



**Sai College®**

**PROGRAMME & COURSE OUTCOMES**

**OF**

**BACHELORS OF COMMERCE**

**(B.Com)**

**SAI COLLEGE, SECTOR – 06, BHILAI**

**VISION**

The Department committed integrate facets commerce to educate and train innovative and competent human resource suitable industry, business and service sector to equip and encourage them to start their own ventures in urban or rural areas benefitting both the classes and masses.

**MISSION**

- Dedicated to secure and deliver knowledge through teaching, research and extension
- To seek continuous improvement in the quality of education to remain globally competitive.

**COURSE OBJECTIVES**

- 1) To develop a strong foundation for the students in the different areas of commerce
- 2) To develop the skills required for applying the concepts and techniques in the field of Commerce. To build a strong attitude in the minds of students to work efficiently and effectively.
- 3) To make the students of B.Com to develop entrepreneurship skills.
- 4) To make the students of B.Com to take the business decisions in an apt manner.
- 5) To develop the students to work efficiently in different business environment.

**DEPARTMENT OF COMMERCE****SYLLABUS****B.Com-Ist Year**

Paper	Name of Paper
Compulsory Paper	Environmental Studies
Three Compulsory Groups:-	

**SAI COLLEGE, SECTOR – 06, BHILAI**

<b>GROUP – I</b>	(I) Financial Accounting (II) Business Communication
<b>GROUP – II</b>	(I) Business Mathematics (II) Business Regulatory Framework
<b>GROUP - III</b>	(I) Business Environment (II) Business Economics

### Course Outcomes

#### B.Com- 1<sup>st</sup> Year

<u>GROUP</u>	<u>PAPER</u>	<u>NAME OF PAPER</u>	<u>OUTCOMES</u>
	Compulsory Paper	EVS	<b>CO 1:</b> To furnish awareness about environmental problems among people. <b>CO 2:</b> Impart basic knowledge about the environment and its allied problems. <b>CO 3:</b> Developing an attitude of concern for the environment. <b>CO 4:</b> Acquiring skills to help the concerned individuals in identifying and solving environmental problems. <b>CO 5:</b> To understand about the real situation in their surroundings to connect to the environment.
<b>GROUP I</b>	Paper I	Financial Accounting	<b>CO 1:</b> Students are easily able to learn the basic concepts of accountancy. <b>CO 2:</b> Develop the ability to use the fundamental accounting equation to analyze the effect of Business transactions on an organization's accounting records and financial statements. <b>CO 3:</b> Develop the ability to learn the procedure of banking and its transactions. <b>CO 4 :</b> Accounting related with cashbook and journalizing it according to the occurrence of transaction. <b>CO 5:</b> IQ capacity to solve a variety of business problems.
			<b>CO 1:</b> It aims to provide students with the skills and knowledge of

	Paper II	Business Communication	<p>communication in the business era.</p> <p><b>CO 2:</b> Effective interpersonal communication skills are basic tools for those employed in professional fields.</p> <p><b>CO 3:</b> Students will use the work place case study to develop knowledge  &amp; high level skills in business writting.</p> <p><b>CO 4:</b> Developing and delivering effective presentations .</p> <p><b>CO 5:</b> It aims to provide good time management and effective problem solving skills.</p>
<b>GROUP II</b>	Paper I	Business Mathematics	<p><b>CO 1:</b> Calculate Measures of Central Tendency for the given data.</p> <p><b>CO 2:</b> Obtain the solutions of Measures of Dispersion with simple problems.</p> <p><b>CO 3:</b> Understand the concept of Correlation in distribution.</p> <p><b>CO 4:</b> Study the concept of Regression and Properties of correlation and regression coefficients.</p> <p><b>CO 5:</b> Understand the concept of Matrixs and Determinants</p>
	Paper II	Business Reg Framework	<p><b>CO 1:</b> Students can get the knowledge in the formation of a contract and the essential elements for creating a contract its process of breaching and its remedies.</p> <p><b>CO 2:</b> They learn about process of indemnity,bailment, guarantee.</p> <p><b>CO 3:</b> The legal consequences of performing a contract are beneficial to the learners.</p> <p><b>CO 4:</b> Negotiable instruments like promissory note, cheque, bills of exchange.</p> <p><b>CO 5:</b> Students are awared about Consumer Protection Act.</p>
<b>GROUP III</b>	Paper I	Business Environment	<p><b>CO 1:</b> Understand the concept, significance and changing dimensions of Business Environment.</p> <p><b>CO 2:</b> Gain insights on role of economic systems, economic planning, government policies, public sector and</p>

			<p>development banks,</p> <p><b>CO 3:</b> Economic reforms, liberalization and its impact on business, Appreciate the importance and impact of changing laws and regulations on a business firm.</p> <p><b>CO 4:</b> Learn about emerging dimensions in socio-cultural environment and its relevance for a business Firm. Policy on research and development and new technological developments in Business Environment.</p> <p><b>CO 5:</b> Understand the importance of Multinational corporations, foreign collaborations and international institutions in business.</p>
	Paper II	Business Economics	<p><b>CO 1:</b> Employees marginal analysis for decision making.</p> <p><b>CO 2:</b> Analyze operations of markets under varying competitive conditions .</p> <p><b>CO 3:</b> Evaluate the Demand and Supply, elasticity of demand and Law of returns</p> <p><b>CO 4:</b> Students can apply the concept of opportunity cost and analyse the decision making concept.</p> <p><b>CO 5:</b> Analyze causes and consequences of unemployment, inflation and economic growth</p>

## **SYLLABUS**

### **B.Com-II<sup>nd</sup> Year**

<b>Paper</b>	<b>Name of Paper</b>
Three Compulsory Groups:-	
<b>GROUP – I</b>	(I) Corporate Accounting (II) Company Law

<b>GROUP – II</b>	(I) Cost Accounting (II) Principles Of Business Management
<b>GROUP - III</b>	(I) Business Statistics (II) Fundamentals Of Entrepreneurship

**Course Outcomes**

<b><u>GROUP</u></b>	<b>PAPER</b>	<b>NAME OF PAPER</b>	<b>OUTCOMES</b>
<b>GROUP I</b>	Paper I	Corporate Accounting	<p><b>CO-1.</b> They are able to decide investment in shares and debentures</p> <p><b>CO-2.</b> It determines the financial position of business.</p> <p><b>CO-3.</b> They will be able to acquire knowledge of earning good name in the market.</p> <p><b>CO-4.</b> To make the students familiar with corporate accounting procedures and amalgamation</p> <p><b>CO-5.</b> It lists out what the company owns and what the company owes.</p>
	Paper II	Company Law	<p><b>CO-1.</b> Different kind of corporate entities that are permitted to be set up .</p> <p><b>CO-2.</b> Company incorporation and rules and procedures for running a company .</p> <p><b>CO-3.</b> Manner of raising funds and roles and responsibilities of directors .</p> <p><b>CO-4.</b> Winding up of a company and its procedures .</p> <p><b>CO-5.</b> Oppression and mis management solution by company.</p>

<b>GROUP II</b>	Paper I	Cost Accounting	<p><b>CO-1.</b> The students are able to basic understand the costing principles and contract costing accounts.</p> <p><b>CO-2.</b> They learn to practice ethical values in business environment.</p> <p><b>CO-3.</b> They can make wise decisions in business activities.</p> <p><b>CO-4.</b> They enable to construct process costing &amp; job costing accountancy.</p> <p><b>CO-5.</b> They are able to analyse the level of production at which cost &amp; revenue are equal.</p>
	Paper II	Principle of Business Management	<p><b>CO-1.</b> This paper familiarizes the students with the basic concepts of management.</p> <p><b>CO-2.</b> Understanding of how to do proper planning for the smooth running of any corporation.</p> <p><b>CO-3.</b> It help to organize various things in business era.</p> <p><b>CO-4.</b> The students gain knowledge about the basic principles and functions of management.</p> <p><b>CO-5.</b> This paper also serves as a basis for students who prefer to emerge as successful managers.</p>
<b>GROUP III</b>	Paper I	Business Statistics	<p><b>CO-1.</b> To understand the central tendency and data construction using basic formulas</p> <p><b>CO-2.</b> To understand the different concept of population and sample (DISPERSSION)</p> <p><b>CO-3.</b> To make students familiar with CORRERELATION and range of two variables.</p> <p><b>CO-4.</b> To learn the time series.</p> <p><b>CO-5.</b> To understand the techniques and concept of different types of index</p>

			numbers and forecasting.
	Paper II	Fundamental of Entrepreneurship.	<p><b>CO-1.</b> The students are made aware of about concepts of entrepreneurship.</p> <p><b>CO-2.</b> Learn the various strategies and methods of mobilizing resources and to make use subsidies offered by the government &amp; internal, external environment</p> <p><b>CO-3.</b> Students are able to know about entrepreneur behaviour &amp; innovation.</p> <p><b>CO-4.</b> Women as an entrepreneur encourage and open up the scope to become an entrepreneur.</p> <p><b>CO-5.</b> They learned the opportunities and challenges in carry in a new business</p>

## **SYLLABUS**

### **B.Com-III<sup>rd</sup> Year**

<b>Paper</b>	<b>Name of Paper</b>
<b>Three Compulsory Groups:-</b>	



<b>GROUP – I</b>	(I) Income Tax (II) Auditing
<b>GROUP – II</b>	(I) Indirect tax with GST (II) Management Accounting
<b>GROUP - III</b>	(I) Financial Management (II) Financial Market Operations

### **Course Outcomes**

<u><b>GROUP</b></u>	<u><b>PAPER</b></u>	<u><b>NAME OF PAPER</b></u>	<u><b>OUTCOMES</b></u>
<b>GROUP I</b>	Paper I	Income Tax	<p><b>CO-1.</b> This subject inculcates the basic concepts of Income Tax. Students are able to understand the calculations and logics of calculating salary heads of any individuals.</p> <p><b>CO-2.</b> It helps to build an idea about income from Salaries and House property Income as a concept.</p> <p><b>CO-3.</b> It gives more idea about the income from business or profession.</p> <p><b>CO-4.</b> To develop an idea about capital gain among students.</p> <p><b>CO-5.</b> After the successful completion of this subject the students should have thorough knowledge with recent amendments in the Income Tax Act and its practices</p>
	Paper II	Auditing	<p><b>CO-1.</b> The students should know the concepts of auditing, types and methods of auditing.</p> <p><b>CO-2.</b> The Students acquired knowledge about vouching of cash &amp; credit transaction, verification of assets &amp; liabilities.</p>

			<p><b>CO-3.</b> From this subject, the students learned about preparation of different methods .</p> <p><b>CO-4.</b> Auditors' responsibility regarding depreciation &amp; reserves.</p> <p><b>CO-5.</b> Comprehend the knowledge about appointment of different types of auditor, their rights and duties. The Students gain the knowledge about audit in workmanship.</p>
<b>GROUP II</b>	Paper I	Indirect Tax with GST	<p><b>CO-1.</b> Know the tax system in India particularly GST .</p> <p><b>CO-2.</b> Know the process of Valuation, payment and filing of returns in GST .</p> <p><b>CO-3.</b> Knowledge about different VAT rate for liquors.</p> <p><b>CO-4.</b> The ability of evaluation of the tax impacts on the economic operations in the area of indirect taxation</p> <p><b>CO-5.</b> Become a GST Practicenor and consultant.</p>
	Paper II	Management Accounting.	<p><b>CO-1.</b> Students would explain the basic concept and functions of management accounting.</p> <p><b>CO-2.</b> Students learn the various elements of cash &amp; funds .</p> <p><b>CO-3.</b> To provide knowledge about the applying techniques of capital budget &amp; tallying the cost &amp; revenue</p> <p><b>CO-4.</b> Knowledge about fixed &amp; flexible budgeting</p> <p><b>CO-5.</b> It helps to understand the recording of both budgeted figures and actual cost in the production.</p>
<b>GROUP III (A)</b> (FINANCIAL AREA)	Paper I	Financial Management	<p><b>CO-1.</b> Understand both the theoretical and practical role of financial management in business concerns.</p> <p><b>CO-2.</b> Analyze the financial</p>

			<p>statements of individual corporations both in terms of their performance and capital requirements .</p> <p><b>CO-3.</b> Have a greater apprehension and understanding of the importance of risk within the context of financial decision making .</p> <p><b>CO-4.</b> Access financial information from a wide variety of sources and use this information to research and assess the business concerns.</p> <p><b>CO-5.</b> It helps in practicing in the dealings with financial decisions &amp; financial risks.</p>
	Paper II	Financial Market Operations.	<p><b>CO-1.</b> To assess the various securities traded in the Money Markets and Capital Markets.</p> <p><b>CO-2.</b> To understand the significant role of Stock Brokers.</p> <p><b>CO-3.</b> To understand the role of SEBI in protecting investors.</p> <p><b>CO-4.</b> After completion of the course the students have thorough knowledge on various practices like investments, capital market structure, listing, Credit rating etc.</p> <p><b>CO-5.</b> To understand contemporary managerial risk management oversight processes. To learn the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.</p>