

**B.COM FIRST YEAR**

**STATEMENT OF OBJECTIVES AND COURSE OUTCOMES (CO'S)**

COURSE	OBJECTIVES	OUTCOMES
<b>BC1.1 Financial Accounting</b>	The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	After completing the syllabus students will be able to know the theoretical framework of accounting process, business income, final accounts, accounting for hire purchase and installment system, consignment and joint venture accounting for inland branches and accounting for dissolution of partnership firm and finally computerized accounting system which is an essential part in today's era.
<b>BC1.2 Business Organization and Management</b>	The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.	After finishing the program students will be competent to gain the knowledge about the foundation of Indian Business, Business Enterprises, Management and Organization, leadership, motivation, control and functional areas of management.
<b>BC 1.3 Business Law</b>	The objective of the course is to impart basic knowledge of the important business legislations along with the relevant case law.	After completing the curriculum student will be capable to know The Indian Contract Act 1872: general principles of contract, the Indian Contract Act 1872: specific contracts, the sale of goods act 1930, Negotiable Instrument Act 1881 and the Partnership Act 1932.

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<b>BC 1.4</b> <b>Business</b> <b>Statistics and</b> <b>Mathematics</b>	The objective of this course is to familiarize the students with the applications of Statistical Techniques and mathematics in business decision-making.	After the completion of the syllabus student will be able to know the univariate analysis bivariate analysis index number time series analysis and business mathematics.
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**B.COM SECOND YEAR**  
**STATEMENT OF OBJECTIVES AND COURSE OUTCOMES (CO'S)**

<b>COURSE</b>	<b>OBJECTIVES</b>	<b>OUTCOMES</b>
<b>BC 2.1</b> <b>Company Law</b>	The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues and Company Law are required to be discussed.	After finishing the course students will be able to understand the administration of the company law, memorandum of association, articles of association, prospectus, directors appointment, legal position, powers and duties of directors, company meeting, provisions related to payment of dividend, auditor, auditors appointment rotation of auditor, auditor reports, secretarial audit, modes of winding up of the company, insider trading and whistle blowing.
<b>BC 2.2</b> <b>Income Tax Law and Practice</b>	To provide basic knowledge and equip students with application of principles and provisions of Income-Tax Act 1961 and the relevant rules.	After completing the course students will aware of the basic concept of income tax, residential status, computation of income under different head (salary, income from house property, profit and gains of business or profession, capital gains and income from other sources) computation of total income and tax liability and filing of returns

<p><b>BC 2.3</b> <b>Computer Application in Business</b></p>	<p>The objective of this paper is to provide computer skills and knowledge for Commerce students and to account the student understands of usefulness of Information Technology tools for business operations</p>	<p>After the course students will have better understanding about word processing, power point presentation, loan and lease statement, ratio analysis, capital budgeting, depreciation accounting, graphical representation of data, also students will be able to make an effective business presentation.</p>
<p><b>BC 2.4</b> <b>Corporate Accounting</b></p>	<p>The objective of this paper is to enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.</p>	<p>Curriculum provides the knowledge to the student to have better understanding on the issue, forfeiture and reissue of forfeited shares, preparation of profit and loss account and balance sheet of corporate entities, disposal of company profit, valuation of goodwill and shares, concept of accounting treatment as per Accounting Standard: 14, Preparation of consolidated balance sheet as per Accounting Standard: 21 (ICAI), concept of funds and preparation of cash flow statement as per Indian Accounting standard: 7</p>
<p><b>BC 2.5</b> <b>Cost Accounting</b></p>	<p>The objective of this paper is to acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting bookkeeping system.</p>	<p>After completing the program students will be able to the different concepts of cost accounting, elements of Cost sheet. material inventory control techniques, accounting and control of purchases, storage and issue of materials, methods of pricing of materials issue, accounting and control of labor cost, classification, allocation, apportionment and absorption of overhead, job costing, contract costing, process costing, and other methods of Costing.</p>

<p>BC 2.6 E-Commerce</p>	<p>The objective of this paper is to enable students to become familiar with the mechanism for conducting the transactions through electronic means.</p>	<p>After the completion of the syllabus student will be able to understand the meaning and Technology used in e-commerce, the dynamic of world wide web, security &amp; encryption and IT Act 2000, models and methods of e-payment system, e-business management and online business transactions</p>
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**B.COM FINAL YEAR**


**STATEMENT OF OBJECTIVES AND COURSE OUTCOMES (CO'S)**

COURSE	OBJECTIVES	OUTCOMES
<p>BC3.1(a) Human Resource Management</p>	<p>The course aims to ensure the right people with the right skills for the right job position to achieve the goal of organisation.</p>	<p>To enhance the understanding of the basic concepts, functions and processes of HRM - recruitment, selection, training, development performance appraisals, and reward system, compensation plans and ethical behaviour.</p>
<p>BC 3.2 (a) Corporate Governance and Auditing</p>	<p>The course aims to provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of corporate governance and corporate social responsibility.</p>	<p>After the completion of the curriculum student will be able to know the evolution of corporate governance, regulatory framework of corporate governance in India, common governance problem noticed in various corporate failures, code and Standards on corporate governance, concept of Corporate Social responsibilities, CSR models, codes and Standards on CSR, concept, nature and growing significance of ethics and business ethics in various functional areas of business, auditing, classification of audit, company Audit and special areas of audit.</p>
<p>BC 3.3 Entrepreneurship</p>	<p>The course aims to orient the learner towards entrepreneurship as a career option and creative thinking and behaviour.</p>	<p>Successful completion of the curriculum leads students towards the meaning, elements, determinants and importance of entrepreneurship and creative behaviour, contemporary role models of Indian business, public and private system of stimulation, support and sustainability of entrepreneurship, role and functions of Business incubators and angel investors, sources of business ideas and tests of feasibility, mobilizing resources for start-up,</p>

		preliminary contracts with vendors and basic startup problems.
<b>ECONA 313 Economy of Himachal Pradesh</b>	The aim is to make the students aware about the economy of Himachal Pradesh.	After the successful completion of the syllabus students will be able to know the structural growth of Himachal Pradesh economy before and after reforms, role of agriculture and horticulture in the state domestic product, cropping pattern, vegetable production and productivity Trends, patterns in industrial growth, large scale industries of Himachal Pradesh tenders, hydro power generation in Himachal Pradesh, banking, housing, social welfare, education and role of tourism in the economic development of Himachal Pradesh.
<b>BC 3.5(c) Management Accounting</b>	The course aims to impart knowledge about the basic techniques of financial statement analysis to take the managerial decisions.	To enhance the abilities of learners to develop the concept of management accounting and its significance in the business by analyzing the financial statements. Course enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates. and students develop competence with their usage in managerial decision making and control.
<b>BC 3.6(b) Office Management and Secretarial Practice</b>	The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.	After completing the curriculum students will be able to understand the term office and office management, mail and mailing procedure, forms and stationery, modern office equipment, factors determining office mechanism, budgets, annual revised and estimated, recurring and non recurring heads of Expenditure, audit process, banking facility, types of accounts, appointment, duties, responsibilities of a personal secretary, qualification, agenda and minutes of meeting, drafting and maintenance of appointment diary.

<p><b>BC 3.7</b> <b>Personal Selling and Salesmanship</b></p>	<p>The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process they will be able to understand standing as a career and what it takes to be a successful salesman.</p>	<p>After completing the syllabus students will have in-depth knowledge about the significance of personal selling, different types of buying motives, characteristics of a good salesman, selling process, sales manual, order book, tour diary, AIDA model of selling, advertising and distribution network.</p>
<p><b>ECONA 314</b> <b>Indian Economy</b></p>	<p>The course is designed to enable students to have in-depth knowledge of various problems and issues faced by Indian economy the course will concentrate on both the achievements and the issues of the economy.</p>	<p>After completing the syllabus students will have in-depth knowledge of Indian economy, features of economic reforms and structural adjustment programme, appraisal of economic reforms programme, objectives and functions of Niti Aayog, problem faced by Indian economy, direct cash transfer scheme of the government, pattern of growth of Indian agriculture since 1950, economic liberalisation and emerging trend in Indian agriculture, new agriculture policy, role of industry in economic development and industrial policy 1948, 1956 and 1991 and recent development</p>

  
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