

## Department of Commerce

B.Com. (Regular)

PO/PSO/CO

### Course Outcome

#### B.Com II (Semester III)

| <u>Subject Name</u>                              | <u>Course Outcome</u>  |
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| <u>Corporate Accounting Paper – I</u>            | Students will be able to -<br>1. Demonstrate accounting for issue of bonus shares, rights shares and sweat equity.<br>2. Demonstrate accounting for issue of debentures and redemption of debentures.<br>3. Explain the accounting of profit/loss prior to and after incorporation.<br>4. Practice the fundamental accounting process on Tally ERP |
| <u>Fundamentals of Entrepreneurship- Paper-I</u> | 1. To impart theoretical knowledge of Entrepreneurship<br>2. To develop Entrepreneurship qualities and skills<br>3. To acquaint students with Steps involved in the formation of Small Enterprises<br>4. To enlighten students with Recent Trends and Concepts in Entrepreneurship   |
| <u>Money and Financial System Paper I</u>        | 1. Students explain the concept of money, its new incarnations and flow in to the economy<br>2. Students understood the financial system and its operation<br>3. Students understand the nature of banking business and practices<br>4. To make the students aware about money supply and its impact on the economy                                |
| <u>Macro Economics Paper I</u>                   | 1. The macro variables and nature and scope of macroeconomics.<br>2. The relevance of national income concepts and their applications.<br>3. Process of value of money determination.<br>4. Theory of output and employment generation.  |

#### B.Com II (Semester IV)

| <u>Subject Name</u>                    | <u>Course Outcome</u>  |
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| <u>Corporate Accounting Paper – II</u> | Students will be able to -<br>1. Demonstrate accounting for redemption of Preference Shares.<br>2. Compute the value of shares as per distinct methods and |



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|  | <p>differentiate between them.</p> <p>3. Simulate practice of preparing financial statements as per the provisions of Indian Companies Act, 2013.</p> <p>4. Practice the store accounting through Tally ERP</p>   |
| <b><u>Fundamentals of Entrepreneurship- Paper-II</u></b> | <p>1. To acquaint students with family business in India</p> <p>2. To impart conceptual knowledge of Service and Agro Entrepreneurship</p> <p>3. To aware students about Business Plan and Project Report</p> <p>4. To inspire the students through successful stories of Entrepreneurs</p>                       |
| <b><u>Money and Financial System Paper II</u></b>        | <p>1. Students understand the changing nature of financial system</p> <p>2. Students equipped explain and make use of the E-Banking services</p> <p>3. Students enable to analyze the stance of RBI's monetary policy</p> <p>4. To make the students aware about different types of banks and their functions</p> |
| <b><u>Macro Economics Paper II</u></b>                   | <p>1. Theories of trade cycle in connection with business.</p> <p>2. Theory of Public finance relating to economy, business and citizens.</p> <p>3. The trade and business practices through international trade theories.</p> <p>4. The determination of rate of exchange.</p>                                   |

