

Bachelor of Commerce

Programme Code: 110

Programme Summary

Duration: 3 years

Eligibility

10+2 in any discipline with minimum 40% marks in aggregate.

Program outcomes:

- To demonstrate an advanced, specialized and well-rounded knowledge of the chosen academic discipline.
- To develop aptitude for formulating research problem and data collection and statistical planning.
- To acquire knowledge about Corporate accounting and Financial Accounting.
- To develop analytic thinking skills and sound oral and written communication skills so as to be able to communicate ideas effectively.
- Ability to compute taxable income of Individual.
- Ability to analyze financial data for managerial decision-making.
- Knowledge of business laws like contract Act, Sale of Goods Act ,Partnership Act , Negotiable Act.
- Knowledge of emerging field E-commerce and its working pattern.
- To be trained in recombinant in on-line filing return.
- Knowledge about GST and Cost Accounting procedure and technique.
- To gain knowledge of auditing and marketing.
- Understand the concepts of Indian economy & principle of micro economics.
- To integrate an advanced knowledge of ICT practices so as to make the best possible use of electronic sources for academic purposes.
- To develop creativity, sound judgment skills, autonomy, ethical maturity and academic integrity with regards to their chosen disciplines.
- To develop basic computer skills required for study and employment.
- Adapt to recent changes in Marketing, Human Resource, Taxation, Environment and in investment of securities

Course outcome:

S.	Course code	Course name	Credits	Course outcomes
1st Semester				
1	BC-101	Environmental Studies	2	<p>To understand appropriate sociological and technological measures in environment management.</p> <p>To focus on ecosystem services and human well being and livelihoods.</p> <p>To learn basis of problems and solutions in natural resource management</p> <p>To find solutions towards more sustainable societies around the globe.</p> <p>To learn strategies for waste reduction and disposal</p> <p>To contribute meaningfully for analysis of environmental systems planning and management with both a local and global perspective</p> <p>To understand the concept of sustainable development</p> <p>To be able to cope with the impacts of climate change by adopting adaptation and mitigation measures</p> <p>To prepare the students for national and global employability</p>
2	BC-102	Financial Accounting	6	<p>To provide knowledge on the fundamental of financial accounting.</p> <p>To expose the student to various financial transaction and its current application.</p> <p>Prepare ledger accounts using double entry book keeping and record journal entries accordingly</p> <p>To familiarize the concept of Branch account and its system</p> <p>To introduce the system of Hire Purchasing</p> <p>To provide knowledge on the fundamental of financial accounting.</p> <p>To familiarize the concept of Consignment and joint venture accounting</p> <p>To make the students to learn the various aspects of dissolutions methods</p> <p>Demonstrate the concepts of Tally ERP.9 Software, to create company, journal entries, and financial statement.</p>
3	BC-103	Business Organization and Management	6	<p>To enlighten with nature and scope of Business Organisation</p> <p>To familiarize the students about various sources of finance</p> <p>To provide knowledge about stock exchange</p> <p>To enable them with office equipments and system.</p> <p>To study about the organizations structures</p> <p>Processes underlying diversity within an organization .</p>

4	BC-104	English Language	6	<p>We frequently hear the fashionable phrase “good communication skills” widely bandid about these days. The greater the skills in speaking and writing,the grater the chances of success in many aspects of life ranging from friendships to business dealings.</p> <p>Students on completion of this course will be able to enhance their already learnt concepts in grammar like -parts of speech, uses of frequently confused articles , prepositions, common mistakes in writing.</p> <p>They will also become aware of how to write business letters , report writing, paragraphs writing, precis writing and comprehensions.</p>
2nd Semester				
5	BC-201	English Language	2	<p>On completion of this course students will reach to the threshold of proficiency in English communication skills. It will not only enable them to pass their examination exeditably but will also help them learn a subject that holds the key to their success in future.</p> <p>The significance of clear and effective communication in present age of globalization is self evident.</p> <p>Student at the end of this course will find a difference in their personal and professional interaction.</p> <p>They will become aware of the writing style of business letter ,note making, report writing, job application, cover letter, resume bio data, c.v.</p>
6	BC-202	Business Law	6	<p>To understand the concepts of business law and its importance.</p> <p>To understand the procedure of application of the business law in various aspects</p> <p>To understand basic knowledge about Indian Contract Act 1872.</p> <p>To know about Partnership act 1932 and LLP act 2008.</p> <p>To know about the basic knowledge of sale of goods act 1930.</p> <p>To know about the basic knowledge of Negotiable Instrument Act 1881</p>
7	BC-203	Business Statistics	6	<p>Understand Meaning and concepts of Statistics and different methods of presentation of Statistical data.</p> <p>Classification of different measures of central tendency and variations.</p> <p>Computation of simple correlation and regression which is comparing more than one set of data.</p> <p>Analysis the causes of variations in Time series.</p> <p>Application of statistics in business and economics.</p>
8	BC-204	Modern Hindi Language	6	<p>आधुनिक भारतीय भाषा: हिन्दी गद्य का उद्भव और विकास</p> <p>इस पाठ्यक्रम की समाप्ति पर छात्र हिन्दी गद्य साहित्य के बारे में सामान्य जानकारी प्राप्त कर सकेंगे। हिन्दी गद्य साहित्य का विभिन्न कालकमानुसार विकास को परिभाषित कर सकेंगे।</p> <p>छात्र हिन्दी गद्य की विभिन्न विद्याओं से परिचित हो सकेंगे।</p>

				छात्र हिन्दी गद्य साहित्य के मूर्धन्य साहित्याकार जैसे मुंशी प्रेमचन्द, यशपाल, कृष्णा सोबती, बालमुकुन्द गुप्त, भारतुन्दु हिरशचन्द, हरिशंकर परसाई एवं महादेवी वर्मा तथा इनके कृतियों से परिचित हो सकेंगे।
3rd Semester				
9	BC-301	Company Law	6	Classification of different types of Joint Stock Companies. Understanding memorandum of association, Articles of association and Prospectus. Knowledge on share capital, borrowing powers of companies. Awareness about directors, meeting and resolutions passed. Understand winding up of the company.
10	BC-302	Income Tax Law and Practice	6	To introduce the basic concept of Income Tax. In order to familiarize the different know-how and heads of income with its components. It helps to build an idea about income from house property as a concept. It give more idea about the income from business or profession.
11	BC-303	Modern Hindi Language	6	आधुनिक भारतीय भाषा: हिन्दी – हिन्दी इस पाठ्यक्रम के पूर्ण होने के उपरान्त छात्र आधुनिक भारतीय भाषा (संविधान की आठवीं अनुसूचि में वर्णित 22 भाषा) का सामान्य परिचय दें सकेंगे। हिन्दी साहित्य के आदिकाल, मध्यकाल एवं आधुनिक काल को उनकी प्रवृत्ति के आधार पर परिभाषित कर सकेंगे। भक्तिकालीन प्रमुख कवियों एवं उनकी रचनाओं से परिचित हो सकेंगे। रीतिकाल एवं आधुनिक काल के प्रमुख हिन्दी कवियों, उनकी प्रमुख रचनाओं एवं काल विशेष की प्रमुख प्रवृत्तियों की जानकारी प्राप्त कर सकेंगे।
12	BC-304	Computer Applications in Business	2	To introduce the students about basics of MS-Office. To provide practical knowledge exposure to MS-Word. To provide practical knowledge exposure MS-Excel To provide practical knowledge exposure MS-Power Point Develop the competence of database management To make them aware about information system concepts and features To provide knowledge about Hardware and Software Enable the students with data processing and modern electronic medium Develop the students about application of information system Create an awareness about security , threats and its protective measures
		Computer Applications in	2	Provide basic knowledge about handling the computer

		Business (Practical)		Provide knowledge of MSWord, MS Excel And MS PowerPoint Surfing of internet Knowledge about accounting package
4th Semester				
13	BC-401	Business Communication	6	To develop Communication skills and overall personality development of the students. To acquire skills in reading ,writing ,comprehension and communication ,as also to use electronic media for Business Communication . The effective use of various types of communication. Develop communication skills for the workplace Techniques to improving your presentation skills.
14	BC-402	Corporate Accounting	6	Enabling the students to understand the features of Shares and Debentures Develop an understanding about redemption of Shares and Debenture and its types To give an exposure to the company final accounts To provide knowledge on Valuation of Goodwill & Shares Enable the students to understand about amalgamation , absorption and external reconstruction Students can get an idea about internal reconstruction To introduce and develop knowledge of holding companies accounts To make them aware about accounts of banking companies Keep them aware about CashFlow Statement
15	BC-403	Cost Accounting	6	Aimed to familiarize the concept of cost accounting Helps to gather knowledge on preparation of cost sheet in its practical point of view To facilitate the idea and meaning of material control with pricing methods Develop the knowledge about remuneration and incentives To introduce the concept of overhead cost.
16	BC-404	E-Commerce	3	Understand the concept of E-Commerce and Describe the opportunities and challenges offered by E-Commerce Able to handle electronic payment technology and requirements for internet based payments Understand the categories of E-Commerceand understand

				the different applications of E-Commerce To understand and identify security issues of E-Commerce Understand the concept of WEB Based Business Understand the M-Commerce applications.
		E-Commerce (Practical)	1	Provide knowledge of Website Development Provide knowledge of online Transactions through E-Commerce sites
5th Semester				
17	BC-501	Principles of Marketing	6	To provide understanding of Marketing and the Market driven enterprise to differentiate market. Identify the basic approaches to formulate. Marketing strategy. Identify stages of the Market planning process. To know the overview of Management. To study planning procedure.
18	BC-502	Goods and Service Tax (GST)	6	It provides Knowledge to students regarding the laws and principal of taxation and custom laws It enhances there capabilities to understand the taxation prevailing in the current economic system It enhance there knowledge of taxation accounting of GST which is necessary for the current market system. Identify the characters of customs duty. Understand about tax Computation.
19	BC-503	Principles Of Micro Economics	6	Students able to think critically and formulate independent and well considered conclusion about economic issues and policies. Make rational decisions based on rudimentary marginal analysis. Understand market structures and Market power . Understand the demand analysis Students able to understand cost analysis. Students will able to understand knowledge of law of supply and demand.
20	BC-504	Entrepreneurship	4	Inculcate innovative ideas for their new initiatives. Manage their own/family business in skillful manner with new idea coping with fast changing requirements of the society. Work together collaboratively for the startup of their new business instead of waiting for white collar job. Communicate skillfully with government officials and financial institutes with full confidence.

				Ready their project for new venture after completion of their study.
6th Semester				
21	BC-601	Auditing And Corporate Governace	6	<p>This paper gives the knowledge of examines the principles and practices of internal and external auditing</p> <p>The students is capable in understanding the auditing as a component of recurrent and strategic activities, risk assessment, internal control, systems evaluation, forensic accountability, and contemporary audit issues and challenges.</p> <p>Described about the concept of auditing, types and methods of auditing.</p> <p>Acquired knowledge about vouching of cash & credit transaction, verification of assets and liabilities</p>
22	BC-602	Consumer Protection	6	<p>Students will have a comprehensive understanding about the existing law on Consumer Protection in India.</p> <p>Students will be conversant with major International Instrument on Consumer Protection.</p> <p>Students will be aware of the basic procedure for handling consumer dispute.</p> <p>Students will be able to appreciate the emerging questions and policy issues in consumer law for future research</p> <p>Students able to know the rights of consumer .</p> <p>Should able to know about the Ombudsman.</p>
23	BC-603	Indian Economy	6	<p>To impart the knowledge about objectives and economic planning in India.</p> <p>Mixes Economy and economic planning, development strategy in India, liberalisation, privatization and Globalisation.</p> <p>Providing exposure to basis of Indian Economy.</p> <p>To create student's ability to suggest of the various economic problems.</p> <p>To know the development process in India after independence.</p> <p>Should able to understand structures of economy.</p> <p>Importance causes and impact of population growth.</p>
24	BC-604	Seminar and Comprehensive Viva Voce	4	<p>To gain the experience of a interview before they go out seeking jobs in industry.</p> <p>To develop confidence in a face to face interaction in a formal setting.</p>