



HOLY CROSS WOMEN'S COLLEGE

(Affiliated to Sant Gahira Guru Vishwavidyalaya Sarguja)
Ambikapur - 497001, Distt. - Surguja (Chhattisgarh)

College Code - 3431

Bachelor of Commerce

S. N.	B. COM. I	Program Outcome	Course Outcome
1.	Financial Accounting	To impart basic accounting knowledge as applicable to business.	In this subject, the students learn in detail about the concept of financial concept, to how to prepare Ledger, Journal, Final Account. They also learn about hire purchasing and installment system. They also learn about partnership account. They learn to calculate the valuation of goodwill. They learn to calculate Liquiditator's final statement of account.
2.	Business Communication	This course is to develop effective business communication skills among the students	In this subject, students are helped to learn business communication- definitions, concept and significance of communication. Corporate communication- formal and informal communication and practices in business communication. Writing skills of planning business messages, sales letter and office memorandum. Report writing- introduction to a proposal and oral presentation. Non-verbal aspects of communication.
3.	Business Mathematics	This course is to enable the students to have such minimum knowledge of mathematics as is applicable to business and economic situations.	In this subject, students learn in detail- calculus (Problems and theorems involving trigonometrically ratios are not to be done), differentiation and maxima and minima cases of one variable involving second or higher order derivatives; logarithm's. Definition, types and algebra of a matrix, linear programming- formulation of LPP and its methods, compound interest and annuities, averages, percentages, commission brokerage, profit and loss.
4.	Business Regulatory Frame Work	This course is to provide a brief idea about the framework of Indian business laws	In this subject, students learn more about laws. Law of contract (1872) and its nature, classification and offer & acceptance. Special contracts- indemnity, guarantee, bailment, pledge and agency. Sale of goods act 1930, negotiable instrument Act 1881, the consumer protection act 1986 and its right to information act 2005.
5.	Business Environment	This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of	In this particular subject students, study about Indian business Environment and its concept, components and importance. Problems of growth-unemployment, poverty, regional imbalances, social injustice, inflation and parallel economy. Role of government, monetary and fiscal policy, industrial policy and licensing. Review of precious plans, the current five-year Plan, major policy and international Environment.

		liberalization and globalization	
6.	Business Economics	This course is meant to acquaint the students with the principles of business.	In this subject, students learn more about business economics. Introduction and basic problems of an economics. Production function- law of variable proportions, Iso-quants, returns to scale and internal and external economies. Theory of costs- perfect competition and monopoly. Market structures- monopolistic competition and Oligopoly. Factor pricing-I and Factor pricing-II.
7.	Environmental Studies	This course aims at acquainting the students with the emerging issues in business at the national and international level.	Here the students learn about the Indian Business environment- Concept, components, Economic trends, Problems of growth, Role; of government, such as Industrial policy, privatization, devaluation, Review of preplans, the current five-year plan, international environment such as foreign trade, WTO, IMF, FDI, Counter Trade.
S. N.	B. COM. II	program Specific Outcome	Course Outcome
1.	Corporate Accounting	This Course enables the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.	This course enabled student to aware about the accounting system of Companies. In this subject, students learn how the Share & Debentures are issued and valuate. They learn about the valuation of goodwill, amalgamation, internal and external reconstruction of company as per accounting standard, Final account and Liquidation of Company according to the provision of Companies Act, 2013.
2.	Company Law	The aim of this course is provided basic knowledge of the provisions of Companies Act 1956 and the new Act 2013.	The objective of this course to provide basic knowledge about the provision of Companies Act, 2013 including concern case law. This course intends to provide the basic knowledge regarding nature, scope, types, share capital, borrowing power and incorporation of the company. The students also learn about the article of association, memorandum of association, prospects, provisions and procedure regarding to different types of meetings and remuneration, power and duties of directors of company.
3.	Cost Accounting	The Course exposes the students to the basic concepts and the tools used in cost accounting.	Bring awareness about the nature and benefit of cost account, types of cost. In Cost Accounting the students learn about the cost of materials of wage payment. How to take a control the cost how to reconcile Cost accounting with the financial accounting. How much to sell in order to make maximum profit. They know what is break-even Point, and also the control the cost. They learn to calculate per hour cost, total cost, cost per unit how to make the quotation and tender, they can become efficient contractor.

4.	Principle of Business Management	This course familiarizes with the basics of principles of management.	This course is designed to for student perusing a career in business with emphasis on business management. This course covers the concept, nature, functions, role and varied principles and approaches of business management. This course helps the students to get aware towards concept, process and techniques of planning, organization, staffing, direction, motivation, communication skill, leadership, decision making, co-ordination, control so that they can successfully manage the organization.
5.	Business Statistics	This enables the students to gain knowledge of statistical techniques as are applicable to business.	It helps the student to understand deviation, quartile deviation. They are able to solve sequence, Karl Pearson Theory, Co- efficient etc.
6.	Fundamental of Entrepreneurship	It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.	Here the students get knowledge about the introduction of entrepreneur, promotion of ventures, opportunity analysis, entrepreneurial Behavior, innovation, Entrepreneurial development programs, EDP Role of Entrepreneur.
S. N.	B. COM. III	Program Specific Outcome	Course Outcome
1.	Income Tax	It enables the students to know the basics of Income tax Act, and its implication.	Students obtain knowledge about basic concept income; learn to calculate heads of income such as income from house property, and salary income. Compute and solve the Tax liability and know how to deduct from gross total income. They know the practical knowledge of aggregation of income, Computation of total income and tax liability of Individual and H.U.F and Firm, tax Management tax evasion. Tax administration authorities, appeals.
2.	Auditing	This Course aims at imparting knowledge about the principles and methods of auditing and their application	Through this subject the students learn how to exhibit true and fair view of financial statement. They also learn to detect and prevention of errors and easily get the advice from the experts. They learn about internal and external audit, they know about vouching of Assets and liabilities they learn in detail about doing audit of Company educational Institution, and Insurance Company., Banking Companies, Company audit. Cost audit, Tax audit, management audit,
3.	Management Accounting		Here in this subject learn about management account, it features, type, how it is different from financial and Cost Account, benefits of management Account. Here we also learn about the different Ratio, turnover funds Flow and Cash

			Flow and its utility. They also learn to take decision in Business management. They know to prepare Budget. They also learn about, profit volume Ratio, various type of costing and also, they know about the differential costing such as material labor and overhead.
4.	Indirect Tax	It enables the students to know the basics of Income tax Act, and its implication	In this the students learn to about Central Excise, nature, scope, of Central Exercise. They also learn Central Excise Act, general procedure of central excise. They are able to study in detail about State Excise during calculation of Tax. They become aware o f Role of Customs in international trade; They learn what the various goods which can be export are and which is are the goods prohibited from export. They also solve the question on Central Sales tax, Computation calculation of Tax, penalties and .They gain knowledge about computation and Collection of Tax Central Sales Tax Act 1956.They also come to know about the registration of dealers its procedure, thereby Rate of tax along with these they also learn State Commercial Tax (Chhattisgarh)
5.	Principle of Marketing	The object of this subject is help students to understand the concept of marketing and its implication	Students understand the scope, importance and optimum promotion mix, advertisement and selling as a career, function of marketing. Consumer behavior and market segmentation. Concept of product, industrial goods product planning and development packaging role trademark and brand name etc. Price, factors, etc. they learn and see and distribution channel, concept and role.
6.	International Marketing	This course aims at acquainting students with operational of marketing in international environment.	It enables the students to know about international marketing its nature, scope, domestic market Vs international marketing. Identifying and selecting Foreign Market product designing, standardization Vs adaptation, pricing, factors influencing international prices. Promotion of product service abroad, advertising personal selling; Trade and exhibition, international distribution and its channels Export policy and Export policy Export pricing, finance, documentation procedures Export assistance and incentives.

I – English Foundation Course: -

Course Outcome-

1. The learner will be able to help the students in their intellectual development and it helps the students to understand the usage of grammar and vocabulary in speech and writing.
2. The learner will be able to inculcate the writing skills of their own which will help them to write academic papers essays and summaries and business letters and applications.

3. The learner will be able to speak and write well and they'll be able to narrate their experiences and daily routine.
4. The learner will be able to read and interpret the poems, prose, essay, short stories etc.

Hindi F.C. (Course Outcome)-

Course Outcome-

- The learner will be able to explain competency in literary forms and learn literary works on the basis of the foundation laid by the scholars.
- The learner will be to read, write and develop the communication skills in Hindi within themselves.
- The learner will be able to grow in skill of writing official letters in functional Hindi.
- The learner will be able to identify the dialects of Hindi language family.

ENVIRONMENTAL STUDIES & HUMAN RIGHTS

Course Outcome –The learner will be able –

- To explain the knowledge about the base covering all attributes of the environment and enable them to attain scientific/technological capabilities to find answers to the fundamental questions before the society with regards to human action and environmental effects with due diligence.
- To apply the knowledge and proficiency to find solutions relating to environmental concerns of varied dimensions of present times.
- To improve the employability of the graduates including the enhancement of self-employment potential and entrepreneurial aptitude, and fill the technical resource gap especially in the Indian context.
- To appreciate the requirement of framing environmental policy guidelines.
- To motivate students to appreciate that they are an integral stakeholder in the environmental management of India irrespective of their future jobs or working.

Computer Application-

B.com. I Paper I- (Computer Application)

Course outcomes-

- The learner will be able to describe computer application software as well as its use in accounting, how commerce software, works, office automation development and advancement backbone.

B.Com. I – Paper Second (PC Software and Multimedia)

Course Outcomes:

- The learner will be able to describe the basic knowledge of PC software like MS-Word, MS-Excel, MS-Power point, MS- Access and basic information about Animation and Graphics.

B.com. II - paper II (Computer Application)

Course outcome -

- The learner will be able to explain the computer application software as well as its use in accounting, how e-commerce software works, office automation development and advancement backbone.

B.Com. II – Paper Second (Relational Database Management System)**Course outcome-**

- The learner will be to explain about Database Management System, RDBMS, and SQL.
- The learner will be to describe about the major DBMS components and their function
- The learner will be to talk about the competence of database management

B.Com. III – Paper – I (Programming in Visual Basics)**Course outcome-**

- The learner will be able to explain the concepts of visual programming.
- The learner will be able to introduce GUI programming using Microsoft Visual Basic.
- The learner will be able to demonstrate the programs and simple application.
- The learner will be able to create a software package using VB.

B.Com. III – Paper – II (System Analysis & Design, Mis)**Course outcome- -**

- The learner will be able to inculcate the computer-based information system MIS support for the functions of management.
- The learner will be able to explain the role and importance of information systems in an organization and at the various levels of decision making.
- The learner will be able to explain the elements, functional relationships between the hardware, software and other elements comprising the information system.
- The learner will be able to describe about information system concepts and features.