costing, time value of money, capital budgeting and inflation accounting.
Human Resource Management SS 405 A	The objective of this course is to help students understand the conceptual framework of human resource management and advanced techniques of personnel management at corporate level.