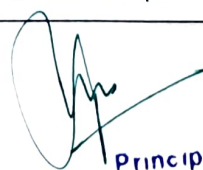


DEPARTMENT OF COMMERCE

Dr. Rajan Devi Negi Associate Professor

Mr. Rahul Sharma Assistant Professor

| Subject                              | Course Code | Learning Outcomes   |
|--------------------------------------|-------------|---|
| Financial Accounting                 | BC 1.1      | <ul style="list-style-type: none"><li>To provide basic knowledge about various concepts and conventions of accounting</li><li>To provide thorough understanding of accounting cycle</li><li>To understand the Financial statements with adjustments</li><li>To understanding the basics of Hire Purchase Accounting, Consignment Accounting and Branch Accounting</li><li>To get the basic knowledge about computerized accounting system through tally</li></ul>                         |
| Business Organisation And Management | BC 1.2      | <ul style="list-style-type: none"><li>To understand the Indian Contract Act 1872 and various rules and provisions of the act</li><li>To get the understanding of Bailment , Indemnity and Agency Acts</li><li>To understand the various rules and regulations of sale of goods act 1930</li><li>To understand the Negotiable Instruments Act 1881 and get the basic knowledge of various financial instrument</li><li>To be familiar with the Partnership Laws</li></ul>                  |
| Statistics And Business Mathematic   | BC 1.4      | <ul style="list-style-type: none"><li>To study the Uni variate Analysis and understand the concepts of Mean, Median ,Mode and its calculations</li><li>To be familiar with the concepts of Standard Deviations and Measures of Variations</li><li>To understand the Bi Variate Analysis</li><li>To be familiar with the index numbers and time series analysis</li><li>To understand the various concepts of Matrices and Determinants and be familiar with simple interest and</li></ul> |

  
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|                                       |        |   |
|---------------------------------------|--------|---|
|                                       |        | compound interest   |
| Business Law                          | BC 1.3 | <ul style="list-style-type: none"> <li>To understand the Indian Contract Act 1872 and various rules and provisions of the act</li> <li>To get the understanding of Bailment , Indemnity and Agency Acts</li> <li>To understand the various rules and regulations of sale of goods act 1930</li> <li>To understand the Negotiable Instruments Act 1881 and get the basic knowledge of various financial</li> </ul>   |
| Company Law                           | BC 2.1 | <ul style="list-style-type: none"> <li>To make students conversant about various company laws of the country</li> <li>To get the knowledge about the process of company formation and documentation part</li> <li>To understand the various laws regarding the routine functions of a company</li> <li>To be familiar with the winding up procedure of the company and various other contemporary issues</li> </ul>                                       |
| Income Tax                            | BC 2.2 | <ul style="list-style-type: none"> <li>To be aware about various basics concepts of Income Tax Act like Assessment Year and Previous Year</li> <li>To be able to determine the residential status of assessee</li> <li>To be aware about the latest developments in Income tax acts</li> <li>Understanding the income tax calculations procedure under different heads of income</li> <li>Understanding the Income Tax Return Filing procedure</li> </ul> |
| Computer Applications in the Business | BC 2.3 | <ul style="list-style-type: none"> <li>To get the practical knowledge about the use of computer in the business organizations</li> <li>Understanding the word processing with practical</li> <li>Understanding the MS Office , MS Excel and MS PowerPoint with practical</li> <li>Learn to create business spreadsheets</li> </ul>  |



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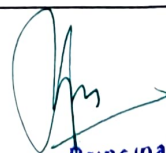
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|                |          |  |
|----------------|----------|--|
| Indian Economy | ECONA314 | <ul style="list-style-type: none"><li>• To be familiar with the evolution of Indian economy and its features</li><li>• Understanding the basic problems of Indian economy</li><li>• Studying the agriculture pattern , problems and the potential solutions</li><li>• Studying the Industrial development , its role and various industrial policies</li></ul> |
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|                                   |            |   |
|-----------------------------------|------------|---|
|                                   |            | Auditing and procedure of Auditing  |
| Entrepreneurship                  | BC 3.3     | <ul style="list-style-type: none"> <li>• Understanding the concept of Entrepreneurship and its role in business</li> <li>• Studying the Micro, Small and Medium Enterprises</li> <li>• To be aware about the sources of business ideas and its feasibility</li> <li>• To Studying the resource mobilizing process</li> </ul>  |
| Economy of Himachal Pradesh       | ECONA313   | <ul style="list-style-type: none"> <li>• Understanding the basic features of Economy of Himachal Pradesh</li> <li>• Studying the roots of agriculture and Horticulture</li> <li>• To be aware about the Industrial and power sectors of Himachal Pradesh</li> <li>• To studying the Tourism and Infrastructure of Himachal Pradesh</li> </ul>   |
| Management Accounting             | BC 3.5(c)  | <ul style="list-style-type: none"> <li>• To be familiar with the contemporary issues and financial statements analysis</li> <li>• To study the marginal costing and be familiar with the cost volume profit , BEP and margin of safety</li> <li>• Getting the knowledge about various business decision making techniques</li> <li>• Understanding to prepare cash budget and flexible budget</li> <li>• Making comparative analysis with standard costing</li> </ul> |
| International Business            | BC 3.6 (a) | <ul style="list-style-type: none"> <li>• Understanding International business environment</li> <li>• To be familiar with the various international Trade Theories</li> <li>• Understanding international financial environment</li> <li>• Getting knowledge about business operations and various issues of international business</li> <li>• To studying the foreign trade promotion measures and financing avenues and payment terms.</li> </ul>                    |
| Personal Selling and Salesmanship | BC 3.7     | <ul style="list-style-type: none"> <li>• Understanding the concept and importance of personal selling</li> <li>• Studying Buying motive , motivational theories • Understanding selling process</li> <li>• To be conversant about various sales report</li> </ul>   |



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|                                      |           |  |
|--------------------------------------|-----------|--|
| Corporate Accounting                 | BC 2.4    | <ul style="list-style-type: none"> <li>To be familiar with the Corporate accounting procedure</li> <li>Learning the accounting procedure of Share Capital and Debentures</li> <li>Understanding the accounting process of Amalgamation and holding companies</li> <li>To get the knowledge of Financial statements analysis</li> <li>Learn to prepare and analysis of Cash Flow Statements of the companies</li> </ul> |
| Cost Accounting                      | BC 2.5    | <ul style="list-style-type: none"> <li>To be familiar with the concept of E Commerce and various technological requirements for this</li> <li>Getting knowledge about encryption and IT acts.</li> <li>Studying the E Payment system and being familiar with the online business transactions</li> <li>Studying the latest developments in the E Commerce space</li> </ul>   |
| E Commerce                           | BC 2.6    | <ul style="list-style-type: none"> <li>To be familiar with the concept of E Commerce and various technological requirements for this</li> <li>Getting knowledge about encryption and IT acts.</li> <li>Studying the E Payment system and being familiar with the online business transactions</li> <li>Studying the latest developments in the E Commerce space</li> </ul>   |
| Fundamentals of Financial Management | BC 3.1(C) | <ul style="list-style-type: none"> <li>Understanding the concepts and Importance of Financial managements</li> <li>To get the knowledge of Investments Decisions through various methods like NPV, IRR and ARR</li> <li>To be familiar with the dividend decisions</li> <li>Diving into the concepts of Working capitals and its calculations methods</li> </ul>   |
| Corporate Governance and Auditing    | BC 3.2(a) | <ul style="list-style-type: none"> <li>To understand the evolution and various concepts of corporate governance</li> <li>To study the practices of corporate governance and various scandals</li> <li>To get the knowledge of Auditing and its importance</li> <li>To study the various functional areas of</li> </ul>   |



Department of Commerce , Govt. college ,Nirmand Distt. Kullu, H.P 172023

programme outcomes: B.Com:

- 1.The curriculum planning of B.com course provides the students thorough and inclusive knowledge of the areas related to finance, costing ,human resource, accounting, management,marketing,corporate and business laws, taxations and statistics etc.
- 2.The three year course help in sensitizing students to various facets of managing people and to focus on the development of knowledge and skills that all managers and leaders need.
- 3.The graduates of this programme develops the skill and attitudes needed for critical thinking and adopting a comprehensive problem solving approach.
- 4.The courses also involve training the students to check unethical behavior, falsification and manipulation of information in order to avoid debacles.
- 5.The programme enables the students to be technologically updated as it has courses like computer application in business, e commerce ,use of accounting and taxation softwares that makes them independent enough in the digital world.
- 6.The programme aims at instituting entrepreneurial skill in the students by instilling in them competencies needed to become an entrepreneur that also leads to develop an attitude of lifelong learning.
- 7.The subjects brings students abreast with the corporate culture and prepare them for their professional life.
- 8.The students acquire practical skills to work as tax consultant, audit assistant,other financial supporting services and also prepare them for competitive exams like CA,CS,ICWA,MBA, ETC.
- 9.The students are empowered to demonstrate the ability to innovate, the ability to execute the most daunting of challenges in the most trying of situations and circumstances by use of tools and concepts from the areas in solving business problems.
- 10.The programme give a global perspective to the students such that they will be able to integrate national values with international culture and competence.
- 11.The programme broadens the horizons of the student's thought processes and helps to add dimensions to its decision making and also reaching to inclusive conclusions.



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