

## **BACHELOR OF COMMERCE (B.Com.) :**

Duration : **Three Years.**

Eligibility : **Any 12<sup>th</sup> Passed student can take admission to B.Com. course.**

Medium of Instructions : **Hindi, Marathi & English.**

**The graduates will be able to:**

**PO1:** To build a strong foundation of knowledge in different areas of commerce.

**PO2:** To develop the skill of applying concepts & techniques used in commerce

**PO3:** To develop an attitude for working effectively and efficiently in business environment.

**PO4:** To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students

**PO5:** To expose students about entrepreneurship.

**PO6:** To enable a student to be capable of making decisions at personal and professional level.

### **FIRST YEAR (SEMESTER-I)**

Subjects
1. Compulsory English
2. Compulsory Language- Hindi/Marathi/Gujarati/Supplementary English (Any one)
3. Financial Accounting-I 4. Business Organization 5. Company Law 6. Business Economics-I

### **FIRST YEAR (SEMESTER-II)**

Subjects
1. Compulsory English
2. Compulsory Language- Hindi/Marathi/Gujarati/Supplementary English (Any one)
3. Statistics & Business Mathematics 4. Business Management 5. Secretarial Practice 6. Business Economics-II

### **SECOND YEAR (SEMESTER-III)**

Subjects
1. Compulsory English
2. Compulsory Language- Hindi/Marathi/Gujarati/Supplementary English (Any one)
3. Financial Accounting-II 4. Business Communication & Management 5. Business Law 6. Monetary Economics-I

### **SECOND YEAR (SEMESTER-IV)**

Subjects
1. Compulsory English
2. Compulsory Language- Hindi/Marathi/Gujarati/Supplementary English (Any one)
3. Financial Accounting-III 4. Skill Development 5. Income Tax 6. Monetary Economics-II

### **COMPULSORY COURSE ON ENVIRONMENTAL STUDIES :**

- Student will have to pass in the examination of this course in order to obtain degree certificate from the University. In case the student remains absent or fails to clear the course in the second year, he/she will have to clear the course in third year.
- The Course fee is Rs. 100/- as prescribed by the Rashtrasant Tukadoji Maharaj Nagpur University.

**THIRD YEAR (SEMESTER-V)**

Subjects
1. Financial Accounting-IV 2. Cost Accounting 3. Management Process 4. Indian Economics-I <b>Elective Group-I</b> 5. Marketing Management <b>Foundation Group-I</b> 6. Auditing

**THIRD YEAR (SEMESTER-VI)**

Subjects
1. Financial Accounting-V 2. Management Accounting 3. Advanced Statistics 4. Indian Economics-II <b>Elective Group-II</b> 5. Human Resource Management <b>Foundation Group-I</b> 6. Industrial Law

**Note :** Changes, if any, in the syllabus will be subject to those made by Rashtrosant Tukadoji Maharaj Nagpur University.

<b>Course Outcomes of Bachelor Of Commerce (B.Com.)</b>	
<b>Programme Outcomes: PO</b>	
<b>PO1</b>	To build a strong foundation of knowledge in different areas of commerce.
<b>PO2</b>	To develop the skill of applying concepts & techniques used in commerce
<b>PO3</b>	To develop an attitude for working effectively and efficiently in business environment.
<b>PO4</b>	To integrate knowledge , skill and attitude that will sustain an environment of learning and creativity among the students
<b>PO5</b>	To expose students about entrepreneurship.
<b>PO6</b>	To enable a student to be capable of making decisions at personal and professional level.
<b>SEMESTER - 1</b>	
<b>Paper-1</b>	<b>Financial Accounting-I:</b>
<b>CO1</b>	To build a strong foundation of knowledge in different areas of accounting
<b>CO2</b>	To develop the skill of applying concepts and techniques used in accounting
<b>CO3</b>	To develop an attitude for working effectively and efficiently in business environment
<b>CO4</b>	To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students

<b>Paper-2</b>	<b>Business Organization:</b>
<b>CO1</b>	To expose students towards Social Responsibility of Business towards different groups.
<b>CO2</b>	To understand the concept of Company, Classification, advantage its role in economy.
<b>CO3</b>	To understand the concept of business organization
<b>CO4</b>	To know Recent Trends in Business Organization
<b>Paper-3</b>	<b>Company Law:</b>
<b>CO1</b>	To make aware the students with basic concept of company law
<b>CO2</b>	Students will be familiar with the applicability of various laws
<b>CO3</b>	To understand the working of share capital and DEMAT of securities
<b>CO4</b>	To know the overall functioning of management of a company
<b>Paper-4</b>	<b>Business Economics</b>
<b>CO1</b>	To know the Role and social responsibility of business & business Economist.
<b>CO2</b>	To understand the concept of Theory of Consumption
<b>CO3</b>	To apply the Theory of Production

<b>CO4</b>	To now the concept of Theory of Cost and Revenue
<b>SEMESTER - 2</b>	
<b>Paper-1</b>	<b>Statistics and Business Mathematics:</b>
<b>CO1</b>	To make aware the students about the different types of series
<b>CO2</b>	To aware the students about tabulation, classification of data
<b>CO3</b>	Students will be made aware about the dispersion and skewness series
<b>CO4</b>	Students will be equipped with calculation of ratios , percentages , simple and compound interest
<b>Paper-2</b>	<b>Business Management:</b>
<b>CO1</b>	To apply conceptual business foundations fundamentals
<b>CO2</b>	To understand the Traditional and Modern techniques of planning and decision making
<b>CO3</b>	To understand the concept and application of Delegation of Authority and Co-ordination & Controlling.
<b>CO4</b>	To make aware the students about the Recent trends in management.
<b>Paper-3</b>	<b>Secretarial Practice:</b>
<b>CO1</b>	To understand the procedure of company formation and role of secretary

<b>CO2</b>	To understand the role and function of secretary in an company
<b>CO3</b>	To know the working of directors and their role
<b>CO4</b>	To understand the procedure for filing and concept of e-governance
<b>Paper-4</b>	<b>Business Economics – II:</b>
<b>CO1</b>	To study the classification of markets and their structure
<b>CO2</b>	To study the Perfect & Imperfect Competition Markets.
<b>CO3</b>	To study the various Theories of Distribution
<b>CO4</b>	To understand the concept of Business Cycles & National Income.
<b>SEMESTER - 3</b>	
<b>Paper-1</b>	<b>Financial Accounting - II:</b>
<b>CO1</b>	To study the Consignment Accounts.
<b>CO2</b>	To understand the Branch Accounts (Excluding Foreign Branch)
<b>CO3</b>	To know the Flotation of Joint Stock Companies and their Capital Structure.
<b>CO4</b>	To prepare the Final Accounts of Joint Stock Companies.

<b>Paper-2</b>	<b>Business Communication &amp; Management:</b>
<b>CO1</b>	To understand the basic concept of communication
<b>CO2</b>	To know the concept of customer care communication In business
<b>CO3</b>	To study the Technology and business communication
<b>CO4</b>	To learn the MS-office aided communication
<b>Paper-3</b>	<b>Business Law:</b>
<b>CO1</b>	To make students aware about various Laws relating to Business
<b>CO2</b>	To understand the various laws related to business
<b>CO3</b>	To understand the working of laws
<b>CO4</b>	To study the laws related to IT and consumers
<b>Paper-4</b>	<b>MONETARY ECONOMICS-I:</b>
<b>CO1</b>	To know the concept of Money
<b>CO2</b>	To understand the concept of Inflation & Deflation
<b>CO3</b>	To study the Money Market & Policies

<b>CO4</b>	To know the concept of Public Finance
<b>SEMESTER - 4</b>	
<b>Paper-1</b>	<b>Financial Accounting - III:</b>
<b>CO1</b>	To prepare the Final Accounts of Banking Companies
<b>CO2</b>	To prepare the Final Accounts of General Insurance Companies
<b>CO3</b>	To understand the concept and application of Valuation of Goodwill
<b>CO4</b>	To apply the concept and steps in Liquidation of Company.
<b>Paper-2</b>	<b>Skill Development:</b>
<b>CO1</b>	To understand the concept of personality
<b>CO2</b>	To apply the communication skills and personality development
<b>CO3</b>	To study the techniques in personality development
<b>CO4</b>	To develop skills for entrepreneurship developmen
<b>Paper-3</b>	<b>Income Tax:</b>
<b>CO1</b>	To study the basic concepts of income tax



<b>CO2</b>	To prepare income from salary
<b>CO3</b>	To prepare income from house property
<b>CO4</b>	To prepare income from other sources and other deductions
<b>Paper-4</b>	<b>MONETARY ECONOMICS-II:</b>
<b>CO1</b>	To study the basic concept of commercial banking
<b>CO2</b>	To know the concept of e-banking and core banking
<b>CO3</b>	To study the banks and customers relationship and services
<b>CO4</b>	To know the role and functions of central bank
<b>B. Com. III</b>	
<b>Paper-1</b>	<b>FINANCIAL ACCOUNTING -III:</b>
<b>CO1</b>	To prepare and understand the accounts of Amalgamation and Absorption of Companies.
<b>CO2</b>	To prepare and understand the accounts of Reconstruction of Companies.
<b>CO3</b>	To prepare and understand the Accounts of Holding Companies.
<b>CO4</b>	To prepare and understand the Valuation of Goodwill and Valuation of Share

<b>CO5</b>	To prepare and understand the Fire Insurance Claims and Accounts of Public Utility Companies.
<b>Paper-2</b>	<b>INCOME TAX AND AUDITING:</b>
<b>CO1</b>	To understand the basic concept and definition of Income Tax Act
<b>CO2</b>	To acquire knowledge about Computation of Income under different heads of Income of Income Tax Act.
<b>CO3</b>	To Acquire Knowledge about the submission of Income Tax Return.
<b>CO4</b>	To Acquire Knowledge about Tax deducted at Source.
<b>CO5</b>	To prepare income from other sources and other deductions
<b>Paper-3</b>	<b>FUNCTIONAL MANAGEMENT:</b>
<b>CO1</b>	To study the various Human Resource Function.
<b>CO2</b>	To know the basic concepts of Marketing Function
<b>CO3</b>	To understand the Finance Function.
<b>CO4</b>	To study the Production Function.
<b>CO5</b>	To know the basic concepts of International Business Environment.
<b>Paper-4</b>	<b>INDIAN ECONOMICS:</b>

<b>CO1</b>	To understand the basic concepts of Indian Economy & Planning.
<b>CO2</b>	To understand the basic concepts of Indian Economy & policy
<b>CO3</b>	To know the Indian Agriculture.
<b>CO4</b>	To understand the Indian Industry.
<b>CO5</b>	To know the India's International Trade.
<b>Paper-5</b>	<b>BUSINESS FINANCE:</b>
<b>CO1</b>	To study the basic concepts of Business Finance.
<b>CO2</b>	To study the Role and Functions of Stock Exchange and SEBI.
<b>CO3</b>	To know the basic concepts of Working Capital.
<b>CO4</b>	To know the basic concepts of Dividend Policy.
<b>CO5</b>	To know the basic concepts of Capital Budgeting.
<b>Paper-6</b>	<b>COMPUTERIZED ACCOUNTING:</b>
<b>CO1</b>	To understand the basics of Accounting.
<b>CO2</b>	To study the Accounting Software.

<b>CO3</b>	To understand the basic entries in tally.
<b>CO4</b>	To understand the Voucher Entry.
<b>CO5</b>	To understand the display in tally