



Rajkiya Mahavidyalaya Kanvaghata Kotdwar (Pauri Garhwal)

Affiliated to Sri Dev Suman Uttarakhand University (Tehri Garhwal)

Programme Outcome Department of Commerce

- Students envisages the fundamental knowledge of the areas related to finance accounting, human resource management, international business, corporate and business laws, taxation, marketing etc. The students will be capable of evaluating diverse perspectives provided by the prism of these areas and a comprehensive picture of business situations, using modern ways and means of dealing with issues arising in the dynamic business world.
- Students correlate the need of the current business world and are capable to view different aspects and dimensions from global perspective. Students seek deeper understanding of issues and develop research abilities.
- Communication Skills: Ability to communicate ideas effectively in both written and oral formats develops communicate business analysis to the static holder and clean effective and appreciate manner.
- Team Spirit: Work collaboratively and productively in group.
- Social Responsibility: Recognize and understand the ethical and moral responsibility of the individuals and organization in society.
- Managerial Skills: Ability to complete knowledge into performance makes business decision through capability to interact and motivate and understand concept, develop ideas and implement strategies.
- Employability: Prepare students for employment in various fields like chartered accountancy, company secretary, banking sector, business management etc.

- Students will be equipped to face upcoming challenges in the industry and business as the specializations offered expose them to practical aspects.
- Students get inspired by entrepreneurship and managerial skills so as to enable them to establish and manage businesses effectively.
- Learners have exhaustive and in depth knowledge of financial system and investment decisions.
- Students get cater to human resource needs of companies in accounting and auditing, tax laws, financial analysis and costing.
- Students will be able to do their higher education and can make research in the field of finance and commerce.
- Problem analysis: Students are able identify, formulate, research literature, and analyse socio-economic problems to arrive at substantiated conclusions using first principles of statistics, natural and social sciences.
- Ethics: Apply ethical principles and commit to professional ethics and responsibilities and norms of the accounting practices.
- Project management and finance: Student utilized the knowledge and understanding of management principles and applies these to one's own work, as a member and leader in a team. Manage project in multidisciplinary environments.

Course Outcome

Principles of Management

- Understand the concepts related to Business.
- Learners absorbs various management concepts such as planning, organizing, implementing, staffing, coordinating controlling, motivating and Managerial Grid.
- Students are able to explain the roles, skills and functions of Management.
- Students recognizes the various styles and qualities of efficient leadership, Coordination, Controlling, Green management and Corporate Social Responsibility.

- Effective application of knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.
- Understand the complexities associated with management of human resources in the organization.

Business Environment

- Identify and evaluate the complexities of Business Environment and their impact on the business..
- Students analyze the relationships between Government and business and understand the political, economic, legal and social policies of the country.
- Analyze current economic conditions in developing emerging markets, and evaluate present and future opportunities.
- Students identify the different elements of an organization macro-environment that impact on an organization e-business and e-marketing strategy.
- Assess the impact of legal, ethical, privacy constraints or opportunities on a company.
- Students learned about various strategies of Global Trade, Foreign trade in India, Foreign Direct investment.
- Present a business environmental SWOT analysis and recommendations to reduce the risk of the identified issues.
- Students will be familiar with the business environment. Improvement in the knowledge of social, legal, technical and allied environment.

Financial Accounting

- It builds an understanding of theoretical framework of accounting and be able to prepare financial statements.
- Students are able to explain and determine depreciation and inventory value.
- Understand branch and departmental accounting.
- Develop the skill of preparing trading A/c, Profit and Loss A/c and balance sheet using computerized accounting or prepare accounts for dissolution of a partnership firm.

- Develop an understanding of inventory, receivables, long lived assets, liabilities, and stockholders equity and recommend appropriate accounting treatment.

Business Statistics

- Students understand the various averages and measures of dispersion to describe statistical data to understand the relationship
- Students understand the practical aspects of different mathematical tools by solving real life business and economic problems.
- Students get an in-depth knowledge of different aspects of statistics and mathematics by means of classroom instruction between two variables through correlation and regression.
- Students are able to solve a range of problems using the techniques covered by conducting the basic statistical analysis of data.
- Students understand the trends and tendencies over a period of time through time series analysis.

Business Economics

- Students get to know about the concept of opportunity cost.
- Learners employ marginal analysis of markets under varying competitive conditions.
- Learners analyze causes and consequences of unemployment inflation and economic growth.
- Students are able to understand and identify the economic variables in general business atmosphere.
- Students perceive the knowledge about Economics at Micro level and various economic concepts such as Opportunity cost, Marginal Concepts, Demand Function and Law of Variable Proportion.
- Student accomplished the identical Short Run and Long Run Equilibrium of a firm and Industry and also about different market structure and various pricing techniques.

Business Law

- Learners understand the basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.
- Students would recall various definitions and would be able to evaluate the provisions of Contract Law 1872, Competition Act 2002 and other laws
- Learn legitimate rights and obligations under The Sale of Goods Act which includes formation, conditions and warranties.
- Acquire skills to initiate entrepreneurial ventures as LLP.
- Understand the fundamentals of internet based activities under the Information and Technology Act.
- Student understands the Legal Environment of Business.

Business Organization and Management

- Understands the dynamics of business organizations and management practices with respect to stakeholders.
- Students are able compare the various forms of business organizations.
- Understand varied perspectives related to business environment and entrepreneurship.
- Students identify the various accounting functions involved with each form of business organization.
- Learners are able to analyze how organizations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.
- Students analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.
- Students are able to change in the working pattern of modern organizations.

Basic Business Finance

- Students apply and critically evaluate finance and investment theory with particular reference to the operation of financial markets.
- Students learned to critically evaluate theories of financial statements and related analysis in Finance.

- Students are able to analyze the financial management concepts and tools to the financing decisions and Dividend decisions faced by the Firm with an advanced numeracy and quantitative skills.
- Can calculate the risk profile of firms; specifically estimate the costs of capital, including debt and equity capital using financial data.
- Analyze the operations of the three distinct capital markets; the equity market, the bond market and the derivatives market, and the financial assets traded in each of these markets.
- Students are able to evaluate business opportunities, and describe a company's decision making process for long-term capital budgeting, short term cash-flow management and taxation.
- Learners interpret stockholders' report and basic financial statements including income statement, balance sheet, statement of retained earnings and cash flow statement.
- Students calculate the component of costs of the firm's capital structure, cost of capital, weighted average, marginal cost of capital and cash flows in the capital budgeting process.

Personnel Management

- Comprehend the importance, role, process and effectiveness of Personnel Selling.
- Students understand the key terms, theories/concepts and practices within the field of HRM.
- Students are able to identify and appreciate the significance of the ethical issues of HR.
- Students become competent in development and problem solving in the area of HR Management.
- Comprehend the concept of salesmanship.
- Acquaint with the essential qualities required for salesmanship.

Cost Accounting

- Analyze cost data and use the information derived for pricing and other management decision.
- Understands the conceptual framework of cost accounting, control of material and labour cost.
- Understand classification, allocation, apportionment and absorption of overheads in cost determination.
- Learners can calculate the cost of products, jobs, contracts, processes and services.
- Understanding the various concepts in relation to a manufacturing environment.
- Ability to fix prices of products produced in an organization.
- Enables the students to use the knowledge in decision making.
- Learners have basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits.

Corporate Accounting

- Develop an understanding of accounting for Share Capital and Debentures.
- Acquire the knowledge in company accounts such as meaning of a company, characteristics, definition of shares, debentures, underwriting and goodwill, types of shares, Bonus shares, Right shares and underwriting, liquidation
- Students can prepare financial statements of a company.
- Develop the application skills to computation of Pro-rata allotment, redemption of preference shares, Profit and Loss Account, preparation of Balance Sheet of companies and Cash Flow Statements
- Understand the accounting for Amalgamation of companies
- Students are able to prepare Consolidated Balance Sheet for Holding company.

- Familiarize the analytical skills in Corporate Accounting, calculation of underwriting commission, redemption on debentures in sinking fund method, valuation of shares and liquidators final statement.

Money Banking & Insurance

- Develop understanding and expertise in various matters relating to Banking Practices.
- Learners know about the basic terminology and the need of regulations to administer the Banking and Insurance Industry and how overall financial system works in India
- Learners can apply the knowledge of Banking, Insurance in a cohesive and logical pattern to solve structured and unstructured problems in Banking and Insurance.
- The students will get insight to various acts and policies like the Banking Regulation Act 1949, RBI Act 1934 and the role of IRDA, Monetary policy and the proper applications will enable to accelerate economic development of the country.
- Students get aware with the new development and innovations in banking and Insurance and Financial Sector.
- Students can also create a base to do a PG course in Banking and Insurance to achieve higher success in future.
- Students are made self sufficient to conduct their own transactions and Investments in Banks and Insurance Companies and acquire in-depth knowledge of various features of Banking and Insurance which includes Financial Investment, Economics, Communication, Legal Parameters etc.
- Students will be able to describe fundamental concepts behind modern e-banking/mobile banking technologies.

Legal Aspects of Business

- Able to appreciate the importance of law and legal institutions in business
- Able to have a basic understanding of the laws relating to contract, consumer protection competition, companies and dispute resolution.
- Students know about rights and duties under various legal acts.
- Understand consequences of applicability of various laws on business situation.
- Develop critical thinking through the use of law cases.
- The students understand the legal consequences of the business transactions entered on behalf of the employer by the employee.
- Student understands the cautions to be exercised while signing any contracts and understand the legal consequences arising out of such Contracts and Insurance Contracts.

Tourism and Travel Management

- Evaluate the basic concept of tourism and industry.
- Analyze, understand, and innovate the deliverables of tourism sector.
- Understand the historical background of travel and tourism through the year.
- Acquire entrepreneurial skills sets.
- Identify the various motivational concept of tourism and industry
- Students can distinguish the difference between domestic and internal tourism.
- Create competitive edge to destinations through managerial skills.
- Learners evaluate the socio economic, cultural and environmental impact of tourism industry.

Marketing Management

- Develop the ability to formulate a marketing plan that will meet the needs or goals of a business or organization.
- Formulate strategies for developing new or modified products concepts, goods and services that respond to evolving market needs.
- Evaluate the impact of using different marketing strategies of a product concept, good and services, on the finances, return on investment and business goals of an organization
- Conduct market research to provide information need to make marketing decisions.
- Develop learning, strategies and plans to enhance professional growth in the field.
- Students can apply the principles of business ethics and corporate social responsibility to business decisions.
- Employ the management techniques of planning, organizing, directing and controlling of marketing functions and activities in response to the business needs of the organization.

Management Accounting

- Learners learned about the concept of management accounting and its significance in the business.
- Apply the techniques of management accounting in the financial decision making the business corporate.
- Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting.
- Learned independently and to demonstrate high level personal autonomy and accountability.
- Evaluate complex ideas and tolerate ambiguity in managerial and organizational problem solving.

- Critically analyze and provide recommendations to improve the operations of organizations through the applications and of management accounting techniques.
- Analyze the magnitude and pattern of inflow and outflow of cash within the IFRS framework.

Income Tax Law & Accounts

- Learned various benefits of deductions under chapter VI-A of the income tax act 1961 from 80C to 80U.
- Students would compute the Net Total Income of an individual under various heads of Income Tax.
- Determination of residential status of an individual and scope of total income.
- Compute total taxable income and tax liability of an individual assesses who is involved in business and profession.
- Compute the short term and long a term capital gain of an individual assesses.
- Compute total taxable income and tax liability of an individual assesses engaged in different heads of Income.

Auditing & Corporate Governance

- The learners would understand the importance of Financial Statements, importance of an error free financial statement for a company, how the Auditing is done by an Auditor to identify errors and frauds.
- The learners is beneficial to take up any further career in Finance or if students want to pursue further studies in Finance like Chartered Accountant then Auditing course is useful to them.
- Have a basic working knowledge of the following: Auditing Reports, Auditing Standards Corporate Governance, Audit Risk and Client's Business Risk, Internal Controls over Financial Reporting, Auditing for Fraud, Audit Evidence and Audit Sampling.

- Learned about the duties, responsibility, qualifications and disqualification of an Auditor.
- Develop the relationship between ethics, morals and values in the workplace.
- Formulate ethical philosophy to explain how it contributes to current practice..
- Students are able to discuss the influence of corporate governance system on the performance of individual firms.
- Generate an audit report incorporating key matters in accordance with the nature of purpose

GST

- Learners know about the concept of tax and the objective for its levy.
- Enumerate the basic features of indirect taxes and the concept of GST and its needs.
- Explain the constitutional provisions pertaining to levy of various taxes.
- Students are able to discuss the significant amendments made by the constitution (101st amendment) Act, 2016
- Students know about the process of implementation of GST.

Fundamental of Investment

- Student understands and able to apply fundamental Investment Analysis Techniques.
- Develop an understanding of key issues, methods and theories in Finance
- Apply methods and theories of finance to specific cases.
- Identify principal factors influencing the supply and demand for the main classes of investment property.
- Evaluate property investment decisions using the discounted cash flow methodology.
- Analyze property performance indices and quantify the risk return trade-off between asset classes.

- Confidently communicate the definition of technical words and phrases found within the investment management industry.

Business Communication

- Students able to participate in an online learning environment successfully by developing the implication-based understanding of paraphrasing, deciphering instructions interpreting guidelines, discussion boards & referencing styles.
- To draft effective business correspondence with brevity and clarity.
- To stimulate their critical thinking by designing and developing clean and lucid writing skills
- To develop verbal and non-verbal communication ability through presentations.
- To develop ability to write error free while making an optimum use of correct business Vocabulary & Grammar.
- Plan and conduct effective meetings.
- Develop interpersonal communications skills that are required for social and business documents.