

Mahatama Gandhi Govt. Arts & Science College Kharsia
Course Outcomes

B. Com Part 1

Financial Accounting:

To enable the students to learn principles and concepts of Accountancy.

Students are enabled with the Knowledge in the practical applications of accounting.

To enable the students to learn the basic concepts of Partnership Accounting, and allied aspects of accounting.

The student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.

To find out the technical expertise in maintaining the books of accounts.

To encourage the students about maintaining the books of accounts for further reference.

Business Mathematics

To use and understand useful functions in business as well as the concept of EMI.

To understand the different concept of population and sample and to make students familiar with Calculation of various types of averages and variation.

To learn the applications of matrices in business.

To understand the students to solve LPP to maximize the profit and to minimize the cost.

Business Environment

To make the students aware about the Business and Business Environment.

Business Economics

To provide students knowledge of Micro Economic concepts and inculcate an analytical approach to the subject matter.

To arouse the students interest by showing the relevance and use of various economic theories.

To apply economic reasoning to solve business problems.

Business Communication

To make the students aware about the business communication.

To understand the process and importance of communication.

To develop awareness regarding new trends in business communication, various media of communication and communication devices.

To extend business communication skills through the application and exercises.

Business Regulatory Framework

The student will well verse in basic provisions regarding legal frame work governing the business world.

To know the students with the basic concepts, terms & provisions of Mercantile and Business Laws.

To develop the awareness among the students regarding these laws affecting trade business, and commerce.

Environmental studies

To furnish awareness about environmental problems among people.

Impart basic knowledge about the environment and its allied problems.

Developing an attitude of concern for the environment.

Acquiring skills to help the concerned individuals in identifying and solving environmental problems.

B. Com Part 2

Corporate Accounting

This course aims to enlighten the students on the accounting procedures followed by the Companies

Student's skills about accounting standards will be developed.

To make aware the students about the valuation of shares.

To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company.

Principal of Business management

To understand the concept & functions and importance of management and its application.

To make the student understand principles, functions and different management theories.

To develop knowledge about evolution of management thoughts.

To better understanding of planning and decision making.

To give an idea about organisation structure and different types of organization.

To make them familiarize with recruitment process and stages in selection.

To provide idea about motivation, importance of communication and Principles of coordination.

Company law

To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act of 2013.

To apprise the students of new concepts involving in company law regime.

To acquaint the students with the duties and responsibilities of Key Managerial Personnel.

Business Statistics

To familiarizes the concept of statistics

To provide practical exposure on calculation of measures of average

To provide practical exposure on calculation of measures of correlation and irrigation

To introduce the students about the concept of provability

To provide practical exposure on calculation of trend analysis

Fundamental of Entrepreneurship

To expose students to entrepreneurship through exposure to entrepreneurs.

To learn fundamental concepts of business models through coursework and problem-based learning.

To obtain a more in-depth understanding of a specific aspect of entrepreneurship.

To immerse the student in entrepreneurship through experiential learning.

Cost Accounting

To understand Basic Cost concepts, Elements of cost and cost sheet.

Providing knowledge about difference between financial accounting and cost accounting.

Ascertainment of Material and Labor Cost.

Student's Capability to apply theoretical knowledge in practical situation will be increased.

To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.

Students can get knowledge of different methods and techniques of cost accounting.

To impart Knowledge about the concepts and principles application of Overheads.

To provide knowledge regarding costing techniques.

To give training as regards concepts, procedures and legal Provisions of cost audit.

B. Com Part 3

Income Tax

To make aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.

To make aware about agriculture income, residential status and incidence/charge of tax.

To understand the provisions and procedure to compute total income under five heads

of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources.

To understand the provision and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.

To understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.

To understand the provisions and procedure to compute total income and tax payable by an individual. HUF, Firms and AOP/BOI.

To understand various tax rebate & relief and procedure to file IT return.

To understand the concept of TDS and advance payment of tax.

To understand the concept of recovery and refund of tax.

Auditing

Students will be versed in the fundamental concepts of Auditing.

To give knowledge about preparation of Audit report.

Indirect Tax

Students should be able to understand various terms related to Goods and Service tax(GST).

To make students understand the concept of forward charge mechanism, reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and **Service tax** regime.

Management Accounting

To enlighten the students thought and knowledge on management Accounting

Helps to give proper idea on financial statement analysis in practical point of view

To introduce the concept of fund flow and cash flow statement

To provide knowledge about budget control keeping in mind the scope of the concept

To develop the know-how and concept of marginal costing with practical problems

International Marketing

To familiarize with International Marketing.

To make them understand about different trade policy on export and import.

To develop the knowledge about international business.

To create an awareness about various international trade institutions (IMF, IBRD, IFC, IDA).

To develop knowledge about different marketing strategies

Principal of Marketing

To develop an idea about marketing and its functions.

To enhance the students on consumer behavior.

To familiarize students about product and its classifications.

To make them understand pricing policies.

To introduce the concept of sales forecast.


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