

(PO)

4 Years Bachelor of Commerce B.Com. (Hons.) under CBCS

Programme Outcomes (Major Courses)

S.No	UG Semester	Course	POS
1.	I	MJC-1 Financial Accounting	1. Theoretical framework 2. Accounting for Depreciation, Inventory Valuation & Business Entities 3. Accounting for Hire Purchase, Installment and Royalty 4. Accounting for Inland Branches/Departments. 5. Accounting for Dissolution of Partnership Firm and Insolvency.
2.	II	MJC-2 ACCOUNTING & FINANCE	1. Business. 2. Promotion of Business. 3. Plant Location. 4. Principles and Functions of Management. 5. Business Combination.
3.	III	MJC-3 MJC-3 BUSINESS LAW	1. Contract Act, 1872. 2. Sales of Goods Act, 1930 3. Negotiable Instrument Act, 1881 4. Limited Liability Partnership (LLP) Act, 2008 5. Indian Companies Act, 2013
4	III	MJC-4 BUSINESS MATHEMATICS & STATISTICS	1. Mathematics for Finance 2. Progression 3. Statistics 4. Correlation 5. Time Series
5.	IV	MJC-5 BUSINESS FINANCE	1. Introduction 2. Planning for Funds 3. Capitalization 4. Pattern of Capital Requirements 5. Raising of Funds
6	IV	MJC-6 INCOME TAX LAW AND ACCOUNTING	1. Basic Concept 2. a) Exempted income under section 10; b) Computation of income under different heads: i) Salaries. ii) Income from house property. 3. Computation of income from different heads; a) Profits and gains of business or profession, b) Capital gains, c) Income from other sources. 4. Total income and tax computation 5. Tax liability of individual and Partnership Firms
7.	IV	MJC-7 INVESTMENT MANAGEMENT	1. Investment 2. Investment Alternatives 3. Risks and Returns

			4. Investment Valuation 5. Investment Analysis
8.	V	MJC-8 CORPORATE ACCOUNTING	1. Accounting for share capital and Debentures Issue, Forfeiture and reissue of forfeited shares, Redemption of Preference Shares and Debentures 2. Final Account: Preparation of Profit and Loss Account and Balance Sheet of corporate entities. Liquidation of Company (voluntary Liquidation only) Accounts of Insurance Companies. 3. Valuation of goodwill valuation of shares: Concepts and Calculation-simple problem only. Banking Companies: Final Accounts. 4. a) Amalgamation and Internal Reconstruction of Companies, Concepts and Accounting treatment as per Accounting Standard : 14 (ICAI) (Excluding inter company holdings) Internal Reconstruction : Concept and Accounting treatment excluding scheme of reconstruction. 5. Accounts of Holding and Subsidiary Companies, preparation of Consolidated balance sheet with one subsidiary Company. Introduction to IFRS.
9.	V	MJC-9 COST ACCOUNTING	1. Introduction 2. Elements of cost 3. Overhead. 4. Methods of costing 5. Methods of Process costing
10.	VI	MJC-10 BUSINESS ECONOMICS	1 Nature and Scope of Managerial Economics. 2. Theory of Consumer behavior 3. Production and Cost Analysis. 4. Pricing Methods and Strategies 5. Market Forms
11.	VI	MJC-11 MANAGEMENT ACCOUNTING	1. Management Accounting 2. Fund Flow Analysis. 3. Marginal Costing. 4. Pricing Methods and Strategies 5. Budget and Budgetary Control
12.	VI	MJC-12 GOODS AND SERVICE TAX	1. Introduction. 2. GST Structure. 3. Levy and collection of GST 4. Valuation for GST 5. Input Tax Credit
13.	VII	MJC-13 AUDIT AND CORPORATE GOVERNANCE	1. Introduction of Auditing 2 Audit of Companies. 3. Special Audit. 4. Corporate Governance 5. Business Ethics & Corporate Social Responsibility (CSR)
14.	VII	MJC-14 RESEARCH	1. Introduction to Business Research

		METHODOGY	<ul style="list-style-type: none"> 2. The Research problem and Design 3. Sampling Design and Measurement Techniques 4. Data Collection Tools and Data Processing 5. Business Research Report
15.	VII	MJC-15 COMPANY LAW	<ul style="list-style-type: none"> 1. Introduction to the Companies Act 1956 and 2013 2. Share Capital 3. Members, Shareholders and Board of Directors 4. Meetings and Resolutions 5. Winding up of a Company
16.	VIII	MJC-16 BUSINESS COMMUNICATION	<ul style="list-style-type: none"> 1. Introduction to Business Communication 2. Barriers to Communication 3. Channels of Communication. 4. Forms of Business Communication 5. Conduct of Meeting