



GKSM Govt College Tanda Urmur

DEPARTMENT OF COMMERCE

Significance of commerce and management education lies in its potential for developing careers and providing employment opportunities. With globalization of economies of the world and fast increasing industrialization, this discipline has gained added significance. Realizing the importance of developing careers of students in this rural belt in commerce and management field, which has become subject of importance at the international level, the Department of Commerce was established in July 1975. The department offers three year Bachelor of Commerce programme and Honours in the subject of Management Studies

Vision

Vision of the Department aims at producing successful professionals in the field of Commerce and Business, nurturing future entrepreneurs and socially responsible human beings.

Mission

- Grooming the youth to become successful entrepreneurs and preparing them to face the challenges of business environment.
- To create academic excellence by instilling accounting skills, leadership qualities, real time abilities to optimise their potential
- To make the pupils well versed with the latest developments, technically sound, professionally proficient and dedicated individuals.

PROGRAMME

**BACHELOR OF
COMMERCE**

**HONOURS IN THE
SUBJECT**

**MANAGEMENT
STUDIES**

PROGRAMME EDUCATIONAL OBJECTIVES

- ❖ To enable students learn the theoretical and practical aspects of commerce education
- ❖ To provide through knowledge about Accounting techniques Capital and Money markets and various laws regulating financial markets
- ❖ To prepare them become successful entrepreneurs
- ❖ To develop their skills in the field of commerce and business management

**Programme
Outcomes
&
Course
Outcomes**

PROGRAM OUTCOMES (POs)

On successful completion of Bachelor of Commerce students will be able to

PO1	Acquire skills and knowledge regarding Marketing Management, Sales Management, and Various Accounting Skills.
PO2	It prepares students to deal with Income Tax Laws, GST and various Commercial Laws problems
PO3	Students can prepare and get through as Company Secretary, Chartered Accountants, Company Auditors
PO4	It enables Students to start their entrepreneurship
PO5	It enables students to make decisions more judiciously in their personal and professional life.
PO6	Students acquire the abilities to get absorbed in Banking, Insurance Industries, Finance Companies, transport and Warehousing sector.
PO7	Students get acquainted with the working of Share Markets and can invest funds in Share Markets , Mutual funds and earn money.
PO8	Teaches students the skills of becoming successful Event Managers
PO9	Students acquire the skills of becoming successful decision makers
PO10	Teaches students socially responsible business practitioners
PO11	Teaches students professional ethics in business

Course Outcomes (Cos)

B.COM SEMESTER 1

COURSE 01: PSYCHOLOGY FOR MANAGERS

CO1	It provides knowledge about insights of human behaviour and how to deal with employees in organisations
CO2	Makes employers more mature in creating employee friendly environment in organisation
CO3	Teaches various theories to make organisational working more effective.
CO4	Students learn various theories of psychology
CO5	Dispute free environment is taught through this paper

COURSE 02: BUSINESS ECONOMICS

CO1	Students get knowledge about various theories of micro-economics and business decision making.
CO2	Teaches students various concepts related to demand and supply theories
CO3	Provides knowledge to students about economic developments

COURSE 03: PRINCIPLES OF FINANCIAL ACCOUNTING

CO1	To get understanding of Principals of Accounting for maintaining Books of Accounts.
CO2	Teaches to do record making in business organisations
CO3	Students learn the techniques of making enteries in books of Accounts
CO4	Teaches practical work of Accounts

COURSE 04: COMMERCIAL LAWS

CO1	Makes students aware of various Laws of commerce
CO2	Teaches laws regarding Agreements and Contracts
CO3	Enlightens students about Right to Information Act
CO4	Teaches the details about Consumer Protection Act

COURSE 05: PRINCIPLES AND PRACTICES OF MANAGEMENT

CO1	Provides knowledge about practical aspects of management
CO2	Throws light on various Classical and Modern Theories of Management
CO3	Elaborates the concepts, skills and abilities of Communication, Leadership, Motivation
CO4	Makes the students aware of theories and practices of Cooperation, Coordination and Control

B.COM SEMESTER 2**COURSE 06: E-COMMERCE**

CO1	Aims to provide fundamental knowledge to students about E-Commerce , so as to enable them to perform better in practical field with IT specialisation
CO2	Teaches impact of E- Commerce on various Business sectors
CO3	Provides knowledge about E- Payment system
CO4	Enlightens about various tools and avenues of E- Marketing

COURSE 07: BUSINESS ECONOMICS-II

CO1	This paper enables students to understand Theories of Wages, theories of rent Profits theories of interest
CO2	It teaches Laws of Market, Theories of Employment, Investment measures
CO3	Students are able to understand Multiplier and its effects
CO4	Various theories taught in this subject are helpful in making various business decisions

COURSE 08: CORPORATE ACCOUNTING

CO1	This course provides knowledge about various Corporate Accounting techniques
CO2	Provides detailed information regarding Shares, Debentures, buy-back of shares
CO3	Teaches preparation of final accounts
CO4	Makes students proficient in preparing accounts of banking and insurance companies
CO5	Provides information about forfeiture of shares

COURSE 09: BUSINESS LAWS

CO1	Acquaints students about various Business Laws
CO2	Provides detailed understanding about Negotiable Instruments Act, Factories Act, Industrial Disputes Act

COURSE 10: HUMAN RESOURCE MANAGEMENT

CO1	Aim of the paper is to familiarise students with various aspects of managing human resources in organisations
CO2	Intends to acquaint the students with concepts of job analysis, recruitment, selection
CO3	Students also get knowledge about Training, development, transfers, promotions and the techniques involved

B.COM SEMESTER 3**COURSE 11: ISSUES IN INDIAN COMMERCE**

CO1	Aimes to make students acquire basic knowledge about various issues involved in progress and prospects of commerce in India
CO2	Students get knowledge about Foreign Direct Investment, International Finance and borrowings
CO3	Teaches growth of infrastructure, Stock Exchanges and recent trends in credit rating

COURSE 12: COST ACCOUNTING

CO1	Paper aims to provide conceptual knowledge of cost accounting
CO2	Students learn about costing system, labour , material
CO3	Operation costing, service costing, cost ledger accounting is also taught to students

COURSE 13: COMPANY LAW

CO1	It provides vast knowledge to students about various provisions of Company Law
CO2	Procedural details about formation of company, memorandum, prospectus and share capital are learnt by students
CO3	It also throws light on various aspect of management of company, shareholders and winding up

COURSE 14: BUSINESS MATHEMATICS AND STATISTICS

CO1	Helps students understand mathematical and statistical tools in business decision making
CO2	Teaches students about matrices and determinants
CO3	Provides conceptual knowledge about Statistics, Time Series, index number, Consumer price index

COURSE 15: BANKING AND INSURANCE

CO1	Acquaints students about concepts of banking and insurance
CO2	Students get knowledge about Indian Banking system, Central Bank, Monetary Policies
CO3	It teaches reforms in Banking, grievance redressal system
CO4	Students get knowledge about recent trends in Banking, E- Banking and also about various concepts of insurance, IRDA 1999

COURSE 16: GOODS AND SERVICE TAX

CO1	Helps students understand the basics of Goods and service Tax
CO2	Teaches students about implementation of GST
CO3	It also teaches students about procedural formalities, GST portal , penalties involved

B.COM SEMESTER 4**COURSE 17: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

CO1	Aims to provide students comprehensive knowledge about security analysis and portfolio management so that they may take wise investment decisions
CO2	Teaches students about investment, security analysis, investment analysis and technical analysis
CO3	Various theories of portfolio management are taught

COURSE 18: ADVANCED ACCOUNTING

CO1	Aims to provide knowledge about techniques of Advanced Accounting
CO2	Students learn about valuation of goodwill, valuation of shares
CO3	Students learn about bonus issues, insurance claims, liquidation

COURSE 19: AUDITING AND SECRETARIAL PRACTICE

CO1	Teaches concepts and practices of auditing, valuation and verification of assets
CO2	Rights duties and liabilities of company auditor and company secretary are taught
CO3	Details involved in meetings of company are taught

COURSE 20: COST MANAGEMENT

CO1	Objective of the paper is to teach students about various methods of cost determination and tools and techniques of cost control
CO2	Teaches students about contemporary concepts in cost cost management
CO3	Cost control techniques like marginal costing, budgetary control standard costing techniques are taught

COURSE 21: MARKETING MANAGEMENT

CO1	Aims at making the students aware of various theories, philosophies and techniques of marketing.
CO2	Makes students aware of consumer buying behaviour, marketing strategies
CO3	Pricing policies and strategies and promotional techniques are also taught

COURSE 22: QUANTITATIVE TECHNIQUES AND METHODS

CO1	Objective is to acquaint the students about various quantitative techniques and methods in business decisions
CO2	Provides insights about Probability theory and Linear programming
CO3	Detailed knowledge about correlation and regression analysis is provided

B.COM SEMESTER 5**COURSE 23: INCOME TAX LAW**

CO1	Objective is to impart basic knowledge of Income Tax Laws in India
CO2	Various definitions under income tax law are taught
CO3	All the provisions of Income Tax Law for calculating tax under various heads of income are taught with practical exercises

COURSE 24: MANAGEMENT ACCOUNTING

CO1	Helps students understand the usage of accounting in financial management
CO2	Concepts like management accounting , tools of financial analysis are taught
CO3	Gives insights of cash flow analysis, fund flow analysis

COURSE 25: INDIAN ECONOMY

CO1	Provides basic information about Indian economy, demographic features of Indian economy
CO2	Provides insights of national income of India
CO3	Indian public finance and economic planning in India is taught

COURSE 26: PRODUCTION AND OPERATION MANAGEMENT

CO1	Objective is to make students understand the operation and production management of Industrial undertakings
CO2	Teaches production process planning and management
CO3	Teaches work measurement and work study methods and supply chain management

COURSE 27 : ENTREPRENEURSHIP AND SMALL BUSINESS

CO1	Aims to motivate students to opt for entrepreneurship and self employment as alternative career options
CO2	Helps learners understand issues involved in setting up enterprises and concepts and theories of entrepreneurship and business planning
CO3	Problems faced in woman entrepreneurship and role of govt is discussed

COURSE 28: FINANCIAL MARKETS AND SERVICES

CO1	Provides insights about capital markets and money markets
CO2	Details about merchanting banking and mutual funds are taught
CO3	Throws light on exchange traded funds

B.COM SEMESTER 6**COURSE 29: DIRECT TAX LAW**

CO1	Aim is to provide detailed information about Income Tax Law in India
CO2	Throws light on deemed income , clubbing of income, deduction for calculating income
CO3	Detailed information is provided about assessment procedure, assessment of individuals , firms, HUF and legal obligations

COURSE 30: FINANCIAL MANAGEMENT

CO1	Aim is to familiarise students with the principles and practices of financial management
CO2	Sources of corporate finance, SEBI guidelines for corporate finance
CO3	Also teaches working capital management, inventory management

COURSE 31: ISSUES IN FINANCIAL REPORTING

CO1	Aim is provide knowledge to students about various issues in financial reporting
CO2	Provides detailed information about financial reports and International reporting standards
CO3	Students also know about corporate financial reporting and Indian accounting standards

COURSE 32: SOCIAL AND BUSINESS ETHICS

CO1	Course aims to teach how to adopt business ethics in organisations
CO2	Detailed information is provided regarding ethics in business, at workplace and in accounting and finance
CO3	Corporate social responsibility and in environmental issues is also taught

COURSE 33: OPERATIONS RESEARCH

CO1	Teaches various skills helpful in solving business problems
CO2	Teaches linear programming and assignment problem
CO3	Decision making under uncertainty and risk is taught

COURSE 34: SECTORAL ASPECTS OF INDIAN ECONOMY

CO1	Gives insights into sectoral aspects on Indian economy
CO2	Agricultural productivity and marketing is taught and issues in industrial development
CO3	Issues related to service sector and govt policy is also studied

B.COM (HONOURS) IN MANAGEMENT STUDIES**COURSE 35 : ADVERTISING AND BRAND MANAGEMENT**

CO1	Aim is to provide an understanding of principles of advertising and brand management
CO2	Issues related to advertising in detail are taught
CO3	Concepts and issues regarding brand management are studied

COURSE 36 : CONSUMER BEHAVIOUR

CO1	Enables to understand the process of consumer behaviour
CO2	Provides insights into purchase behaviour, post purchase behaviour
CO3	Reaches various issues involved in consumer decision process

COURSE 37: COMPENSATION MANAGEMENT

CO1	To enable students to design fair compensation system
CO2	Various concepts and theories of compensation are taught
CO3	Various components of compensation are studied

COURSE 38: TRAINING AND DEVELOPMENT

CO1	The course at educating students about concepts of training and development in organisations
CO2	Various theories and concepts of training are taught
CO3	Designing of training development programmes are taught