



Shri Gosar Hansraj Gosrani Commerce & Shri D. D. Nagda BBA College. Jamnagar

Program outcomes, program specific outcomes and course outcomes for all
programs offered by the institution

(1) Program Offered - Bachelor of Commerce (B.Com)

OBJECTIVES	<ul style="list-style-type: none"> • Academic excellence: Our primary objective is to enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects. • Professional Excellence: The College motivates molds and prepares the students for positions of leadership in business organizations at the local, national and international levels. • Total commitment: The College is focused on the all-round development of the students' personality through proper education and exposure to the vast treasure of knowledge; sports facilities and by providing platforms for their socialization. • Holistic Development: College provides exposure to learners in the latest trends in relevant branches of knowledge, competence and creativity to face global challenges. • Socially responsible Citizen: College inculcates a sense of civic responsibility, social commitment, and moral accountability among the students through social activities to with exposure to human rights, value system, culture, heritage, scientific temper and environment. • Value-based Development: To impart quality and need based education our objective is to sensitize the students to their changing roles in society through awareness raising activities.
PROGRAMME OUTCOMES (PO)	<ul style="list-style-type: none"> • PO – 1: After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

	<ul style="list-style-type: none"> • PO – 2: The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business. • PO -3: The all-inclusive outlook of the course offer a number of values based and job oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.
PROGRAM SPECIFIC OUTCOME (PSO)	<ul style="list-style-type: none"> • PSO – 1: Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books • PSO – 2: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business. • PSO – 3: Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. • PSO – 4: Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. • PSO – 5: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing. • PSO – 6: Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making. • PSO–7: Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses. • PSO – 8: Leaners will acquire the skills like effective communication, decision making, problem solving in day to day business affaires • PSO – 9: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

	<ul style="list-style-type: none"> • PSO – 10: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services. • PSO -11: Learners will be able to do higher education and advance research in the field of commerce and finance. • PSO -12: Develop the ability to use accounting information to solve a variety of business problems. • PSO – 13: Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems. • PSO – 14: Develop the ability to use the fundamental accounting equation to analyse the effect of business transactions on an organization's accounting records and financial statements.
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Programme – Bachelor of Commerce – Semester - 1

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course outcome
1	English Language - 1	Core	The course intends to initiate the students in English language & Business english	Students who successfully complete the course should get insight into -- 1) Learning of life skills, cultures and human behavior 2) Basic skills of reading, listening and writing 3) Narrative writing 4) Paragraph writing 5) Tense structure
2	Principles of Micro Economics - 1	Core	To familiar the students with various micro economics concepts and their application in the decision – making	Students who successfully complete the course should -- 1) Understand the basic concept and difference between Economic theories and Business Economics. And acquaint themselves with principles of Managerial Economics. 2) Learn the concept of Elasticity of Demand and its types. 3) Understand the concept of Production and laws related to production. 4) Analyse the Production cost.
3	Financial Accounting - 1	Core	The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions	Students who successfully complete the course should --- 1) Learn Accounting procedure for amalgamation 2) Understand Accounting treatments in the books of the Consignor and Consignee 3) Learn Accounting procedure for Joint Venture transactions 4) Understand Accounting Treatment of premium paid by the firm in different situations
4	Business Organisation & Management - 1	Core	The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.	Students who successfully complete the course should -- 1) Acquire the knowledge of Management Process. 2) Understand and apply the management function: Planning organizing, staffing, directing and controlling 3) Meet the challenges of modern Management

5	Company Law - 1	Core	The objective of the course is to impart basic knowledge of the provisions of the Companies Act 1956 & new provisions of Companies Act 2013	Students who successfully complete the course should --
				1) Have clear understanding about the formation of company.
				2) Learn to disclose the forms, contents and alteration of memorandum and articles of association.
				3) Understand the functioning of governing bodies of company law administration.
				4) Understand the Provisions of determination of the divisible profit and dividend
6	Personal Selling and Salesmanship - 1	DSE-1	The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.	Students who successfully complete the course should --
				1) Be familiarize with the fundamentals of personal selling and its process
				2) Understand selling as a career and what it takes to be a successful salesman to arouse interest of desired consumers and to take action.
				3) Learn the Selling Process
				4) Understand the Mechanisms for sales promotion
7	Business Mathematic – 1	DSE-1	The course aims to provide basic knowledge to the students about the fundamental concepts of business mathematics & its application in business	Students who successfully complete the course should --
				1) Understand the basics terminologies of set theory, venn diagrams, proofs and their applications in problem sums
				2) Understand the basics, theorems, uses and applications of permutations and combinations
				3) Understand the methods of interpolation and extrapolations to be used in business.
				4) Understand the expansion methods, to find the terms and coefficients of the terms
8	Entrepreneurship – 1	DSE-2	1) To make the students aware about the business environment. 2) To create entrepreneurial awareness among students. 3) To motivate students to make their mind set for taking up entrepreneurship as career.	Students who successfully complete the course should --
				1) Understand the term Entrepreneur and Entrepreneurship in detail
				2) Learn concepts of Entrepreneurship and its principles to execute it
				3) Understand the social responsibilities and accountability of Entrepreneur towards all the stakeholders
				4) Understand the practical aspects associated with entrepreneurship

9	Computer Application in Business	DSE-2	To impart information technology related skills to the students	Students who successfully complete the course should --
				1) Have knowledge about computer basics
				2) Learn about different input output devices
				3) Comprehend Number System and Codes
				4) Have knowledge about Internet basics
				5) Practically work on MS Word and MS Excel
10	Accounting – 1	Elective	The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording different kinds of economic - business transactions.	Students who successfully complete the course should --
				1) Learn Accounting treatment for Professional Persons' Annual Accounts
				2) Understand Accounting treatments under Hire Purchase system
				3) Make Replacement Account
				4) Understand Methods of Inventory Valuation
11	Business Management - 1	Elective	To aware the students about the business management principles and practices due to development of industry and business as a complex phenomenon in the world and their impact on organizational efficiency is needed.	Students who successfully complete the course should --
				1) Understand the importance of Personnel Management and get knowledge regarding the role and duties of Personnel Manager.
				2) Apprehend the entire process of Manpower Search.
				3) Gains knowledge about Job Analysis, Job Description, Job Evaluation and Performance Appraisal
				4) Know the importance and methodology of Training.

Programme – Bachelor of Commerce – Semester - 2

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course outcome
1	English Language - 2	Core	The course intends to initiate the students in English language & Business english	Students who successfully complete the course should get insight into --
				1) Learning of life skills, cultures and human behavior
				2) Basic skills of reading, listening and writing
				3) Narrative writing
				4) Paragraph writing
2	Principles of Micro Economics - 2	Core	To familiar the students with various micro economics concepts and their application in the decision – making	Students who successfully complete the course should --
				1) Understand the types of market structures, detailed study on Perfect Competition and Monopoly.
				2) Learn Price Discrimination and Monopolistic Competition.
				3) Know the concept of Selling Cost and Oligopoly market structure.
				4) Apprehend theories of rewards of factors of production.
3	Financial Accounting - 2	Core	The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	Students who successfully complete the course should ---
				1) Understand the financial impact of conversion of partnership firms into company with special reference to purchase consideration.
				2) Understand difference between conversion and acquisition with the help of accounting entries.
				3) Learn the procedure to be followed for distribution of cash when the partnership firm dissolves.
				4) Classify the income and expenditure and receipt/payments of non- trading concerns.
4	Business Organisation & Management - 2	Core	The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.	Students who successfully complete the course should --
				1) Understand the purpose and methods of Directing.
				2) Have knowledge about traits and types of leaders and also learn different styles of Leadership.
				3) Learn the procedure of decision making and understand the importance of communication.
				4) Learn the utility of Motivation and Group Dynamics to retain their employees
				5) Learn the impact and techniques of Controlling.

5	Company Law - 2	Core	The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013	Students who successfully complete the course should --
				1) Know the qualification, appointment, powers and liabilities of director and secretary.
				2) Explain the types of meeting and modes of winding up.
				3) Learn the procedure of Liquidation.
				4) Understand the important Case Studies under the Companies Act 2013.
6	Personal Selling and Salesmanship - 2	DSE-1	The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.	Students who successfully complete the course should --
				1) Understand Sales Organization, Duties & Responsibility of Sales Manager and Sales Routine.
				2) Understand the objectives and functions of Sales Management and learn to formulate sales policies.
				3) Learn the process of Recruitment, Selection and Training of Salesman and also to understand the Purposes of Motivational sales conferences.
				4) Learn the methods of remuneration for salesman, understand controlling techniques and learn to prepare Sales Report.
7	Business Mathematic – 2	DSE-1	The course aims to provide basic knowledge to the students about the fundamental concepts of business mathematics & its application in business	Students who successfully complete the course should --
				1) Understand the types of matrices, its applications and uses, addition, subtraction, multiplication, find inverse and find the value of unknown values.
				2) Understand the methods of solving the equations, find unknown values and solve determinants.
				3) Understand the basics of limits, formulae and applications of limits
				4) Understand the ways of proving the equations and using three power series and its applications.
8	Entrepreneurship – 2	DSE-2	1) To make the students aware about the business environment. 2) To create entrepreneurial awareness among students. 3) To motivate students to make their mind set for taking up entrepreneurship as career.	Students who successfully complete the course should --
				1) Understand the term Entrepreneur and Entrepreneurship in detail.
				2) Understand the procedure of how to start enterprise
				3) Understand the business environment in detail
				4) Understand contribution of Entrepreneur in various sectors
				5) Understand the contributions and developments in the field of EDPS and government assistance

9	E-Commerce & Use of RDBMS (MS-Access)	DSE-2	The core objective of the course is to familiar to the students about the E-Commerce and Use of RDBMS	Students who successfully complete the course should --
				1) Learn to Navigate Database and Access data types theoretically and practically
				2) Learn Creating tables through wizard and design view, datasheet view and Understand field properties theoretically and practically.
				3) Understand the basics of Query and Forms theoretically and practically.
				4) Understand the importance of E-Commerce and learn the basics of M-Commerce.
10	Accounting – 2	Elective	The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording various kinds of business transactions.	Students who successfully complete the course should --
				1) Learn Farm Accounting
				2) Understand Accounting treatments under Royalty system
				3) Understand about Voyage Accounting.
				4) Understand of accounting of sales under installment system.
11	Business Management - 2	Elective	To aware the students about the Production Business Management principles and practices due to development of industry and business as a complex phenomenon in the world and their impact on organizational efficiency is needed.	Students who successfully complete the course should --
				1) Understand concept of operations management
				2) Understand the concept of operations strategy.
				3) Understand importance of concepts and technicalities regarding plant's locations.
				4) Understand importance of concepts and technicalities regarding plant's layout.

Programme – Bachelor of Commerce – Semester - 3

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course outcome
1	ENGLISH LANGUAGE - 3	Core	The course intends to initiate the students in English language skill & the course intends to equip the students with language skills for business and commerce.	<p>Students who successfully complete the course should get insight into --</p> <p>1) English in Practice - 2, Aravind R. Nair et. al., Cambridge University Press. 2016 (Unit 1 to 5 of the reading section) University Press.</p> <p>2) English Grammar - Transformation of sentences & Voices</p> <p>3) Vocabulary - Common abbreviations used in commerce common terms in everyday business</p> <p>4) Creative Writing – Composition/Comprehension, Resume/ Job Application, Expansion of an idea</p>
2	PRINCIPLES OF MACRO ECONOMICS – 1	Core	This syllabus aims at making students aware of functioning of monetary theories and prevailing banking system in India and macro level stability.	<p>Students who successfully complete the course should get insight into --</p> <p>1) Students learnt concepts of money, its functions, its components and it's changing relating significance and theories of value of money - quantity theory of money.</p> <p>2) Analyzed of Indian Banking System - Definition, types, Credit creation process of Banks, RBI - Functions & control by RBI.</p> <p>3) Keynesian Theory - 1 - Aggregate demand & Consumption function</p> <p>4) Keynesian Theory - 2 - Marginal efficiency of capital and employment theory</p>
3	CORPORATE ACCOUNTING – 1	Core	To provide basic knowledge & skills to the students about Corporate Accounting principles and practices.	<p>Students who successfully complete the course should --</p> <p>1) Students learns about "Final Account of the Company as per Companies Act, 2013.</p> <p>2) Learning about the redemption of redeemable preference shares.</p> <p>3) learning about the Internal Reconstruction - Capital Reductions.</p> <p>4) learning of Accounting of Underwriting Commission</p>
4	COST ACCOUNTING -1	Core	To familiar the students about Cost Accounting concepts, principles and their practical Application in the Decision-Making.	<p>Students who successfully complete the course should ---</p> <p>1) Students learns about the brief concept of Cost-Accounting.</p> <p>2) Students learns about "Material Cost" - meaning, type techniques, process and practical sums.</p> <p>3) Students learns about "Labour Cost" - Meaning, Classification, Different wage systems, Labour turnover and practical sums.</p> <p>4) Students learns about "Contract Costing" - Meaning, characteristics, Special items, Types of Contract and practical sums.</p>

5	INCOME TAX LAW AND PRACTICE - 1	Core	To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.	Students who successfully complete the course should -- 1) Students learnt about introduction of Income Tax Act - 1961 & concepts of taxes. 2) Analysed Residential status and Incomes exempted from Tax. 3) Learning concepts of salary and its exceptions 4) House property and its exemptions.
6	BUSINESS COMMUNICATION - 1	Core	The course intends to initiate the students in English language. At the end of the course the students will acquire communication skill essential for business. The course intends to initiate the students in Business English.	Students who successfully complete the course should -- 1) Students learnt about communication. 2) Analyzed basic forms of communication - Verbal & Non-Verbal. 3) Understanding the layout of business letter. 4) Drafting business letters professionally.
7	ACCOUNTING - 3	Elective	The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording various kinds of business transactions.	Students who successfully complete the course should -- 1) Students thorough concepts of - "Valuation fo Goodwill and Valuation of Shares". 2) Knowledge regarding operating costing of road transportation. 3) Knowledge regarding profit prior to and after incorporation of company.
8	BUSINESS MANAGEMENT – 3 (OFFICE MANAGEMENT)	Elective	The purpose of this course is to familiarize the students with the activities in a modern office and facilities provided to the staff working in the office, the working environment and the tools and equipment used in office.	Students who successfully complete the course should -- 1) Students learned concepts of Office & Office Management. 2) Office Management - brief on Filing & Indexing and related matters thereof. 3) Modern office equipment and office automation. 4) Banking facilities.

Programme – Bachelor of Commerce – Semester - 4

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course outcome
1	ENGLISH LANGUAGE - 4	Core	The course intends to initiate the students in English language skill & the course intends to equip the students with language skills for business and commerce.	<p>Students who successfully complete the course should get insight into --</p> <p>1) English in Practice - 2, Aravind R. Nair et. al., Cambridge University Press. 2016 (Unit 6 to 10 of the reading section) University Press.</p> <p>2) English Grammar - Reported Speech and Conjunctions</p> <p>3) Vocabulary - Phrasal verbs (related to commerce)</p> <p>4) Creative Writing – Composition/Comprehension, Personal letters/ emails and Official letters</p>
2	PRINCIPLES OF MACRO ECONOMICS – 2	Core	This syllabus aims at making students aware of some macro level issues and issues related international trade.	<p>Students who successfully complete the course should get insight into --</p> <p>1) Students learnt concepts of Economic Fluctuation and Inflation.</p> <p>2) Students learnt concepts of Internal & International trade.</p> <p>3) Students learns about Balance of Trade and Balance of Payment and its deficit and reasons.</p> <p>4) Exchange rate and International monetary and financial institutions.</p>
3	CORPORATE ACCOUNTING – 2	Core	To provide basic knowledge & skills to the students about Corporate Accounting principles and practices.	<p>Students who successfully complete the course should --</p> <p>1) Students learns about Amalgamation of Companies and its accounting treatment as per Accounting Standard</p> <p>2) Learning about the Absorption of Companies.</p> <p>3) learning about the External Reconstruction.</p> <p>4) learning of Voluntary liquidation of Company.</p>
4	COST ACCOUNTING - 2	Core	To familiar the students about Cost Accounting concepts, principles and their practical Application in the Decision-Making.	<p>Students who successfully complete the course should ---</p> <p>1) Students learns about Unit-Costing - Element of Cost, Cost Sheet and Practical sums</p> <p>2) Students learns about Reconciliation of Cost & Financial Accounts.</p> <p>3) Students learns about "Process Costing".</p> <p>4) Students learns about "Job Costing" & "Batch Costing".</p>

5	INCOME TAX LAW AND PRACTICE - 2	Core	To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.	<p>Students who successfully complete the course should --</p> <p>1) Students learnt about Income Tax Computation under the Head - Business or Profession.</p> <p>2) Learning concepts related with "Income under the head Capital Gains".</p> <p>3) Learning concepts of Income under the head Other-Sources</p> <p>4) Learning concepts related with TDS, Advance Tax, Interest on Income Tax, Income Tax Authorities and</p>
6	BUSINESS COMMUNICATION - 2	Core	The course intends to initiate the students in English language. At the end of the course the students will acquire communication skill essential for business. The course intends to initiate the students in Business English.	<p>Students who successfully complete the course should --</p> <p>1) Students learnt about Types of communication - Upward / Downward, Horizontal / Diagonal</p> <p>2) Students learnt about Communication through technology like cell-phone, e-mail etc.</p> <p>3) Understanding the Effective Presentation/speech and preparation for Job-Interview.</p> <p>4) Drafting business letters professionally.</p>
7	ACCOUNTING - 4	Elective	The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording various kinds of business transactions.	<p>Students who successfully complete the course should --</p> <p>1) Students thorough concepts of - "Accounting of General Insurance Company".</p> <p>2) Get knowledge regarding Accounting of Insolvency Accounts under the provincial Insolvency Act 1920.</p> <p>3) Get knowledge regarding accounting of fire-claims under stock insurance policy.</p> <p>4) Get knowledge regarding accounting of fire-claims under consequential loss policy.</p>
8	BUSINESS MANAGEMENT – 4 (INVENTORY MANAGEMENT)	Elective	The purpose of this course is to familiarize the students about the activities and awareness of Inventory Management principle and practices.	<p>Students who successfully complete the course should --</p> <p>1) Students learned concepts of Inventory Management</p> <p>2) Get knowledge about Material Purchase and Material receiving and inspection of goods.</p> <p>3) Get knowledge about Material Storage, Material Control and Material Handling.</p>

Programme – Bachelor of Commerce – Semester - 5

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course outcome
1	English Language - 5	Core	The course intends to familiarize the students with various ideas related to commerce and business. The course aims to hone students' skill in English language and make them confident about using the language.	Students who successfully complete the course should get insight into -- 1) 'Name of the text: English in Practice - 3' - by Aravind R. Nair et. al., Cambridge University Press. 2016 2) Composition / Comprehension -- Individual Report 3) Composition / Comprehension -- Questionnaire 4) Composition / Comprehension -- Stock market report & Essay writing.
2	Indian Economy - 1	Core	The objective of the syllabus to keep aware the students about the problems arising at national and international level on account of the process of liberalization and globalization.	Students who successfully complete the course should get insight into -- 1) The concept of Indian and International Environment. 2) The different Economic Indicators -- Income, Savings & Investment. 3) Problems of Economic Development in the context of India. 4) Poverty & Remedies for eradication of poverty with reference to business opportunities
3	Business Mathematics and Statistics - 1	Core	To familiarize the students with various statistics & mathematical tools and their application in the business decision making.	Students who successfully complete the course should get insight into -- 1) Student learnt Linear Correlation 2) Student learnt Linear Regression 3) Student learnt Probability 4) Student learnt Probability Distribution - 1
4	Auditing and Corporate Governance - 1	DSE - 1	To provide knowledge of Auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles and practices of Corporate Governance	Students who successfully complete the course should get insight into -- 1) Students gained knowledge regarding meaning and scope of audit. 2) Students gained knowledge regarding Internal Audit, Internal Control & Vouching. 3) Students gained knowledge about Company Audit -- As per relative guideline of Companies Act-2013 4) Student learnt about Corporate Governance.

5	Consumer Protection - 1	DSE - 1	The aim of this paper is that the student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment	Students who successfully complete the course should get insight into --
				1) Students gained knowledge regarding conceptual framework
				2) Student gained knowledge regarding - Consumer Satisfaction and dissatisfaction, Grievances and Complaints and alternatives available to Dissatisfied Consumers
				3) Students gained knowledge about "The Consumer Protection Act - 1986".
				4) Students gained knowledge about Organizational Set-Up under the "The Consumer Protection Act - 1986".
6	Financial Management – 1	DSE - 2	To aware the students about the financial management principles & practices	Students who successfully complete the course should get insight into --
				1) Elementary concepts of nature, scope, goals and objectives of financial management and concept of time value of money and financial forecasting.
				2) Student gained knowledge regarding - Sources of Finance which includes Security Financing and Internal Financing.
				3) Student gained knowledge regarding - Sources of Finance which includes loan financing, Bridge financing and Loan syndication and Book-building and Promoters' contribution
				4) Student gained knowledge regarding New Financial Institutions.
7	Human Resource Management - 1	DSE - 2	The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization and to create an understanding of the various policies and practices of human resource management	Students who successfully complete the course should --
				1) Students were conveyed concepts of human resource, scope, functions, policies, evolution and human resource challenges.
				2) Brief note on corporate objectives, human resource planning and obstacles while setting human resource planning.
				3) Elementary concepts of human resource management such as job analysis, job description , induction and placement.
				4) [A] Performance and Incentive based Wage-Plans & Human Resource Morale and Discipline

8	Management Accounting - 1	DSE - 3	To provide the knowledge about the use of financial, cost and other data for the purpose of managerial plans, control and decision making	Students who successfully complete the course should --
				1) Students learnt basic concepts of management accounting and Fund-Flow Statement.
				2) Concept of Standard Costing & Calculations of Material Variances.
				3) Standard Costing - Calculations of Labour Variances.
				3) Concept of Marginal Costing, Break-even analysis & calculations of BEP, Contribution, PVR, MOS & Key Factor.
9	International Business - 1	DSE - 3	The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments	Students who successfully complete the course should --
				1) Basic introduction, meaning, concept of international business, Globalization & its impact.
				2) International Business Environment - Meaning & Concept. National, Foreign, Cultural, Political & Legal Environments
				3) Theories of International Trade.
				4) International Organizations & arrangements.
10	Accounting - 5	DSE - 4	The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording various kinds of business transactions.	Students who successfully complete the course should --
				1) Concept and practical sums of Accounting for Investments.
				2) Calculations of conversions of Single Entry into Double-Entry.
				3) Concept and practical sums of Operating Costing of Hotel, Hospital and Theatre
				4) Concept and practical sums of Process Costing.
11	Business Management - 5 (Marketing Management - 1)	DSE - 4	To aware the students about the principles and practices of Marketing concepts and its' managerial applications.	Students who successfully complete the course should --
				1) Introduction, concept, evolution, nature, scope, functions, Marketing mix of Marketing Management
				2) Pricing decision & Product decision.
				3) Concept of Distribution Channel - Physical Distrubution decision.
				4) Theories of Promotion decision.

Programme – Bachelor of Commerce – Semester - 6

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course outcome
1	English Language - 6	Core	The course intends to familiarize the students with various ideas related to commerce and business. The course aims to hone students' skill in English language and make them confident about using the language	Students who successfully complete the course should get insight into -- 1) "English in Practice - 3" - By Aravind R. Nair; Cambridge University 2) Composition/Comprehension - Copy writing for an advertisement 3) Composition/Comprehension - Meetings: agenda, circular, memo, minutes, notice, resolution 4) Composition/Comprehension - - Press release & Translation
2	Indian Economy - 2	Core	The objective of the syllabus to keep aware the students about the problems arising at national and international level on account of the process of liberalization and globalization.	Students who successfully complete the course should get insight into -- 1) A bird's eye view of Different Economic Sectors - Industries & Agriculture 2) Role of Government & its policies like Monetary Policy, Fiscal Policy, Import – Export Policy & Industrial Policy. 3) Process of Privatization and Disinvestment & Foreign Investment. 4) Planning in India.
3	Business Mathematics and Statistics - 2	Core	To familiarize the students with various statistics tools and their application in the decision making in business.	Students who successfully complete the course should get insight into -- 1) Concept of Normal Distribution, Properties and its application along with Examples 2) Student learnt components and time series and computation of seasonal index number. 3) Association of Attributes & Methods of studying Association attributes 4) Students were conveyed sample and sampling method and computations of variance of sampling random, sample Mean. Stratified sample Mean(Two or Three strata only) and systematic sampling.
4	Auditing and Corporate Governance - 2	DSE - 1	To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles and practices of Corporate Governance	Students who successfully complete the course should get insight into -- 1) Verification and Valuation, its objectives, testing Assets and Liabilities & Auditors duties and responsibilities 2) Determinants of divisible profit & Dividend- meaning-types-guideline of companies Act-2013 3) Students learnt about Audit report and Audit Certificate, Types & Importance of Audit Report & Auditor's liability 4) Morality and Ethics, Corporate Ethics, Ethical Behaviour & Green Governance

5	Consumer Protection - 2	DSE - 1	The objective of this paper is that the student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment	Students who successfully complete the course should get insight into --
				1) Grievance Redress Mechanism Under the CPA - 1986
				2) Industry Regulators and Consumer Complaint Redress Mechanism
				3) Consumerism in India
				4) Quality & Standardization
6	Financial Management - 2	DSE - 2	To aware the students about the financial management principles & practices	Students who successfully complete the course should get insight into --
				1) Concept of Working Capital Management, Needs and Utilities, Types, Sources and adequacy
				2) Concept of Management of Inventory, Benefits, Limitations, Control motive factors, Methods and Techniques
				3) Concept of Management of Cash, Objectives, Benefits, Limitations, Scope & Functions, Cash Budget
				4) Concept of Management of Receivables, Objectives, Benefits, Limitations, Determining Factors
7	Human Resource Management – 2	DSE - 2	The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization and to create an understanding of the various policies and practices of human resource management	Students who successfully complete the course should get insight into --
				1) Training & Development
				2) Managing Employee Benefits & Welfare Services
				3) Industrial Psychology and Industrial Relations.
				4) Industrial Disputes & Trade Unions.
8	Management Accounting - 2	DSE - 3	To provide the knowledge about the use of financial, cost and other data for the purpose of managerial plans & planning, control and decision making.	Students who successfully complete the course should get insight into --
				1) Basic Concept of Financial Analysis and Interpretation, Calculations of ratio analysis (solvency ratios, liquidity ratios, turnover ratios)
				2) Budgeting & budgetary Control, Practical sums of Cash budget
				3) Practical sums of Flexible budget & its theory.
				4) Accounting & Managerial meaning of the term "Cash", "Cash Flow" & "Cash Flow Statement" & practical sums of Cash-Flow-Statement as per AS-3.

9	International Business - 2	DSE - 3	The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.	<p>Students who successfully complete the course should get insight into --</p> <p>1) Regional Economic Co-operation and International Financial Environment.</p> <p>2) Organizational Structure - Developments and Issues.</p> <p>3) Foreign Trade Promotion measures and Organizations in India.</p> <p>4) Financing of Foreign Trade and Payment Terms.</p>
10	Accounting - 6	DSE - 4	The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording various kinds of business transactions.	<p>Students who successfully complete the course should get insight into --</p> <p>1) Students learnt about Branch Accounting</p> <p>2) Final Accounts of Electricity Company.</p> <p>3) Alteration of Share Capital.</p> <p>4) Theory & Practical sums of Earning Per Share.</p>
11	Business Management – 6 [Marketing Management - 2]	DSE - 4	To aware the students about the principles and practices of Marketing concepts and its' managerial applications.	<p>Students who successfully complete the course should get insight into --</p> <p>1) Students learnt about Market Segmentation.</p> <p>2) Demand Forecasting.</p> <p>3) Service Marketing.</p> <p>4) Recent new concept of Marketing -- Cyber Marketing, Online Marketing, Direct Marketing, Social Marketing, Green Marketing & Rural Marketing.</p>



**Shri Gosar Hansraj Gosrani Commerce & Shri D. D. Nagda BBA College.
Jamnagar**

Program outcomes, program specific outcomes and course outcomes for all
programs offered by the institution

(1) Bachelor of Business Administration	
OBJECTIVES	<ul style="list-style-type: none">• Make Students ready to exhibit understanding of broad business concepts and principles.• Make Students ready to exhibit critical thinking skills to address diverse business challenges and opportunities.• Model business professionalism and demonstrate effective written and oral communication skills.• In summary, the core objective of the course is to prepare young person for junior executive position in various commercial, Industrial and non-profit organization.
PROGRAMME OUTCOMES (PO)	<ul style="list-style-type: none">• To develop an understanding of the Functions of Business.• To develop critical and analytical thinking.• To develop interpersonal skills• To provide Global perspectives of Business.• To develop entrepreneurial skills
PROGRAM SPECIFIC OUTCOME (PSO)	<ul style="list-style-type: none">• To have a clear idea of the various responsibilities of the different departments.• To understand the ethical challenges in a business.• Analyse global environment and its impact on business.• Ability to analyse and interpret data.• Ability to make crucial decisions.

Programme – Bachelor of Business Administration – Semester - 1

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course Outcome
1	COMMUNICATION SKILLS AND BUSINESS WRITING	Foundation	(1) To hone students' communication skills	CO1: To acquaint students' with the fundamentals of communication
			(2) To strengthen students' ability for business writing	CO2: To equip the students with the various aspects of report writing
			(3) To equip the students with the knowledge various aspects of communication	CO3: To strengthen students' ability for business writing
				CO4: To practice business writing
2	MICRO ECONOMICS	Core	(1) To provide basic knowledge basic principles, concepts and tools of economics.	CO 1: To understand basic knowledge of principles, concepts and tools of economics
			(2) To make enable students for understanding application/working of economic theories, concepts and tools in real market conditions.	CO 2: To help them understand the theory of utility
			(3) To develop ability of students to apply principles, concepts and tools of economics.	CO 3: To develop the ability to understand theory of demand and supply and its elasticity with application
			(4) To develop/enhance ability of student to take accurate decisions on basis of knowledge of principles, concepts and tools of economics.	CO 4: To familiarize with structures of market
3	ELEMENTS OF BUSINESS MATHEMATICS	Elective	(1) To sharpen mathematical abilities in making Business Decision	CO1: To sharpen mathematical abilities in making Business Decision
				CO2: To equip the students' with knowledge of permutation and combination
			(2) Improve logical and reasoning abilities.	CO3: To help them understand the concepts of Arithmetic, Geometric and Harmonic Progression
				CO4: Improve logical and reasoning abilities by understanding Binomial Theorem, Interpolation and Extrapolation and Mathematical Induction.
4	FUNDAMENTALS OF MANAGEMENT	Core	This course contains only introductory aspects of business management. It primarily focuses on meaning, importance, and functions of business management. The course helps students across the disciplines to overview business management. The basic objective is to help the students understand the fundamental concepts and principles of management. The students are required to study only primary aspects of management.	CO1: To help the students understand the fundamental concepts and principles of management.
				CO2: To study primary aspects of Management
				CO3: To acquaint them with POSDCoRB
				CO4: To help them overview the areas of Business Management

5	FORMS OF BUSINESS ORGANISATION	Core	To make the students familiar with the basic concepts in commerce, trade and industry, to expose them to modern business world and to make familiar with different forms of business organizations, their formation and management.	CO1: To make the students familiar with the basic concepts in commerce, trade and industry
				CO2: To expose them to modern business world
				CO3: To make them familiar with different forms of business organizations, their formation and management.
				CO4: To understand the different business combination
6	PRINCIPLES AND PRACTICE OF ACCOUNTING	Elective	To develop conceptual understanding of the basic accounting system through book-keeping mechanism and to impart skills for preparation of financial statements.	CO1: To develop conceptual understanding of the basic accounting system through book-keeping mechanism
				CO2: To know the procedure from journal entry to trial balance
				CO3: To make them familiar with subsidiary books
				CO4: To impart skills for preparation of financial statements.
7	ENVIRONMENTAL SCIENCE	Allied	To create awareness among the students regarding environmental situation, Legislations and International treaties and motivate to contribution for creating awareness in the Society.	CO1: To create awareness among the students regarding environmental situation
				CO2: To familiarize them with the Legislations and International treaties
				CO3: To motivate them to contribute for creating awareness in the Society
				CO4: To help them know the environmental and disaster management systems
8	OFFICE AUTOMATION	Core	The objective of the course is to make students aware about basics of computers, peripheral devices, internet environment, word processing, spread sheets and presentation	CO1: To make students aware about basics of computers
				CO2: To help them know peripheral devices, word processing, spread sheets and presentation
				CO3: To educate them with internet environment
				CO4: To practice MS Word, MS Excel and MS PowerPoint

Programme – Bachelor of Business Administration – Semester - 2

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course Outcome
1	CONVERSATIONAL ENGLISH	Foundation	(1) To hone students communicative skills.	CO1: To hone students' communicative skills.
			(2) To drill students in conversational English.	CO2: To drill students in conversational English.
			(3) To strengthen students' ability to use English for day to day purposes.	CO3: To strengthen students' ability to use English for day to day purposes.
				CO4: To develop ability of students to introduce themselves, have a flair over situational dialogues, equip themselves with tele-manners and enhance their vocabulary
2	MACRO ECONOMICS	Core	(1) To provide basic knowledge basic principles, concepts and tools of macro-economics.	CO1: To provide basic knowledge basic principles, concepts and tools of macro-economics.
			(2) To make enable students for understanding application/working of macro-economic concepts and tools in actual conditions.	CO2: To enable students to understand application of macro-economic concepts and tools in actual conditions.
			(3) To develop ability of students to apply principles, concepts and tools of macro-economics.	CO3: To enhance ability of students to take accurate decisions based on macroeconomic tools
			(4) To develop/enhance ability of student to take accurate decisions on basis of knowledge of principles, concepts and tools of macroeconomics.	CO4: To help them understand in depth National Income, Demography, Inflation, Commercial banking and International trade
3	ADVANCE TECHNIQUES OF BUSINESS MATHEMATICS	Elective	(1) To sharpen mathematical abilities in making Business Decision	CO1: To sharpen mathematical abilities in making Business Decision
				CO2: Improve logical and reasoning abilities
			(2) Improve logical and reasoning abilities	CO3: To acquire knowledge of Limits, Determinants, Matrices and Derivatives
				CO4: To integrate disciplines of Mathematics and Finance
4	EMERGING TRENDS IN CONTEMPORARY MANAGEMENT	Core	This course presents some issues relating to contemporary business management theory and practices. It primarily focuses on historical development of management as well some issues relevant to modern management. The objective is to help the students glimpse some key issues relevant to modern management practices across the globe.	CO1: To help them understand issues relating to contemporary business management theory and practices.
				CO2: To help them focus on historical development of management as well some issues relevant to modern management.
				CO3: To help the students analyze key issues relevant to modern management practices across the globe.
				CO4: To study the corporate stories to understand the management issues with real situations.
5	BUSINESS ACCOUNTING	Elective	To develop conceptual understanding of the basic accounting system through book-keeping mechanism and to impart skills for preparation of	CO1: To acquaint them with Accounting Standards
				CO2: To learn Depreciation Accounting and Valuation of Inventories

5	BUSINESS ACCOUNTING	Elective	through book keeping mechanism and to impart skills for preparation of financial statements.	CO3: To study technology and its repercussions on E-Commerce and E-Marketing
				CO4: To know how to prepare final accounts of Partnership firm
6	E – COMMERCE	Allied	To provide basic knowledge of Ecommerce.	CO1: To provide basic knowledge of Ecommerce
				CO2: To study types of E-Commerce and EDI
				CO3: To study technology and its repercussions on E-Commerce and E-Marketing
				CO4: To acquaint them with recent trends in E-Commerce
7	IT TOOLS FOR BUSINESS	Core	The objective of the course is to learn how records can be maintained, use of historical data for future, find some patterns from historical data and analyze the data for project work.	CO1: To learn how records can be maintained
				CO2: To use of historical data for future, find some patterns from historical data and analyze the data for project work.
				CO3: To understand the concepts of database, tables, queries and forms
				CO4: To practice the concepts under the able guidance
8	PRACTICAL STUDIES	Project	The objective of practical training is to develop among the students a feel about industrial environment and business practice. Also to develop a practical base in them as a supplement to the theoretical study of the management in general.	CO1: To develop among the students a feel about industrial environment and business practice
				CO2: To develop a practical base in them as a supplement to the theoretical study of the management in general.

Programme – Bachelor of Business Administration – Semester - 3

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course Outcome
1	Principles of Marketing	Core	The objective of this course is to help the students understand the fundamental concepts and principles of Marketing and Marketing Management. The course will be useful to real understand basic marketing decisions, marketing practices and marketing environment. The topics in the course should be discussed in relations to real marketing practices within and outside India.	CO1 - Understand the term Modern Marketing
				CO2 - Understand the Product decisions & Pricing decisions
				CO3 - Learn the basics of Market promotion decisions.
				CO4 - Understand the Distribution Decisions.
2	Financial Management	Core	The objective of this course is to help the students understand the fundamental concepts and Finance & Financial Management.	CO1 - Learn in details about the nature and scope of financial management.
				CO2: Understand the concept Time Value of money
				CO3: Learn in depth about working capital concept in the financial management.
				CO4 - Understand in detail about the Investment Decisions
3	Human Resource Management	Core	(1) To familiarize learners with basic concepts of Human Resource Management. (2) To introduce emerging issues in the field of HRM.	CO5 - Understand in depth about Capital Structure.
				CO1 - Learn in details Human Resource Management
				CO2 - Learn in depth about Acquisition of Human Resource.
				CO3 - Learn about Training and Development.
4	Managerial Economics	Core	(1) To provide basic knowledge basic principles, concepts and tools of managerial economics. (2) To make enable students for understanding application/working of managerial economic theories, concepts and tools in real market conditions. (3) To develop/enhance ability of student to take accurate decisions on basis of knowledge of principles, concepts and tools of economics.	CO4 - Lean in details about Performance appraisal.
				CO5 - Understand about Employee Maintenance.
				CO1 - Understand managerial economics - meaning, definition, nature & scope.
				CO2 - Understanding about Demand forecasting - meaning, objectives, methods
				CO3 - Understand production analysis.
				CO4 - Cost analysis and Equilibrium of firm.

5	Entrepreneurship Development	Core	This course provides students with a solid introduction to the entrepreneurial process of creating new businesses, role of Creativity and innovation in Entrepreneurial start-ups ,manage family-owned companies ,context of social innovation and social Entrepreneurship and issues and practices of financing entrepreneurial businesses.	CO1 - Learn in depth about the Entrepreneurial Management
				CO2 - Learn about Creativity, Innovation And Social Entrepreneurship
				CO3 - Learn the details of Family Business And Entrepreneurship and financial management with regards to the business.
				CO4: Learn in depth about the Entrepreneurship Development Programme (EDPs)
6	Corporate Accounting	Elective	To develop conceptual understanding regarding corporate accounting system and to prepare financial statements with reference to Laws applicable in this respect.	CO1 - Understand about Issue, Forfeiture And Re-Issue Of Shares.
				CO2 - Learn about Redemption of Redeemable Preference Shares, and buy back of equity shares
				CO3 - Know the issue of bonus shares.
				CO4 - Know Issue and Redemption of Debentures
				CO5 - Have an insight into Final Accounts of Company.
7	Business Statistics	Elective	(1) To clear the Fundamental of Statistics (2) Improve Logical Abilities (3) To develop Research Aptitude	CO 1: Learn the basics of Linear Correlation
				CO 2: Understand Linear Regression.
				CO 3: Learn about Probability and Probability Distribution
8	Personality Development & Communication Skills	Foundation	(1) To develop students soft skills (2) To hone students communication skills (3) To equip the students with skills and competence which will assist them in their career	CO1 - Text - 'English and Soft Skills' – By S P Dhanavel, Publication: - Orient Black Swan ISBN: - 978-81-250-3980-8 (Unit 1 to 5 from the text).
				CO2 - Communication - Complain and Adjustment & Press Release
				CO3 - Import and Export terminology .
				CO4 - Grammar: Modal auxiliaries

Programme – Bachelor of Business Administration – Semester - 4

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course Outcome
1	Contemporary Issues in Marketing	Core	The objective of this course is to help the students understand the fundamental concepts and principles of Marketing and Marketing Management. The course will be useful to real understand basic marketing decisions, marketing practices and marketing environment. The topics in the course should be discussed in relations to real marketing practices within and outside India.	CO1 - Understand Market Segmentation And Market Targeting.
				CO2 - Understand the Consumer Behaviour And Buying Process.
				CO3 - Learn the basics of Marketing Research and Sales Force Management.
				CO4 - Understand the Aspects of Marketing Environment.
2	Corporate Finance	Core	To provide insight to understand the concepts and theories and to develop skills for practical application of financial data to make better financial decision.	CO1 - Learn in details about the Financing Decisions.
				CO2: Understand the concept Working Capital Management.
				CO3: Learn in depth about working capital concept in the financial management.
				CO4 - Understand in detail about Cost of Capital, Capitalization & Leverages.
3	Organisation Behaviour	Core	Organisational Behaviour (OB) is an integration and application of behaviour sciences to work situations. Management students are expected to have basic knowledge of Organisational Behaviour (OB). The syllabus of this subject is designed to provide valuable inputs for understanding, reasoning, predicting, molding, and controlling human behaviour. Various topics and theories have been incorporated to relate the subject to real-world problems and issues.	CO1 - Learn about the basic of Organisation Behaviour
				CO2 - Learn in depth about Understanding Individual Behaviour.
				CO3 - Learn about Dynamics Of Groups And Teams.
				CO4 - Lean in details about Basic Leadership And Motivation Theories.
4	Economics for Business Decision	Core	(1) To provide basic knowledge basic principles, concepts and tools of managerial economics. (2) To make enable students for understanding application/working of managerial economic theories, concepts and tools in real market conditions. (3) To develop/enhance ability of student to take accurate decisions on basis of knowledge of principles, concepts and tools of economics.	CO1 - Understand Competition analysis.
				CO2 - Understand about Pricing policies
				CO3 - Understand Price differentiation.
				CO4 - Capital budgeting and its methods.

5	Advanced Corporate Accounting	Elective	To develop conceptual understanding regarding corporate accounting system and to learn how to make analysis and interpretation of accounting information.	CO1 - Understand about Managerial Remuneration.
				CO2 - Learn about Underwriting Commission
				CO3 - Know the Analysis and interpretation of Financial Statements.
				CO4 - Know Valuation of Goodwill and Shares
				CO5 - Have an insight into Economic Value Added concept
6	Statistics for Business Decision	Elective	(1) To clear the Fundamental of Statistics (2) Improve Logical Abilities (3) To develop Research Aptitude	CO 1: Learn the basics of Statistical Decision Theory.
				CO 2: Understand Statistical Quality Control & Business Forecasting.
				CO 3: Learn about Large Sample Test (Z- Test) & Small Sample Test (T-Test & F-Test)
7	Corporate Communication	Foundation	(1) To develop students soft skills (2) To hone students communication skills (3) To equip the students with skills and competence which will assist them in their career	CO1 - Text - 'English and Soft Skills' – By S P Dhanavel, Publication: - Orient Black Swan ISBN: - 978-81-250-3980-8 (Unit 6 to 10 from the text).
				CO2 - Communication - Share Market Reports - comprehension, Drafting of Advertisements and Collection Letters
				CO3 - Grammar - Reported Speech
8	Practical Studies	Practical	The objective of industrial training in Semester IV of B B A programme is to give them perspectives about the organization and functioning of Marketing Management, Human Resource management, Financial management, Accounting.	CO1 - Industrial Training Report - General Instructions For Preparation of Report
				CO2 - Industrial Training Report - Area Of Study And Contents Of Report

Programme – Bachelor of Business Administration – Semester - 5

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course Outcome
1	Business Environment	Core	To provide basic knowledge basic components of business environment. To develop/enhance ability of student to know impacts of components of business environment on operations of companies. To make enable students to know/measure possible impacts of changes in components of business Environment on functions of business organization. To develop ability of students to forecast / indicate possible impacts of change in economic policies and laws on operations of compaines.	CO 1: Understand the various Concepts of Business environment.
				CO 2: To gain knowledge about concept of of liberalization, privatization and globalization and their impact on Indian Economy.
				CO 3: Understand Indian Tax System.
				CO 4: Understand the Public Finance, Fiscal policy, Public debt, Public revenue & expenditure.
				CO 5: Understand the International Business.
2	Business Law	Core	To impart preliminary knowledge in respect of Laws to be followed while carring the business.	CO 1: Be aware of the basic concepts of legal system of India, fundamental rights & duties and hierarchy of the judiciary and the courts in India
				CO 2: Be aware of the basic concepts of contract as per Indian Contract Act, 1872.
				CO 3: Understand the concepts of Free Consent and Consideration, and who can be the competent parties to a contract
				CO 4: Understand the concepts Indemnity and Guarantee & Bailment and Pledge
				CO 5: Understand the concepts of Law of Agency.
3	Production & Operation Management	Core	To understand the production and operation function and familiarize students with the technique for planning and control.	CO 1: Understand the various Concepts of Production and Operations management.
				CO 2: An overview of major process selection decisions
				CO 3: Understand the concepts of Aggregate Planning and Maintenance Management.
				CO 4: Understand the concepts Facility Location & Facility Layout
4	Direct Tax	Core	To understand the production and operation function and familiarize students with the technique for planning and control.	CO 1: Have a general idea of various direct and indirect tax laws in India. Understand various definitions as per Income Tax law. Determine the residential status of an individual assessee and incidence of tax.
				CO 2: Have knowledge of exempt incomes & Income tax authorities
				CO 3: Have a knowledge of Computation of the taxable income of an individual under the head of Business & Profession
				CO 4: Have a knowledge of Computation of the taxable income of an individual under the head of Salary
				CO 5: Have a knowledge of Computation of the taxable income of an individual under the head of House Property.

5	Ethics and Corporate Social Responsibility	Core	The objective of this paper is to make the students more clear about the importance of ethics in the business and practices of good corporate governance. It also talks about corporate social responsibility.	CO 1: Have knowledge of Business ethics, Utilitarianism & Moral issues in business.
				CO 2: Understand that concept of Corporate governance
				CO 3: Understand the formation and related concept of Board of Directors and SEBI implications on Board
				CO 4: Understand the role of auditors in enhancing corporate governance and Whistle blowing concept.
				CO 5: Understand the concepts of Discrimination, affirmative action, and reverse discrimination and Corporate social responsibility.
6	Cost Accounting	Core	To impart the knowledge of basic cost concepts, element of cost and preparation of Cost Sheet and to provide basic knowledge of important Methods and Techniques of costing.	CO 1: Overview of Cost Accounting
				CO 2: Understanding of Accounting of Material Cost
				CO 3: Understanding of Accounting of Labour Cost
				CO 4: Understanding of Accounting of Overhead Cost
				CO 5 : Understanding of Unit costing and Operating cost for Road Transport
7	Advanced Marketing Management	Elective	Marketing theories and practices across the globe are drastically changing. The course contents of this course contains some advanced and varied areas, topics and concepts to help students assimilate modern marketing theory and practices across the globe. The paper will help the student to develop necessary marketing knowledge and skills that will instrumental in their career.	CO 1: Learning of Marketing Research Practices.
				CO 2: Learning of Managing Advertising & Social Issues of Advertising.
				CO 3: Learning of International Marketing
				CO 4 : Knowledge about New Marketing Realities - Direct Marketing and Online Marketing, Green Marketing & Customer Relationship Marketing (CRM).
				CO 5 : Case Study
8	Investment Banking & Financial Services	Elective	The objective of this paper is to know the different aspects of Investment banking, mergers and acquisition and the detailed SEBI guidelines on issue management.	CO 1: Have a basic understanding of Indian Financial System & Investment Banking in India.
				CO 2: Understand in depth about the Public Issue of shares (Equity Share Issue) Management
				CO 3: Learn in depth Leasing and Hire Purchase.
				CO 4: Learn in detail Venture Capital and Credit Rating.
				CO 5: Learn in detail about Securitization.
9	Management of Industrial Relations	Elective	To acquaint students with concepts of Industrial Relations and various legislations related to Labour.	CO 1: Understand the Basic framework of Industrial relations.
				CO 2: Understand the Industrial Disputes in India.
				CO 3: Learn the Basic framework of Labour Legislations & develop basic understanding about Worker's Participation in Management.
				CO 4: Learn about Trade Unionism, Collective Bargaining and Negotiation

Programme – Bachelor of Business Administration – Semester - 6

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course Outcome
1	Business Policy & Strategy	Core	To equip students with the necessary insight into designing strategies for an organization and linking the organizations strategies with the changing environment. The course will focus on Indian cases, approaches and experiences.	CO 1: Understand the basic concepts of Business Policy and Strategy.
				CO 2: Understand the Company's vision and mission.
				CO 3: Learn the basics of Environmental Analysis (External & Internal) & Diagnosis.
				CO 4: Understand the Formulation of competitive strategies.
				CO 5: Learn about Strategic Framework.
2	Legal aspects of Business	Core	The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and Rules. Case studies involving issues in corporate laws are required to be discussed.	CO 1: Understand the concept of Negotiable Instruments Act.
				CO 2: To have knowledge about Sale of Goods Act 1930.
				CO 3: To have knowledge about Factories Act.
				CO 4: Understand the Workman's Compensation Act.
				CO 5: Learn about Consumer Protection Act, Intellectual Property Rights and The Right to Information Act 2005.
3	Tax Planning & Management	Core	This course aims at making students conversant with the concept of tax planning and Indian tax-laws, their practical applications and also to provide basic knowledge for tax planning and its impact on decision making.	CO 1: Helps them calculate taxable capital profit under the head Capital Gains and Compute taxable income under the head Income from other source.
				CO 2: Understand the Deductions from Gross Total Income.
				CO 3: Learn about Nature & Scope of Tax Planning
				CO 4: Understand the Income of a partnership firm including income of a partner
				CO 5: Understand of various Return of Income Section 139, 139B, 139A under Income Tax Act.
4	Financial Institutions and Markets	Core	(a) To provide basic knowledge basic principles, concepts and tools related to financial institutions. (b) To make aware students about history, objectives, functions, policies and modus operandi of financial institutions. (c) To develop ability of students to know impacts of change in policies of various financial institutions on various segments-individually and collectively.	CO 1 : Learn about Money Market
				CO 2 : Learn about Capital Market
				CO 3 : To gain knowledge about Reserve Bank of India.
				CO 4 : Understand basics of Institutional financing like IFC, IDBI, SIDBI, ICICI, EXIM bank, TFCI, IDFC etc.
				CO 5 : Understand basics of Institutional financing like LIC, UTI, GIC, National housing board, NABARD etc. and state level institutions.

5	Management Accounting	Core	To develop conceptual understanding regarding management accounting and use of accounting data for managerial decisions.	CO 1 : Learn about nature and scope of management accounting.
				CO 2 : Understand the concept of Marginal Costing & Decision Making including their computation thereof (i.e. practical sums)
				CO 3 : Understand the concept of Budgetary Control and Standard Costing including their computation of cash budget / flexible budget and standard costing (i.e. practical sums)
				CO 4 : Understand the concept of "Cash Flow Statement" including their computation as per AS-3 (i.e. practical sums)
				CO 5 : Understand basics of Responsibility Accounting.
6	Practical Studies	Project	The objective of industrial training in Semester VI of B B A programme is to give them perspectives about the organization and functioning in the following areas of management:	CO1: Understand in depth to fill the gap between theory and practical through internship
				CO2: Understand in detail functioning of a specific area of management thoroughly in the organization unit they are taking their internship
				CO3: Specify the details in depth and able to communicate effectively
				CO4: Learn in detail and able to absorb as an employee by the employer
				CO5: Specify and analyse the components of project report and prepare the report effectively
7	Retail Management	Elective	Retail business in India is booming, and has been prospering fast. Course contents of the course 'Retailing contains some important topics of both retailing. The paper is useful for the students to be aware of the most crucial areas of marketing operations. The paper will help the student to develop necessary marketing knowledge and skills that will help them build their career in these fields.	CO 1: Know the basic concept of Retail Business & Retail Development in India
				CO 2: Understand the Key Decisions In Retail Business.
				CO 3: Understand the concept of Merchandise Management.
				CO 4: Understand some Issues Relating To Retailing Business.
				CO 5: Understand the concept of Online Retailing.
8	Security Analysis and Portfolio Management	Elective	To familiarize the students with various investment markets and functioning of markets, to equip the students with the theoretical and practical knowledge of capital market and to develop the skills for developing the portfolio constructions, revision, reconstruction and investment advisory.	CO 1: In-depth understanding of concept of Investment and associated matters.
				CO 2: Understand about Security analysis and valuation -- The fundamental analysis.
				CO 3: Understand about Security analysis and valuation -- Technical Analysis.
				CO 4: Understand the concept of Portfolio management and various model thereof
				CO 5: Understand the Performance evaluation of portfolio.
9	Performance and Compensation Management	Elective	(a) To familiarize students about concepts of performance and compensation management. (b) To relate its application for attracting, retaining and motivating employees to high performance.	CO 1: Understand Concept & Philosophy of performance management.
				CO 2: Understand about Performance management and reward systems
				CO 3: Learn the concept of Job Evaluation & wage policy of company
				CO 4: Understand Incentives plans for production employees and for other professionals.

				CO 5: Understand Wages in India, Wage differentials & national wage policy.
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Shri Gosar Hansraj Gosrani Commerce & Shri D. D. Nagda BBA College. Jamnagar

Program outcomes, program specific outcomes and course outcomes for all
programs offered by the institution

(1) Master of Commerce (M.Com)	
OBJECTIVES	<ul style="list-style-type: none"> • Professional brilliance - The College makes learners employable with the financial and commerce acumen who can contribute to the society. • Value additions - The institute provides exposure to the students in not only imparting quality education but also harnessing value added knowledge that helps in developing personality and character formation. • Overall development - The College with its myriad range of activities, events and competitions aim at all round development of the learners.
PROGRAMME OUTCOMES (PO)	<ul style="list-style-type: none"> • PO 1 - The Masters of Commerce curriculum offers a number of specializations and practical exposures which would help the learners survive and succeed in the competitive era. • PO 2 - To develop entrepreneurial skills and employability skills that would be of prime importance at various avenues of the business. • PO 3 - To develop critical and analytical thinking.
PROGRAM SPECIFIC OUTCOME (PSO)	<ul style="list-style-type: none"> • POS-1 Through this Programme student can have the capability of becoming accountant in corporate sector. Accounting practices, corporate administration, tax assessment, marketing and managerial application etc. are directly exposed to the students of the department of commerce. Further students will be taken to various industries and market for practical exposure and employability orientation.

	<ul style="list-style-type: none"> • POS-2 Keeping in view of an urgent need to treat commerce discipline at par with science for its proper development and growth, at the post-graduate level, five major areas, i.e., M. Com (Accounting), M. Com (Finance & Banking), M. Com (Marketing), M.Com (Human Resource Management), M.Com (Statistics) are the basis for developing the courses. • POS-3 Through this Programme the student can have the ability of under taking the research in the area of finance, marketing, human resource etc. • POS-4 It will contribute to national development through dissemination of specialized knowledge and skills. • POS-5 Students of all post-graduate general degree in Commerce (M.Com) Programmes at the time of post-graduation will be able to have knowledge and skill of developing them self as business entrepreneur, business analyst and teaching faculty. • POS-6 Through this Programme the student can have the ability of becoming financial managers, financial advisor in business world. • POS-7 Through this Programme the student can have the ability of portfolio, consultant, and managers in capital market. Further he can independently operate in stock exchange.
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Programme – Master of Commerce – Semester - 1

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course outcome
1	Business Research	Core	To equip and orient the students towards research.	<p>Students who successfully complete the course should get insight into --</p> <p>1) Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling.</p> <p>2) Have basic knowledge on qualitative research techniques</p> <p>3) Have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis</p> <p>4) Have basic awareness of data analysis-and hypothesis testing procedures</p> <p>5) Have basic awareness of statistical quality control techniques</p>
2	Managerial Economics	Core	This course develops managerial perspective to economic fundamentals as aids to decision making under given environment constraints as well as to equip and orient the students towards the concepts and practices of economics in managerial aspects.	<p>Students who successfully complete the course should get insight into --</p> <p>1) Understand the roles of managers in firms & Understand the internal and external decisions to be made by managers</p> <p>2) After completion of subject students are able to relate concept of Demand, Supply & production with the real situaion and impact of the same on prices.</p> <p>3) Have basic awareness of Price Determination Under Different Market Conditions.</p> <p>4) Brief concepts of privatization and disinvestment.</p> <p>5) Short note on planning commission and 5 year plan.</p>
3	Accounting for Management	Core	The objective of this course is acquainting students with the accounting concepts, tools and techniques for managerial decisions.	<p>Students who successfully complete the course should --</p> <p>1) After completion of subject student got concepts like Budgeting and Budgetary Control, Decision Analysis under Differential Costing, Decision Analysis under Marketing Strategies and various Emerging Issues like Value Analysis and Value Chain Engineering, Life Cycle Costing & Quality Costing.</p> <p>2) Practical sums of functional budgets and master budget and its theoretical utility.</p> <p>3) Have basic awareness of Marginal & Differential Costing and its utility.</p> <p>4) Have basic awareness of Managerial Accounting Application of Decision analysis and Marketing Strategies.</p>
4	Financial Management & Policy	Core	To make students understand various issues involved in financial management of a firm and equip them with advanced analytical tools and techniques that are used for making sound financial decisions and policies.	<p>Students who successfully complete the course should ---</p> <p>1) Student learnt and develop understanding of the overall role and importance of the finance function.</p> <p>2) Demonstrate basic finance management knowledge.t.</p> <p>3) Have develop basic awareness of various concepts like Capital Budgeting, Capital Structure & Dividend Policy and its utility.</p>
5	Management of Self & Career	Core	This course aims to enable the students' understanding about the concepts of personality/self and appreciate the need for personality/ self development as well as managing their careers using through it.	<p>Students who successfully complete the course should --</p> <p>1) student learnt to manage their own careers, in general, and prepare for the job search process, in particular.</p> <p>2) Determine a career path that best suits their values, interests, personality, and skills</p> <p>3) Identify factors influencing employees and their careers.</p> <p>4) Have basic awareness of various topics like Self Identification and Self Assessment, Advising and Counselling Personality Development and Career advancement etc.</p>

Programme – Master of Commerce – Semester - 2

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course outcome
1	Legal Aspects of Corporate Business	Core	The course aims to acquaint the students with knowledge and understanding of major business laws	Students who successfully complete the course should get insight into --
				1) Develop understanding on various prevailing laws in India.
				2) Have basic knowledge on societies - Trusts & Intellectual Property related laws.
				3) Have basic knowledge about Competition and Consumer Protection laws.
				4) Have basic awareness of Law Relating to Information
2	International Business	Core	The purpose of this course is to acquaint the students with nature, scope, structure and operations of international business and familiarize them with trends and developments in International Business Environment and policy framework.	5) Have basic awareness of Law relating to Pollution Control & Environmental Protection
				Students who successfully complete the course should get insight into --
				1) Understand the overall operations of international business.
				2) Have knowledge of International Trade mechanism
				3) Have basic awareness of International Economic Institutions & Financial Environment.
3	Corporate Financial Reporting	Core	The objective of this course is acquainting students to strengthen the knowledge and practice of preparing and presenting different kinds of corporate financial reporting in an analytical way with the accounting concepts, tools and techniques.	4) Brief concepts of Regional Economic Integration.
				Students who successfully complete the course should --
				1) After completion of subject student got conceptual clarity about Corporate Financial Reporting.
				2) Practical sums of functional budgets and master budget and its theoretical utility.
				3) Have develop knowledge about Financial Statement Analysis and Interpretation and its utility.
4	Marketing Management	Core	To familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.	4) Have basic awareness of Inflation Accounting and Value Added Accounting & Reporting.
				Students who successfully complete the course should ---
				1) Student learnt and develop understanding of various concept of the marketing function.
				2) Have develop understanding about Product and Pricing Decisions.
				3) Have develop knowledge about Distribution Decisions.& Promotion Decisions
5	Global Strategic Management	Core	To help students to understand strategy making process that is informed integrative and responsive to rapid changes in an organization's globally oriented environment with understanding the tasks of implementing strategy in a global market.	Students who successfully complete the course should --
				1) student learnt to formulate and implementing strategy in a global market
				2) Have develop knowledge about Environmental Analysis and importance of the in formulating strategy.
				3) Have develop knowledge about Strategic Choice, Strategy Implementation and Control techniques

Programme – Master of Commerce – Semester - 3

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course outcome
1	Business Research Applications	Core	The objective of this course is to make the students to learn the application of statistical tools and techniques of Research for Business decision making and planning	<p>Students who successfully complete the course should get insight into --</p> <p>1) Chi – Square Test - Definition and Nature, Condition, Uses, Test of Independence, Typical Examples with Hypotheses Testing.</p> <p>2) Analysis of Variable (ANOVA) - One-way / Two-way classification, Latin Square Design and Typical illustrations with Hypotheses Testing.</p> <p>3) Primary Data & Tabulation - Concept & characteristics of primary data and Tabulation from primary data - Cluster analysis-Multi - Dimensional scaling.</p> <p>4) T - test & Z - test - Multi-variate analysis -Regression analysis - Factor analysis.</p>
2	Advanced Corporate Accounting	Core	This course helps to students in strengthening the knowledge regarding the advanced practice of preparing and presenting different kinds of corporate accounting and reporting in an analytical way with the accounting concepts-standards, tools and techniques.	<p>Students who successfully complete the course should get insight into --</p> <p>1) Final Accounts of Company as per Companies Act including concept and calculation of Managerial Remuneration.</p> <p>2) Consolidated Financial Statement as per AS 21.</p> <p>3) Corporate Valuations - Concept, Valuation of Brands and Intangible assets, Valuation of Assets and Shares & Practical Sums.</p> <p>4) Emerging new concepts of Corporate Reporting - (a) Human Resource Accounting-[HRA] and Reporting (b) Environmental Accounting-Reporting and Audit & (c) Brief concepts of Interim Financial Reporting and XBRL Reporting</p>
3	Advanced Cost Accounting	Elective	Through this course student can have the capability of becoming cost accountant in corporate sector. This course helps to students in strengthening the knowledge regarding the advanced practice of different kinds of cost accounting control concepts with analytical use of tools and techniques.	<p>Students who successfully complete the course should get insight into --</p> <p>1) Standard Costing as a Control Account Technique, Variance Analysis- Interpretation, Disposal of variances and Variance Accounting - Overhead Variances</p> <p>2) Standard Costing as a Control Account Technique - Sales variances</p> <p>3) Learning Curve And Activity Based Costing.</p> <p>4) Emerging Issues related with Cost Audit, Cost Control & Cost Reduction.</p>

4	Advanced Cost & Financial Accounting	Elective	Through this course student can have the capability of becoming accountant in corporate sector. This course helps to students in strengthening the knowledge regarding the principles and practice of advanced cost accounting concepts as well as financial accounting concepts with analytical use of different methods, tools and techniques	Students who successfully complete the course should get insight into --
				1) Marginal Costing and Absorption Costing, Key Factors, Pricing Decision
				2) Integral Accounting System - Concept, Features, Prerequisites, Methods & Practical sums.
				3) Non–Integral Accounting System: [Cost Control Accounts]
				4) Emerging Issues related with Balance Score Card, Bench Marking, Uniform Costing and Inter-firm Comparison
5	Advanced Management Accounting	Elective	Through this course student can have the capability of becoming Management Accountant in corporate sector. This course helps to students in acquainting the knowledge regarding the advanced practice of different kinds of managerial investment decision accounting concepts and control mechanism with analytical use of different methods, tools and techniques	Students who successfully complete the course should get insight into --
				1) Capital Budgeting - Concept, Objectives, Managerial Application- Advantages and Limitations, Practical Sums of Project Appraisal Methods - Non Discounted Method & Discounted Methods
				2) Capital Budgeting Under Risk and Uncertainty -- Conventional Techniques & Statistical Techniques of Risk Analysis
				3) Decision Tree Analysis and PERT & CPM
				4) Emerging Issues related with Social Cost Benefit Analysis, Social Responsibility Accounting[SRA]-Reporting and Social Audit & Strategic Management Accounting.

Programme – Master of Commerce – Semester - 4

Sr. No.	Name of the Course	Course Category	Objective of the Course	Course outcome
1	Organizational Behaviour	Core	The objective of the course is to enable students to develop a theoretical understanding about organization structure and its behaviour over time. The course will also make them capable of realizing the competitiveness for firms	<p>Students who successfully complete the course should get insight into --</p> <p>1) Conceptual Foundations of Organization Theory and Behaviour - concept, determinants, models of OB, Individual Behaviour, Management assumptions about people-McGregor's Theory X and Theory Y, Chris Argyris behaviour patterns.</p> <p>2) Group Decision making and Communication - Nominal group technique and Delphi technique; communication effectiveness in organizations, Transactional Analysis and Johari Window.</p> <p>3) Motivation - Content Theories- Maslow's Need Hierarchy, Herzberg's Two factor theory; Contemporary theories of motivation, Intrinsic Motivation Theory by Ken Thomas), expectancy model</p> <p>4) Leadership, Power and Conflict - Behavioural approach, Situational approach, Leadership effectiveness; Leadership across cultures</p>
2	Financial Accounting for Managers	Core	The objective of this course is acquainting students to strengthen the knowledge and practice of different kinds of accounting and reporting tools and techniques in an analytical way with the financial and management accounting for decisions.	<p>Students who successfully complete the course should get insight into --</p> <p>1) Working Capital Planning and Management -- Cash, Inventory and Receivable Management.</p> <p>2) Return on Capital Employed -- Concept of profit and return- DU-PONT chart, Rate of return on capital employed as per different concepts- Practical questions</p> <p>3) Profit Planning Models -- BEP Model - CVP Model- Budgeted Model - Return on Sales Model- Return on Investment Model- Cost of Capital Model</p> <p>4) Emerging New Concepts related with Management Control Strategy, Target Costing, Government Accounting and Audit System</p>
3	Advanced Cost & Management Accounting	Elective	The objective of this course is acquainting students to strengthen the knowledge and advanced practice of different kinds of managerial decision accounting concepts and control mechanism with analytical use of different methods, tools and techniques	<p>Students who successfully complete the course should get insight into --</p> <p>1) Responsibility Accounting with Control Reports - Responsibility Centers</p> <p>2) Process Costing -- Concept of Equivalent production - Complete units and Incomplete units- Practical questions based on work in progress, Joint Product and Byproduct.</p> <p>3) Product Pricing -- Concept, Factors affecting Pricing decisions- Role of costs in pricing. Different Methods of Pricing</p> <p>4) Emerging issues related with Cost Management, Management Audit, Productivity Accounting and Audit.</p>

4	Advanced Corporate Tax Accounting	Elective	The objective of this course is acquainting students to develop a detailed understanding of various tax planning management tools of corporate taxation and also to impart knowledge regarding the provisions of the direct taxes and their applications for the purpose of decision making	Students who successfully complete the course should get insight into --
				1) Tax Planning Management -- Concept, Tax Avoidance- Tax Evasion-Tax Incidence-Tax Management-Corporate Tax Structure, Special Tax Provisions In Regards to Free Trade Zone- Backward Area-Infrastructure sector and export.
				2) Business Taxation and Tax Planning -- Tax liability and Minimum Alternate Tax [MAT], Carry forward and set off of loss in special case of closely held companies
				3) Financial Management And Tax Planning -- Dividend Policy and Tax Planning and computation- Inter Company Dividend, Bonus Share, Corporate Restructuring
				4) Managerial Decisions and Tax Planning -- lease, hire purchase, buy and Repair or Replace etc.
5	International Accounting	Elective	The objective of this course is acquainting students to develop some conceptual knowledge and Understanding of International accounting issues. In addition, this course makes students capable of tackling issues in prevailing regulatory environments	Students who successfully complete the course should get insight into --
				1) International Dimensions of Accounting -- International Accounting Standard and International Financial Reporting Standards (IFRS), International Standards Board.
				2) Transfer Pricing -- Concept, Pre-requisites and Procedure, Guiding Principles in fixing transfer prices, Methods of Transfer Pricing
				3) Foreign and Wholesale Branch Accounts -- Treatment of Conversion differences- Indian Accounting Standard-11.
				4) FOREX Accounting -- FEMA -Foreign Exchange Transaction and Exposure, Accounting for Exchange rate Fluctuation, Accounting Methods of Foreign Currency Transactions Conversion - AS-11.