Program Outcomes of Commerce 2025-26

Financial Accounting, B23-COM-101:-

1.Develop the understanding of theoretical framework of financial accounting, artificial intelligence and data analytics, accounting standards and accounting cycle.
 2. prepare the financial statements of companies and apply the knowledge of depreciation accounting.
3. understand and prepare the accounts for the non-profit organizations and consignment accounts.
4. prepare the branch accounts and knowing the accounting treatment in hire purchase & installment payment accounts.

Business Laws B23-COM-102:-

1.Understand the provisions of Indian Contract Act.
2. Know the obligations of buyer and seller for making the business agreements and contracts.
3. apply skills to initiate entrepreneurial ventures as partnership and LLP.
4. Understand the concepts & scope of negotiable instruments and legal safeguards in Information Technology.

Corporate Accounting -I, B23-COM-301:-

1.know the accounting for share, understand the procedure of buyback of shares.
2. know the accounting for profit prior to incorporation and underwriting of shares.
3. understand the accounting treatment for amalgamation and internal reconstruction of companies
4. understand IDCS and preparation of final accounts of companies.

Fundamentals of Indian Capital Markets, B23-COM-305:-

1. understand the basics of Indian capital market.
2. understand the stock market regulator and provisions for investors‟ protection.
3. get acquainted with the functioning of stock exchanges of India.
4. understand the depository system of Indian capital market.

Industrial Laws, B23-COM-503:-
1. understand the meaning of Labour Laws and New Labour Codes.
2. understand the Factories Act and Trade Union Act.
3.understand the meaning of Payment of Wages Act Payment of Bonus Act.

Business Management :- Outcome of the syllabus: After completing the syllabus the students will be able to understand the basic concepts of Business Management.

Income Tax:- Outcome of the syllabus: After completing the syllabus the students will be able to understand the basic concepts of Income Tax.

Creativity And Advertising:-Outcome of the syllabus: After completing the syllabus the students will be able to understand the basic concepts of Creativity and Advertising.

Human Values and Ethics:- Outcome of the syllabus: After completing the syllabus the students will be able to understand the basic concepts of Human Values and Ethics.

Basic IT Tools:-

1. Identify the basic components of computers and terminology.
2. Acquaint with Operating System and its applications for both desktop and mobile devices.
3. Understand computer networks, and browse the internet, content search, email and collaborate with peers.
4. Use e-Governance applications; and use computer to improve existing skills and learn new skills.5. To implement various spreadsheet tools practically.

GST & Custom Laws:-

1. Identify the basic components of GST and terminology.
2.Understand Concepts of Supply.
3.Understand Input Tax Credit System.

Banking & Insurance:-

1. know the basics of banking.
2. understand the Indian banking system.
3. understand the principles & regulation of insurance.
4. learn about various types of insurance and claims settlement procedure.

Personal Finance:-

1. understand the basics of personal finance and personal financial planning.
2. gain the knowledge of investment and different investment avenues available for managing finance.
3. understand the relationship between investment risk and return and the role of regulatory environment in managing personal finance.
4. do insurance planning, tax and estate planning and retirement planning.

Basic IT Tools - B23-SEC-103:-

1. Identify the basic components of computers and terminology.
2. Acquaint with Operating System and its applications for both desktop and mobile devices.
3. Understand computer networks, and browse the internet, content search, email and collaborate with peers.
4. Use e-Governance applications; and use computer to improve existing skills and learn new skills.5. To implement various spreadsheet tools practically.

BC-501 COST ACCOUNTING:-

1. Identify the basic concept of cost accounting.
2. Acquaint with different kind of cost accounting methods.
3. Understand applications of cost accounting methods.

Financial Accounting B23-COM-101:-

1. Develop the understanding of theoretical framework of financial accounting, artificial intelligence and data analytics, accounting standards and accounting cycle.
2. Prepare the financial statements of companies and apply the knowledge of depreciation accounting.
3.Understand and prepare the accounts for the non-profit organizations and consignment accounts.
4. Prepare the branch accounts and knowing the accounting treatment in hire purchase & installment payment accounts.