

# ATAL BIHARI VAJPAYEE GOVT.DEGREE COLLEGE SUNNI, SHIMLA

## Department of Commerce

### Program Outcomes

PO1 - Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics and Environment etc.

PO2- Develops communication skills and build confidence to face the challenges of the corporate world. PO3 - Enhances the capability of decision making at personal and professional levels.

PO4 – Makes students industry ready and develop various managerial and accounting skills for better professional opportunities.

PO5- Develops entrepreneurial skills amongst learners.

PO6- Strengthen their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

PO7- Thus, after completing their graduation learners develop a thorough understanding of the fundamentals in Commerce and Finance.

### Course Outcomes

**1) Financial Accounting:-** The commerce graduate acquires conceptual knowledge of financial accounting and its concepts that help in imparting various accounting skills with practical knowledge for recording the business transactions.

**2) Business Organisation and Management:-** The Commerce graduate after studying this course gain knowledge about forms of business organisation, principles & Functions of management, Understanding leadership and motivation and various functional areas of management.

**3) Business laws:-** The Business regulatory framework is well understood after having a good knowledge of Indian Contract Act, Sale of Goods Act, Partnership Laws including LLP Act and Negotiable Instrument Act. The knowledge of all these laws enables the students to execute the policies related to corporate governance and business ethics.

**4) Business Statistics & Mathematics:-** The students are made familiar with the application of statistical tools and techniques which can be used in various fields of research and financial analysis. Techniques of statistics and mathematics help in business decision making.

**5) Company Law:-**After going through the contents of this course, a thorough knowledge of companies Act,2013 is gained which can be helpful for the formation and registration of the companies later any time. Documents required for registration are well read and understood under this including dividend, audit and winding up procedure.

**6) Computer Applications in Business:-**The students are made ready with computer skills and knowledge which help them to enhance their understanding of usefulness of Information technology alongside its application in the business operations.

**7) Corporate accounting:-**The students acquire the basic knowledge of corporate accounting and learn the techniques of preparing the financial statements related to corporate bodies, banking and insurance companies.

**8) Cost Accounting:-**Students have a good understanding and knowledge of basic concepts of cost, elements of cost including material, labour and overheads. After studying this course they have the capability to apply different methods of costing like job, contract, batch and process costing.

**9) E-Commerce:-**Students are now familiar with the mechanism for conducting business transactions through electronic means. E- Business Management is also learnt under this course practically.

**10) Human Resource Management:-**The knowledge of techniques and principles of HRM prepare a commerce graduate to easily manage human resource of a small organisation alongside understanding the HR management with concepts like training and development, maintenance of human resource and performance appraisal.

**11) Principles of Marketing:-** here the students gain knowledge of concepts, principles and tools and techniques of marketing which help them to understand the consumer behaviour, product pricing, promotion and distribution.

**12) Fundamentals of Financial Management:-**Principles and practices of financial management studied by the student under this course help him to take important investment, finance and dividend decisions along with capital budgeting decisions.

**13) Corporate Governance & Auditing:-** After learning this latest concept, one can apply auditing principles, procedures and techniques in accordance with current legal requirements and professional standards. They are given an overview of the principles of corporate governance with corporate social responsibility and business ethics.

**14) GST:-**The students after studying this paper have a knowledge of GST and they are equipped with applying the principles and provisions of GST with practical knowledge like understanding tax invoice, return and issues related to payment of tax.

**15) Entrepreneurship:-**The students understand to apply entrepreneurship as a career option as they can always capitalize their entrepreneurship ability in establishing micro, small and medium enterprises after mobilizing various resources and undergoing different feasibility tests.

**16) Economy of H.P.:-** Students gain a good understanding of the economy of the state they live in as they are given knowledge regarding the features of the economy of H.P. in relation to agriculture, horticulture, industrial and power sectors. After studying tourism they can ready themselves for various jobs at the state level.

**17) Corporate Tax Planning:-**The students are acquainted with the concepts of tax planning at corporate levels and they understand the concept of business restructuring which can be practically used in the entrepreneurship they look forward for.

**18) Banking & Insurance:-**After studying this course they can look forward to enter in these companies as they have now gained a good knowledge of banking concepts such as internet banking, endorsements and lending. Understanding the principles of insurance will help them in dealing with the business of insurance companies.

**19) Management Accounting:-**After the preparation of financial statements for sole trader, partnership and Joint stock company, this course has helped the student to analyze and interpret the financial data for drawing various meaningful inferences and conclusions at small and medium business levels.

**20) Computerized Accounting System:-** This practical course has helped the students in designing computerized accounting system which can be practically applied by a commerce graduate while executing his services in different organisations.

**21) International Business:-**The students are now familiar with the concepts, importance and dynamics of international business and India's involvement with the global business scenario. This course has provided theoretical foundations of International business relevant to the global business operations and developments.

**22) Office Management & Secretarial Practice:-**The students here are familiarized with the location and layout of a modern office of business as smooth functioning of any organisation depends upon the way various activities are arranged and organized in the office. These include the facilities provided to the staff working in the office. Hence a student has learnt the working environment with tools & equipments used in the office.

**23) Fundamentals of Investment:-** here the students are equipped with the knowledge of different investment alternatives, framework of their analysis and valuation of various portfolios. They are given knowledge about the role of SEBI and stock exchanges in the protection of investors.

**24) Consumer Protection:-**The rights of a consumer, the social and legal framework of consumer rights are learnt under this course. Grievance redressal mechanism under the consumer Protection Law gives them a good knowledge regarding unfair trade practices.

**25) Personal Selling and salesmanship:-**The art of personal selling is well learnt by a commerce graduate under this course. The preparation of sales reports is learnt which shall be of a great help in running their own business and ventures.

**26) Indian Economy:-**In-depth knowledge of various

problems and issues of Indian economy certainly help a student to elaborate its different phases to the interested users and other stakeholders in sectors like agriculture and industries.