



NAAC ACCREDITED "A" GRADE COLLEGE



B. Com (Hons.)

As such, B.Com (Hons.) Course being offered by the Department of Commerce is intended to enhance the overall knowledge & understanding of the students about the business world and the economy as a whole. This course has helped our students in developing their ability to understand the specific policies and strategies needed by business houses so as to adapt to various changes and innovations in the business environment. It has also helped them to adopt problem solving approaches towards business related challenges and issues. On account of this it is expected that our students will emerge as future business leaders due to their upgraded business skills and abilities.

B.Com. (Hons.): Semester-I

Paper BCH 1.2: FINANCIAL ACCOUNTING

Course Learning Outcomes

The subject of Financial Accounting includes such topics as preparation of financial statements, depreciation accounting, inventory management, hire purchase and branch accounting, partnership accounts including dissolution, computerised accounting etc. An exposure to these basic topics in financial accounting is expected to help our students in preparing accounts for different business entities or organisations when they join the actual business world and perform different types of accounting jobs. We have also provided hands on experience on Tally ERP 9 software to our students, which opens-up many opportunities in the job market.

Paper BCH 1.3: BUSINESS LAWS

Course Learning Outcomes

Business Law as a subject consists of four major Acts such as Indian Contract Act, 1872, Sale of Goods act, 1930, Limited Liability Partnership Act, 2008 and Information Technology Act, 2000. An exposure to all these topics in business law will help the students to develop the right attitude towards legal aspects of business as they can learn the basics of a valid contract, special types of contracts and identify their appropriate usage in varied business situations, legitimate rights and obligations under the Sale of Goods Act, skills required set up

entrepreneurial ventures as LLPs and understanding of the fundamentals of internet based activities under the IT Act.

Generic Elective

Paper BCH 1.4(b): BUSINESS ORGANISATION AND MANAGEMENT

Course Learning Outcomes

The subject of Business Organisation and Management consists of topics such as introduction to organisations and management, entrepreneurship business including it's formation and management aspects. An exposure to all these topics will enable our students to learn business skills and activities needed to compete in the business world, understand entrepreneurship from local to international perspectives, and evaluate the impact of legal, social, and economic environment on business.

B.Com. (Hons.): Semester-II

Paper BCH 2.2: CORPORATE ACCOUNTING

Course Learning Outcomes

Corporate Accounting as a subject comprises of such aspects as accounting for share capital and debentures, financial statements of a company, cash flow statement, amalgamation, reconstruction and liquidation of companies, and accounting of holding companies or parent companies, etc. This course helped helped students to develop an understanding of accounting for debentures, equity and preference share capital, preparing financial statements of a company as per new format provided in Companies Act, 2013, accounting for amalgamation, liquidation and preparation of consolidated balance sheet for holding company. It has helped students in developing the skills requireded in corporate accounting which, in turn, helped sharpen their job related skills and made them more competitive in the job market.

Paper BCH 2.3: CORPORATE LAWS

Corporate Laws comprises of topics such as introduction to companies, Articles of Association, Memorandum of Association, company processes, meetings, decisions and the framework of dividend distribution, role of auditors in a company, working of depositories and their functions in stock markets, etc. These different aspects of the subject have provided the students with better exposure to rules and regulations of corporate governance, importance of auditing, dematerialisation of securities, etc. and enabled them to comprehend various legal aspects while dealing with the company. It has improved their knowledge and understanding of topics related to investments in stock markets and role of depositories.

Generic Elective

Paper BCH 2.4(a): ENTREPRENEURSHIP