

**Jagat Taran Girls' Degree College**  
**(Constituent College of University of Allahabad)**  
**Allahabad**

**DEPARTMENT OF COMMERCE**

**B.COM (Regular)**

**Programme Outcome**

- The all-inclusive outlook of the course provides students with learning experiences that help instill deep interests in learning commerce; develop broad and balanced knowledge and understanding of key concepts, principles, and theories related to commerce; and equip students with appropriate skills of analysis to tackle issues and problems in the field of commerce.
- The focused curriculum provides students with the knowledge and skill base that would enable them to undertake further studies in commerce and related areas or in multidisciplinary areas that involve basic concept of commerce and help develop a range of generic skills that are relevant to wage employment, self-employment and entrepreneurship.
- Completing three years for Bachelors in Commerce (B.Com) program, would develop in students the ability to apply the knowledge and skills they have acquired to the solution of specific theoretical and applied problems in commerce

**Programme Specific Outcome**

- Students will gain thorough systematic and subject skills within various disciplines of Commerce vis-a-vis Accounting, Law, Economics, Finance, Auditing, Marketing, HRM, Banking, Insurance.
- Students will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help them to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- Students will learn relevant career skills like effective communication, decision making, problem solving, applying both quantitative and qualitative knowledge to their future careers in commerce.
- Students will be able to prove proficiency with the ability to engage in Professional exams like CA, CS, CMA, CPA, MBA, B.ed etc as well as in competitive exams like Banking, Insurance
- Students will be able to do higher education and research in the field of commerce, finance, HRM, Marketing etc.

**Course Outcome**

**B.Com I**

**Accounting**

- To enable the students to learn principles and concepts of Accountancy.
- Students are enabled with the Knowledge in the practical applications of accounting.

**Business Law**

- To enable the students to be well versed in basic provisions regarding legal frame work governing the business world.

- To equip the students with the basic concepts, terms & provisions of Mercantile and Business Laws.
- To develop an awareness among the students regarding these laws affecting trade business, and commerce

### **Business Economics**

- To provide students knowledge of Micro Economic concepts and inculcate an analytical approach to the subject matter.
- To arouse the students interest by showing the relevance and use of various economic theories.
- To apply economic reasoning to solve business problems.

### **Business Communication**

- To develop oral and written communication skills of the students so that their employability enhances.
- To develop overall linguistic competence and communicative skills of students
- To develop awareness regarding new trends in business communication, various media of communication and communication devices

### **Money, Banking, and Foreign Exchange**

- To familiarise the students with the fundamentals of banking and thorough knowledge of banking operations.
- To build up the capability of students for knowing banking concepts and operations.
- To make the students learn issues relating to foreign exchange

### **Business Organisation and Management**

- To make the students understand the concept & functions and importance of management and its application.
- To make the students understand principles, functions and different management theories.
- To enlighten with nature and scope of business organisation

## **B.Com II**

### **Cost Accounting**

- To help students understand Basic Cost concepts, Elements of cost and cost sheet.
- To provide knowledge about difference between financial accounting and cost accounting.
- To enhance student's capability to apply theoretical knowledge in practical situation related to Contact & Job Costing, Standard Costing and Operating Costing

### **Business Statistics**

- To provide practical exposure on calculation of measures of average and dispersion
- To provide practical exposure on calculation of measures of correlation and regression
- To introduce the students about the concept of Index number
- To provide practical exposure on calculation of trend analysis

### **Auditing**

- To enable the students to be well versed in the fundamental concepts, types and methods of Auditing
- To be well versed in Accounting and Auditing standards
- Comprehend the knowledge about appointment of auditor, their rights and duties.

### **Company Law**

- To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act of 2013.
- To apprise the students of new concepts involving in company law regime.

#### **Business Environment**

- To make the students aware about the Business and Business Environment, the changes therein and its impact

#### **Business Finance**

- To enable the students get inputs on Financial Markets and its various segments.
- To give the students and understanding of the operations and developments in financial markets in India

### **B.Com III**

#### **Income Tax**

- To enable the students to be well versed in the fundamental concepts and different aspects of tax.
- Students can understand Income Tax system properly, and can get the knowledge of different tax provisions.
- To give knowledge about preparation of Audit report, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

#### **Corporate Accounting**

- To enlighten the students on the accounting procedures followed by the Companies.
- To make aware the students about the valuation of shares.
- To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company

#### **Marketing Management**

- To enable the students gain the practical knowledge and the tactics in the marketing.
- To study and critically analyze the basic concepts and trends in Marketing.
- To be aware of the recent changes in the field of marketing

#### **Human Resource Management**

- To aiming to enable the students in Human Resources Management
- To introduce the students about placement and training
- To facilitate the knowledge about performance appraisal and different methods
- To provide an idea about different compensation policies

#### **Insurance and Risk Management**

- To make the students understand the concept & functions and importance of Insurance and Risk management and its application.
- To make the students understand principles, functions and different Insurances- Life, Fire and Marine.
- To enlighten with nature and scope of present Insurance law in India
- To comprehend Insurance salesmanship , Insurance risk management

