

## **DEPARTMENT OF COMMERCE (B.COM) COMPUTER APPLICATION**

B.COM (CA) aims at providing holistic value-based knowledge and guidance that student need to become worthy accounting and management professional. The programme offers a blend of management, commerce and computer application. This programme aims at inculcating essential skills as demanded by global software industry through an interactive learning process.

### **PROGRAM OUTCOME OF B.COM(CA)**

- After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.
- Capability of the students to make decisions at personal & professional level will increase after completion of this course.
- Students can independently start up their own Business.
- Students can get thorough knowledge of finance and commerce.
- The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

### **Program Specific Outcome**

- The students can get the knowledge, skills and attitudes during the end of the B.Com degree course.
- By goodness of the preparation they can turn into a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.,
- Students will prove themselves in different professional exams like C.A. C S, CMA, UPSC etc
- The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.

- Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.
- Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.
- Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Students will be able to do their higher education and can make research in the field of finance and commerce.

### **COURSE OUTCOME OF DEPARTMENT OF B.COM (CA)**

This B.COM(CA) course is three years graduation course which consist of 6 semesters in three years which provides basic understanding about commerce and computer application the specialization subject is accounting, banking, insurance, computer language, software, and software application in commerce.

#### **Semester-I**

- Financial accounting –I
- Business organisation and management
- Fundamentals of Information technology

#### **Semester-II**

- Financial accounting –II
- Business law
- Programming with c and c++

#### **Semester-III**

- Business statistics –I
- Advanced accounting
- Relational data base management system

#### **Semester-IV**

- Business statistics –II
- Income tax
- Web technology

#### **Semester -V**

- Business economics
- Computerized account

- E-Commerce
- Cost accounting

### Semester-VI

- Cost control and management accounting
- Theory and practice of GST
- Research methodology and project work
- Multi media

### Course Outcomes

<b>COURSE OUT COME B.COM</b>	
<b>SEM-I FINANCIAL ACCOUNTING – I</b>	
CO1	To enable the students to learn principles and concepts of Accountancy.
CO2	Students are enabled with the Knowledge in the practical applications of accounting
CO3	To enable the students to learn the basic concepts of Partnership Accounting, and allied aspects of accounting.
CO4	The student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.
CO5	To find out the technical expertise in maintaining the books of accounts.
<b>BUSINESS ORGANISATION AND MANAGEMENT</b>	
CO1	To make familiar the students with the emerging changes in the modern office environment and to develop organizational skills.
CO2	To build up the conceptual, analytical, technical and managerial skills of students for efficient office organization and records management
CO3	Technical skills among the students for designing and developing effective means to manage records , consistency and efficiency of work flow in the administrative section of an organization will be developed.
CO4	To develop employability skills among the students.

CO5	To understand the concept & functions and importance of management and its application.
<b>FUNDAMENTALS OF INFORMATION TECHNOLOGY</b>	
CO1	The main object is to introduce IT in a simple language to all undergraduate students regardless of their specialization
CO2	It will help them to pursue specialization programs leading to technical and professional careers and certification in the IT industry
CO3	Understand basic concept and terminology of information technology
CO4	Have a basic understanding of personal computer and their operations
CO5	Familiarize the types of general insurance in India
<b>SEM-II</b>	
<b>FINANCIAL ACCOUNTING –II</b>	
OC1	This course builds on introductory financial accounting.
OC2	The course is essential for all individuals exposed to financial information in the workplace including accountants, auditors, financial analysts, managers, bankers and oversight bodies
OC3	Involved in the preparation or use of company financial statements.
OC4	Evaluate different types of performance measurement systems in accounting and commonly used financial control systems
OC5	Helps to take financial decisions in real-world settings
<b>BUSINESS LAW AND COMPANY LAW</b>	
CO1	To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act of 2013.
CO2	To apprise students of new concepts involving company law regimes.
CO3	To acquaint students with the duties and responsibilities of Key Managerial Personnel
CO4	The student will be well-versed in basic provisions regarding the legal framework governing the business world.
CO5	To know students with the basic concepts, terms & provisions of Mercantile and Business Laws.

CO6	To develop the awareness among the students regarding these laws affecting trade business, and commerce.
<b>PROGRAMMING WITH C AND C++</b>	
CO1	Develop a C program . control the sequence od the program and give logical outputs
CO2	Implement strings in your c program
CO3	Store different data types in the same memory specific and measurable statements that define the knowledge skills and attitudes learns will demonstrate by this course
CO4	Makes technology –oriented with the knowledge ability to develop creative solution and better understanding the effects of future develops computer systems and technology on people and society as whole

<b>SEM III</b>	
<b>BUSINESS STATISTICS-I</b>	
CO1	To use and understand useful functions in business as well as the concept of EMI.
CO2	To understand the different concept of population and sample and to make students familiar with Calculation of various types of averages and variation.
CO3	To understand the students to solve LPP to maximize the profit and to minimize the cost.
CO4	To use regression analysis to estimate the relationship between two variables and to use frequency distribution to make decision.
CO5	To understand the techniques and concept of different types of indexnumbers
CO6	To learn the applications of matrices in business.
CO7	To understand the students to solve LPP to maximize the profit and to minimize the cost
CO8	To use regression analysis to estimate the relationship between two variables and to use frequency distribution to make decision.

CO9	To understand the techniques and concept of different types of index numbers.
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**ADVANCED ACCOUNTING**

CO1	To provide the knowledge of various accounting concepts
CO2	To impart the knowledge about accounting methods, procedures and techniques.
CO3	To acquaint students with practical approach to accounts writing by using software package and by learning various accounts.

**RELATIONAL DATABASE MANAGEMENT SYSTEM**

CO1	Helps a design database .arranges database using relational algebra.
CO2	Organize database SQL. Discusses the relative merits of the relational environment
CO3	Incorporate functions in queries
CO4	Add filtering to queries
CO5	Join tables
CO6	Perform subqueries

**SEM-IV**

**BUSINESS STATISTICS -II**

OC1	To use and understand useful functions in business as well as the concept of EMI.
OC2	To understand the different concept of population and sample and to make students familiar with Calculation of various types of averages and variation.
OC3	To understand the students to solve LPP to maximize the profit and to minimize the cost.
OC4	To use regression analysis to estimate the relationship between two variables and to use frequency distribution to make decision.

OC5	To understand the techniques and concept of different types of index numbers.
OC6	To learn the applications of matrices in business.
<b>INCOME TAX</b>	
CO1	To understand the basic concepts and to acquire knowledge about computation of income tax submission of income tax return advance tax, and tax deducted at source tax collection authorities under the collection authorities under the income tax act 1961
CO2	Students realized financial reporting and corporate governance.
CO3	It helps to navigate the complexities of business taxes such as self-employment taxes deduction and business expenses Students will be versed in the fundamental concepts of Auditing and different aspects of tax.
CO4	Students can understand Income Tax system properly, and can get the knowledge of different tax provisions.
CO5	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.
<b>WEB TECHNOLOGY</b>	
CO1	To learn the skill how to use VBScript, transform Web pages from static text and images into functional, interactive, and dynamic e-commerce tools.
CO2	To embed VBScript code in an HTML document.
CO3	To use VBScript operators; write code that makes decisions based on existing conditions, using control structures and loops.
CO4	To enable students with a communication of Web page visitor using Message and Input boxes.
CO5	To use the DOM to control the layout of HTML pages, add effects, and get information from users.

<b>SEM V</b>	
<b>BUSINESS ECONOMICS</b>	
CO1	To provide students' knowledge of Micro Economic concepts and inculcate an analytical approach to the subject matter.
CO2	To arouse the students interest by showing the relevance and use of various economic theories.
CO3	To apply economic reasoning to solve business problems. To familiarize the students with the basic concept of Macro Economics and its application.
CO4	To aware students about Gross National Product (GNP), Net National Product (NNP), Income at Factor cost or National Income at Factor Prices
CO5	To Study the relationship among broad aggregates.
CO6	To apply economic reasoning to solve the problems of the economy To understand the concept & functions and importance of management and its application
CO7	To understand the concept & functions and importance of management and its application.
<b>COMPUTERIZED ACCOUNTING</b>	
CO1	Enables students to maintain accounting records
CO2	Develop financial reports and make effective use of financial information for analysis and decision making
CO3	Computerized accounting is beneficial use of current technological advances
<b>COST ACCOUNTING</b>	
CO1	Digital Marketing Strategy - Exploring Digital Marketing - Starting with the Website - Foundations of Analytics -
CO2	- Search Engine Optimization - Search and Display Marketing - Social Media Marketing - Video Marketing
CO3	Advantages & Limitations of Digital Marketing.
CO4	Online marketing tools and setup – E-Marketing: Segmentation, personalization and mobile marketing
CO5	Content marketing: Blogs for content marketing - Content marketing for staying relevant - Newsletters for content marketing.



<b>SEM VI</b>	
<b>E-COMMERCE</b>	
OC1	To analyse the impact of e-commerce on business models and strategy
OC2	Helps to identify the benefits of selling online
OC3	Know how to optimise and stay safe when selling online
OC4	To understand the risk around cyber security when trading and doing business online.
OC5	Helps to understand how to protect your online business, keeping your accounts secure and being aware of cybercrime.
<b>COST ACCOUNTING AND MANAGEMENT ACCOUNTING</b>	
CO1	It helps to determine product costs formulate budget and standards for planning and control
CO2	Understand the role of responsibility accounting and performance measurement and explain contemporary thinking in management accounting
CO3	Helps to identify the business drivers behind those costs
CO4	To calculate and record product cost using job order, process and activity-based costing methodologies.
<b>THEORY AND PRATICE OF GST</b>	
CO1	The course has been designed to make students the new indirect tax.
CO2	It helps them to understand the pratical implication of GST rules
CO3	To understand the development and different sub -srtructures under GST
CO4	It helps to understand the taxation system and curb tax evasion in india the country.
CO5	By this student will get a better picture on the GST and rules in india

<b>RESEARCH METHODOLOGY AND PROJECT WORK</b>	
CO1	It helps to understanding the nature of problem to be studied and identifying the related area of knowledge.
CO2	Collecting data in an organised and controlled manner so as arrived at valid decisions.
CO3	student will be will able to take up and implement a research project /study.
CO4	the course will also enable them to collect the data. Edit it properly and analyse it accordingly.
CO5	Thus, it will facilitate students' property in higher education
<b>MULTIMEDIA SYSTEM</b>	
CO1	The main object of to introduce various aspects of multimedia components like images, audio, and computer graphics
CO2	It helps to enable students to become critical thinkers and creative producers of multiple modes od media
CO3	Including communication, film/video, graphic design, journalism and sports communication.
CO4	Partial Differential Equation