

**SAROJINI NAIDU VANITA MAHA VIDYALYA
DEPARTMENT OF COMMERCE**

MISSION AND VISION OF THE DEPARTMENT

MISSION OF THE DEPARTMENT

**COMMERCE WITH PURPOSE
OPPORTUNITY, EQUALITY AND SOCIAL JUSTICE.**

VISION OF THE DEPARTMENT

**TRANSFORMING WOMEN THROUGH
COMMERCE SKILLS AND VALUE BASED EDUCATION.**

PROGRAMME OUTCOMES

NAME OF THE PROGRAMME- B.COM GENERAL

PO-I B.COM-I YEAR – DEVELOP ANALYTICAL SKILLS IN FINANCIAL ACCOUNTING, BUSINESS AND MANAGERIAL ECONOMICS, BUSINESS ORGANISATION AND MANAGEMENT, FOREIGN TRADE

PO-II B.COM-II YEAR – ACQUIRE BASIC KNOWLEDGE IN PRINCIPLES OF INSURANCES AND

PRACTICE OF LIFE INSURANCE, ADVANCED AND CORPORATE ACCOUNTING, INCOME TAX, BUSINESS STATISTICS, ENTREPRENEURIAL DEVELOPMENT AND BUSINESS ETHICS.FSA

PO-III B.COM-III YEAR- ENHANCE KNOWLEDGE AND ABILITY SKILLS IN PRACTICE OF GENERAL INSURANCE AND REGULATION OF INSURANCE BUSINESS, INTRODUCTION TO INDIAN ECONOMY AND SECTORS OF INDIAN ECONOMY,COST ACCOUNTING, BUSINESS LAW, BANKING THEORY AND PRACTICE, AUDITING, COMPUTERISED ACCOUNTING, ACCOUNTING STANDARDS,MANAGERIAL ACCOUNTING,COMPANY LAW, FINANCIAL INSTITUTION AND MARKETS, COMMERCE LAB,ADVANCED CORPORATE ACCOUNTING.

PROGRAMME SPECIFIC OUTCOMES

NAME OF THE DEPARTMENT :- COMMERCE

NAME OF THE PROGRAMME:- B.COM GENERAL

PSO1:- ACQUIRE KNOWLEDGE REGARDING GENDER SENSATIZATION, ENVIRONMENTAL STUDIES, FOREIGN TRADE

PSO2:- SKILL ENHANCEMENT IN INSURANCE SECTOR REGARDING PRINCIPLES OF INSURANCE AND PRACTICE OF LIFE INSURANCE,

PSO3:- WELL TRAINED IN COMPUTERISED ACCOUNTING, ACCOUNTING STARDARDS

SKILL ENHANCEMENT COURSES OF PRACTICE OF GENERAL INSURANCE AND REGULATIONS OF INSURANCE BUSINESS, INDIAN ECONOMY, ACCOUNTING STANDARDS

]COURSE OUTCOMES

NAME OF THE COURSE –B.COM-I YEAR, SEMESTER –I GENERAL

CO1 : (BC 104) : FINANCIAL ACCOUNTING - I

to acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader. – related to ACCOUNTING PROCESS, SUBSIDIARY BOOKS, BANK RECONCILIATION STATEMENT, RECTIFICATION OF ERRORS AND DEPRECIATION, FINAL ACCOUNTS

CO2 : (BC 105) : BUSINESS ECONOMICS

to acquire knowledge for application of economic principles and tools in business practices.- related to INTRODUCTION, DEMAND ANALYSIS, SUPPLY ANALYSIS, PRODUCTION ANALYSIS, COST AND REVENUE ANALYSIS

CO3 : (BC 106) : BUSINESS ORGANISATION

Objective: To acquaint the students with the basics of Commerce and Business concepts and functions and forms of Business Organization –related to FUNDAMENTAL CONCEPTS, BUSINESS ORGANIZATION , FORMATION OF JOINT STOCK COMPANY , SOURCES OF FINANCE, STOCK EXCHANGE AND MUTUAL FUNDS

NAME OF THE COURSE –B.COM-I YEAR, SEMESTER –II GENERAL

CO1 : (BC 204) : FINANCIAL ACCOUNTING-II

to acquire accounting knowledge of bills of exchange and other business accounting methods. RELATED TO BILLS OF EXCHANGE, CONSIGNMENT ACCOUNTS, JOINT VENTURE ACCOUNTS , ACCOUNTS FROM INCOMPLETE RECORDS, ACCOUNTING FOR NON-PROFIT ORGANIZATIONS

CO2: (BC 205) : MANAGERIAL ECONOMICS

to impart conceptual and practical knowledge of managerial economics. RELATED TO NATURE AND SCOPE OF MANAGERIAL ECONOMICS, DEMAND FORECASTING, MARKET ANALYSIS, MACRO-ECONOMICS FOR MANAGERS, FISCAL AND MONETARY POLICY

CO3 : (BC 206) : PRINCIPLES OF MANAGEMENT

To acquaint the students with the Principles, functions and practices of management . RELATED TO INTRODUCTION , PLANNING, ORGANIZING, DELEGATION AND DECENTRALIZATION, COORDINATION AND CONTROL

CO4: (BC 207) : FOREIGN TRADE

to gain knowledge of India's foreign trade procedures policies, and international institutions. INTRODUCTION, BALANCE OF TRADE AND BALANCE OF PAYMENTS, INDIAN TRADE POLICY, FOREIGN TRADE AND TRADE BLOCS, INTERNATIONAL ECONOMIC INSTITUTIONS

NAME OF THE COURSE –B.COM-II YEAR, SEMESTER –III GENERAL

CO1(SEC-1): (BC 301): PRINCIPLE OF INSURANCE

1) to provide a basic understanding of the Insurance Mechanism. 2) identify the relationship between Insurers and their Customers and the importance of Insurance Contracts. 3) give an overview of major Life Insurance and General Insurance Products

RISK MANAGEMENT AND INSURANCE , INSURANCE BUSINESS AND MARKET, INSURANCE TERMINOLOGY AND INSURANCE CUSTOMERS, INSURANCE CONTRACT, INSURANCE PRODUCTS

CO2: (BC 304) : ADVANCED ACCOUNTING

To acquire accounting knowledge of partnership firms and joint stock companies PARTNERSHIP ACCOUNTS-I, PARTNERSHIP ACCOUNTS–II, ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES, COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION, VALUATION OF GOODWILL AND SHARES

CO3: (BC 305) : INCOME TAX – I

To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

INTRODUCTION, AGRICULTURAL INCOME, INCOME FROM SALARIES, INCOME FROM HOUSE PROPERTY, PROFITS AND GAINS OF BUSINESS OR PROFESSION.

CO4: (BC 306) : BUSINESS STATISTICS-I

To inculcate analytical and computational ability among the students.

INTRODUCTION, DIAGRAMMATIC AND GRAPHIC PRESENTATION, MEASURES OF CENTRAL TENDENCY, MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS, CORRELATION

NAME OF THE COURSE –B.COM-II YEAR, SEMESTER –IV GENERAL

CO1(SEC-2) (BC 401) : PRACTICE OF LIFE INSURANCE

1) to provide an insight into the different types of Life Insurance Plans. 2) enable the students to understand the importance of Nomination and Assignments 3) give an Overview of Policy Claims

PRACTICE AND PLANS OF LIFE INSURANCE , PREMIUMS, BONUSES AND ANNUITIES, GROUP INSURANCE AND LINKED LIFE INSURANCE POLICIES, POLICY DOCUMENTS AND ASSIGNMENT, NOMINATION & SURRENDER OF POLICY, POLICY CLAIMS

CO2: (BC 404) : CORPORATE ACCOUNTING

To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.

COMPANY LIQUIDATION, AMALGAMATION (AS-14), INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS, ACCOUNTS OF BANKING COMPANIES, ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS

CO3: (BC 405) : INCOME TAX – II

To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

CAPITAL GAINS, INCOME FROM OTHER SOURCES, CLUBBING AND AGGREGATION OF INCOME, ASSESSMENT OF INDIVIDUALS, ASSESSMENT PROCEDURE

CO4: (BC 406) : BUSINESS STATISTICS-II

To inculcate analytical and computational ability among the students.

REGRESSION, INDEX NUMBERS, TIME SERIES, PROBABILITY, THEORETICAL DISTRIBUTIONS

CO5: (BC 407) : FINANCIAL STATEMENT ANALYSIS

To acquire knowledge and techniques of Financial Statements' Analysis.

INTRODUCTION, TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS, RATIO ANALYSIS, FUNDS FLOW ANALYSIS , CASH FLOW ANALYSIS (AS-3):

NAME OF THE COURSE –B.COM-III YEAR, SEMESTER –V GENERAL

CO1: (BC 501) (SEC-3) : PRACTICE OF GENERAL INSURANCE

Acquire knowledge in GENERAL INSURANCE POLICIES, UNDERWRITING, PREMIUM CLAIMS, INSURANCE RESERVES AND ACCOUNTING

CO2: (BC 502) (GE-I) : INTRODUCTION TO INDIAN ECONOMY

Provide an overview of indian economy with latest development in the economy. - RELATED TO STRUCTURE OF THE INDIAN ECONOMY, POLICY ASPECTS

CO3: (BC 503) : COST ACCOUNTING

Familiarize with the knowledge of COST ACCOUNTING METHODS- RELATED TO MATERIALS, LABOUR, OVERHEADS, UNIT AND JOB COSTING, CONTRACT AND PROCESS COSTING.

CO4: (BC 504) : BUSINESS LAW

Acquire basic conceptual knowledge of different laws RELATING TO BUSINESS- RELATED TO CONTRACT ACT 1872, SALE OF GOODS ACT 1930, INTELLECTUAL PROPERTY RIGHTS, IT ACT , ENVIRONMENTAL PROTECTION ACT.

CO5: (BC 505) : BANKING THEORY AND PRACTICE

Knowledge of working of Indian banking system. RELATED TO RBI, TYPES OF BANKS, RELATIONSHIP BETWEEN BANKER AND CUSTOMER AND NEGOTIABLE INSTRUMENTS.

CO6: (BC 506) : AUDITING

Elements of auditing and gain knowledge for execution of audit RELATED TO AUDITOR AND EXECUTION OF AUDIT INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT , VOUCHING, VERIFICATION AND VALUATION OF ASSETS.

CO7: (BC 507) : COMPUTERISED ACCOUNTING

Acquire the knowledge of computer software RELATED TO MAINTAINING CHART OF ACCOUNTS IN ERP, MAINTAINING STOCK KEEPING UNITS, RECORDING DAY TO DAY TRANSACTIONS IN ERP, ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT, MIS REPORTS

CO8: (BC 508) : ACCOUNTING STANDARDS

*Acquire the knowledge of provisions and applications of **Indian accounting standards**.*

NAME OF THE COURSE –B.COM-III YEAR, SEMESTER –VI GENERAL

CO1: (BC 601) (SEC-4) : REGULATION OF INSURANCE BUSINESS

To provide Knowledge regarding insurance business regulations RELATED INSURANCE LEGISLATION IN INDIA, POLICY HOLDERS RIGHTS OF ASSIGNMENTS, NOMINATION AND TRANSFER

CO2: (BC 602) (GE-2) SECTORS OF INDIAN ECONOMY

To provide Knowledge regarding basis of Indian economy RELATED TO AGRICULTURE IN INDIA, INDUSTRIES AND TERRITORY SECTOR IN INDIA.

CO3: (BC 603) THEORY AND PRACTICE OF GST

To Impart Knowledge regarding theory and practice of GST, RELATED TO INTRODUCTION TO GST, GETTING STARTED WITH GST, RECORDING ADVANCED ENTRIES, GST ADJUSTMENTS AND RETURN FILING WITH ERP.

CO4: (BC 604) COMPANY LAW 2013 ACT

To familiarize with Legal provisions applicable for establishment, management and winding up of companies in India as per companies act 2013 RELATED TO INCORPORATION OF COMPANIES MANAGEMENT OF COMPANIES, COMPANY SECRETARY, COMPANY MEETINGS, WINDING UP

CO5: (BC 605) MANAGERIAL ACCOUNTING

To acquire managerial skills in decision making techniques and reporting methods RELATED TO MARGINAL COSTING, DECISION MAKING AND COST CONTROL TECHNIQUES , BUDGETS AND BUDGETARY CONTROL, STANDARD COSTING AND VARIANCE ANALYSIS

CO6: (BC 606) COMMERCE LAB

To familiarize with various business documents and acquire practical knowledge which improve over all skill and talent RELATED TO FINANCE BANKING INSURANCE AND TAXATION DOCUMENTS

CO7: (BC 607) FINANCIAL INSTITUTIONS AND MARKETS

To familiarize with various financial institution and markets RELATED TO INDIAN FINANCIAL SYSTEM MONEY, DEBT, EQUITY MARKET.

CO8: (BC 608) ADVANCED CORPORATE ACCOUNTING

To gain knowledge of AS-19 and AS-21 RELATED TO HOLDING COMPANIES, LEASE ACCOUNTS , ACCOUNTING FOR PRICE LEVEL CHANGES, DOUBLE ACCOUNTING SYSTEM, HRA AND SRA

II PROGRAMME OUTCOMES

NAME OF THE PROGRAMME- B.COM COMPUTERS

PO-I B.COM-I YEAR – DEVELOP ANALYTICAL SKILLS IN FINANCIAL ACCOUNTING, BUSINESS AND MANAGERIAL ECONOMICS, BUSINESS ORGANISATION, PRINCIPLES OF MANAGEMENT AND MANAGEMENT INFORMATION SYSTEM

PO-II B.COM-II YEAR – ACQUIRE BASIC KNOWLEDGE IN PRINCIPLES OF INSURANCES AND

PRACTICE OF LIFE INSURANCE, ADVANCED AND CORPORATE ACCOUNTING, INCOME TAX, BUSINESS STATISTICS, OBJECTIVE ORIENTED PROGRAMMING IN C++

PO-III B.COM-III YEAR- ENHANCE KNOWLEDGE AND ABILITY SKILLS IN PRACTICE OF GENERAL INSURANCE AND REGULATION OF INSURANCE BUSINESS, INTRODUCTION TO INDIAN ECONOMY AND SECTORS OF INDIAN ECONOMY, COST ACCOUNTING, BUSINESS LAW, BANKING THEORY AND PRACTICE, EXCEL FOUNDATION, THEORY AND PRACTICE OF GST, COMPUTERISED ACCOUNTING, ACCOUNTING STANDARDS, MANAGERIAL ACCOUNTING, COMPANY LAW, COMMERCE LAB, E-COMMERCE, RDBMS, WEB TECHNOLOGY.

III PROGRAMME SPECIFIC OUTCOMES

NAME OF THE DEPARTMENT :- COMMERCE

NAME OF THE PROGRAMME:- B.COM COMPUTERS

PSO1:- ACQUIRE KNOWLEDGE REGARDING: GENDER SENSATIZATION, ENVIRONMENTAL

STUDIES, INFORMATION TECHNOLOGY, MANAGEMENT INFORMATION SYSTEM

PSO2:- SKILL ENHANCEMENT IN INSURANCE SECTOR: REGARDING PRINCIPLES OF

INSURANCE, PRACTICE OF LIFE INSURANCE, OBJECTIVE ORIENTED PROGRAMMING WITH C++

PSO3:- WELL TRAINED IN COMPUTERISED ACCOUNTING, SKILL ENHANCEMENT COURSES OF

PRACTICE OF GENERAL INSURANCE AND REGULATIONS OF INSURANCE BUSINESS, INDIAN ECONOMY, E-COMMERCE, COMPUTERISED ACCOUNTING, RDBMS, WEB TECHNOLOGY

IV COURSE OUTCOMES

NAME OF THE COURSE –B.COM-I YEAR, SEMESTER –I COMPUTERS

CO1 : (BC 104) : FINANCIAL ACCOUNTING - I

to acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader. – related to ACCOUNTING PROCESS, SUBSIDIARY BOOKS, BANK RECONCILIATION STATEMENT, RECTIFICATION OF ERRORS AND DEPRECIATION, FINAL ACCOUNTS

CO2 : (BC 105) : BUSINESS ECONOMICS

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To acquaint the students with the basics of Commerce and Business concepts and functions and forms of Business Organization –related to FUNDAMENTAL CONCEPTS, BUSINESS ORGANIZATION , FORMATION OF JOINT STOCK COMPANY , SOURCES OF FINANCE, STOCK EXCHANGE AND MUTUAL FUNDS

NAME OF THE COURSE –B.COM-I YEAR, SEMESTER –II COMPUTERS

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to acquire accounting knowledge of bills of exchange and other business accounting methods. RELATED TO BILLS OF EXCHANGE, CONSIGNMENT ACCOUNTS, JOINT VENTURE ACCOUNTS , ACCOUNTS FROM INCOMPLETE RECORDS, ACCOUNTING FOR NON-PROFIT ORGANIZATIONS

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CO1(SEC-1): (BC 301): PRINCIPLE OF INSURANCE

1) to provide a basic understanding of the Insurance Mechanism. 2) identify the relationship between Insurers and their Customers and the importance of Insurance Contracts. 3) give an overview of major Life Insurance and General Insurance Products

RISK MANAGEMENT AND INSURANCE , INSURANCE BUSINESS AND MARKET, INSURANCE TERMINOLOGY AND INSURANCE CUSTOMERS, INSURANCE CONTRACT, INSURANCE PRODUCTS

CO2: (BC 304) : ADVANCED ACCOUNTING

To acquire accounting knowledge of partnership firms and joint stock companies

PARTNERSHIP ACCOUNTS-I, PARTNERSHIP ACCOUNTS–II, ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES, COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION, VALUATION OF GOODWILL AND SHARES

CO3: (BC 305) : INCOME TAX – I

To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

INTRODUCTION, AGRICULTURAL INCOME, INCOME FROM SALARIES, INCOME FROM HOUSE PROPERTY, PROFITS AND GAINS OF BUSINESS OR PROFESSION.

CO4: (BC 306) : BUSINESS STATISTICS-I

To inculcate analytical and computational ability among the students.

INTRODUCTION, DIAGRAMMATIC AND GRAPHIC PRESENTATION, MEASURES OF CENTRAL TENDENCY, MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS, CORRELATION

CO5: (BC 307) ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS

to have exposure to the entrepreneurial culture, development and business ethics to set up and manage small units. INTRODUCTION, ENTREPRENEURIAL DEVELOPMENT, PROJECT

AND MSMEs, ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES, BUSINESS ETHICS

NAME OF THE COURSE –B.COM-II YEAR, SEMESTER –IV COMPUTERS

CO1(SEC-2) (BC 401) : PRACTICE OF LIFE INSURANCE

1) to provide an insight into the different types of Life Insurance Plans. 2) enable the students to understand the importance of Nomination and Assignments 3) give an Overview of Policy Claims

PRACTICE AND PLANS OF LIFE INSURANCE , PREMIUMS, BONUSES AND ANNUITIES, GROUP INSURANCE AND LINKED LIFE INSURANCE POLICIES, POLICY DOCUMENTS AND ASSIGNMENT, NOMINATION & SURRENDER OF POLICY, POLICY CLAIMS

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CAPITAL GAINS, INCOME FROM OTHER SOURCES, CLUBBING AND AGGREGATION OF INCOME, ASSESSMENT OF INDIVIDUALS, ASSESSMENT PROCEDURE

CO4: (BC 406) : BUSINESS STATISTICS-II

To inculcate analytical and computational ability among the students.

REGRESSION, INDEX NUMBERS, TIME SERIES, PROBABILITY, THEORETICAL DISTRIBUTIONS

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CO1: (BC 501) (SEC-3) : PRACTICE OF GENERAL INSURANCE

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Provide an overview of Indian economy with latest development in the economy. - RELATED TO STRUCTURE OF THE INDIAN ECONOMY, POLICY ASPECTS

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Familiarize with the knowledge of COST ACCOUNTING METHODS- RELATED TO MATERIALS, LABOUR, OVERHEADS, UNIT AND JOB COSTING, CONTRACT AND PROCESS COSTING.

CO4: (BC 504) : BUSINESS LAW

Acquire basic conceptual knowledge of different laws RELATING TO BUSINESS- RELATED TO CONTRACT ACT 1872, SALE OF GOODS ACT 1930, INTELLECTUAL PROPERTY RIGHTS, IT ACT , ENVIRONMENTAL PROTECTION ACT.

CO5: (BC 505) : BANKING THEORY AND PRACTICE

Knowledge of working of indian banking system. RELATED TO RBI, TYPES OF BANKS, RELATIONSHIP BETWEEN BANKER AND CUSTOMER AND NEGOTIABLE INSTRUMENTS.

CO6: (BC 506) : EXCEL FOUNDATION

Working with MS Excel right from basic to tables, templates and printing of their work

RELATED

TO WORKSHEET OPERATION, TABLES , EXCEL FILES, TEMPLATES AND FORMATTING

CO7: (BC 507) : COMPUTERISED ACCOUNTING

Acquire the knowledge of computer software RELATED TO MAINTAINING CHART OF ACCOUNTS IN ERP, MAINTAINING STOCK KEEPING UNITS, RECORDING DAY TO DAY TRANSACTIONS IN ERP, ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT, MIS REPORTS

NAME OF THE COURSE –B.COM-III YEAR, SEMESTER –VI COMPUTER

CO1: (BC 601) (SEC-4) : REGULATION OF INSURANCE BUSINESS

To provide Knowledge regarding insurance business regulations RELATED INSURANCE LEGISLATION IN INDIA, POLICY HOLDERS RIGHTS OF ASSIGNMENTS, NOMINATION AND TRANSFER

CO2: (BC 602) (GE-2) SECTORS OF INDIAN ECONOMY

To provide Knowledge regarding basis of Indian economy RELATED TO AGRICULTURE IN INDIA, INDUSTRIES AND TERRITORY SECTOR IN INDIA.

CO3: (BC 603) THEORY AND PRACTICE OF GST

To Impart Knowledge regarding theory and practice of GST, RELATED TO INTRODUCTION TO GST, GETTING STARTED WITH GST, RECORDING ADVANCED ENTRIES, GST ADJUSTMENTS AND RETURN FILING WITH ERP.

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CO5: (BC 605) MANAGERIAL ACCOUNTING

To acquire managerial skills in decision making techniques and reporting methods RELATED TO MARGINAL COSTING, DECISION MAKING AND COST CONTROL TECHNIQUES , BUDGETS AND BUDGETARY CONTROL, STANDARD COSTING AND VARIANCE ANALYSIS

CO6: (BC 606) COMMERCE LAB

To familiarize with various business documents and acquire practical knowledge which improve over all skill and talent RELATED TO FINANCE BANKING INSURANCE AND TAXATION DOCUMENTS

CO7: (BC 607) E-COMMERCE

To acquire conceptual and application knowledge of e-commerce RELATED TO FRAME WORK OF E-COMMERCE, CONSUMER ORIENTED E-COMMERCE APPLICATIONS, ELECTRONIC DATA INTERCHANGE, E-MARKETING TECHNIQUES