



OFFICE, PRINCIPAL GOVERNMENT TULSI COLLEGE, ANUPPUR

Affiliated to Awadhesh Pratap Singh University Rewa (MP)

Registered Under Section 2 (F) & 12 (B) of UGC Act

E-mail: hegtdcano@mp.gov.in



9893076404

B.Com. Course Learning outcome

Course Learning outcomes (CLO)
Department of Commerce
Government Tulsi College, Anuppur (M.P.)

Class: B.COM.1st Year

Course Code: CI-COMAIT

Course Title: Financial Accounting (PAPER 1)

Course Type: Core

Course Learning Outcomes: Successful completion of this course, the student will be able to:

1. Acquire conceptual knowledge of basics of accounting.
2. Identify events that need to be recorded in the accounting records.
3. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
4. Describe the role of accounting information and its limitations.
5. Equip with the knowledge of accounting process and preparation off in a accounts of sole trader.
6. Identify and analyze the reasons for the difference between cash book and pass book balances.
7. Recognize circumstances providing for increased exposure to errors and frauds.

Class: B.COM.1st Year

Course Code: CI COMA 27

Course Title: Business regulatory Framework (PAPER 2)

Course Type: Core

Course Learning Outcomes:

The outcome of this course is to provide the students with practical legal knowledge of general business law issues. To Understand the Essentials of A Valid Contract, The Laws Of The Act, Consideration And The Various Modes Of Discharge Of A Contract To Explain the Various Laws with Regard to The Sale of Goods and Performance of a Sale Contract and Remedial Measures, to Familiarize the Students with The Various Law with Regard to Consumer Protection in India And the Functions of Various Consumer Forumsand, to Understand the Meaning and The Various Legislations with Regard to The Cyber Laws.

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Class: B.COM Year: I Year

Course Code: CI-COMA 2T

Course Title: BUSINESS ORGANIZATION AND COMMUNICATION

Course Type: Minor

Course learning outcomes (CLO)

After completion of this course it is expected that the student shall understand the basics of the business and will be able to imbibe how any business can be organized successfully. The chapter's related communication shall be able to elucidate how communication plays an important role in modern business scenario.

Class: B.COM Year: I Year

Course Code: CI-COMC2T

Course Title: Banking and Insurance

Course Type: Elective

Course Learning Outcomes: The successful completion of this course shall enable the student:

1. To understand Banking and insurance services for the economic growth of a country and importance for the entire business procedure.
2. To understand the banking system, banking procedure, practical banking, etc.
3. To understand the Insurance system, insurance procedure, regulation of banking and insurance.
4. They also shall be capable to earn employment in the field of banking and insurance.

Class: B.COM Year: I Year

Course Code: VI-COM-FINT

Course Title: FINANCIAL SERVICES AND INSURANCE

Course Type: Vocational

Course Learning outcomes (CLO): After studying this Course, the Student will be able to;

1. Understand the functions of Banking and Insurance services.
2. Know about and able to perform various financial services such as Banking, Investment Advisory, Wealth Management, Mutual Funds, Insurance Consultancy, Stock Market, Capital Restructuring, Portfolio Management etc.
3. Enhances knowledge about the legal and regulatory aspects of Banking & Insurance.
4. Aware about the financial derivatives.
5. Develop skills to work in financial and insurance services.

Expected Job Role / career opportunities: Financial Consultant

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Class: B.Com Second year

Course Code: C2-COMAIT

Course Title: CORPORATE ACCOUNTING

Course Type: Major

Course Learning Outcomes: After completion of the course, learners will be able to:

1. An understanding of the regulatory environment in which the companies are formed and operate.
2. A solid foundation in accounting and reporting requirements of the Corporations Act and Accounting Standards.
3. Describe the rationale, merits, and demerits of issuing bonus shares for a company.
4. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software.
5. Prepare balance sheet after Internal Reconstruction of company.
6. Analyze the case study of major amalgamations of companies in India.
7. Describe the process of e-filing of annual reports of companies.

Class: B.Com Second year

Course code: C2-COMA2T

Course Title: Cost Accounting

Course Type: Major

Course Learning Outcomes (CLO)

This subject of cost accounting is very important to make the student of commerce subject self-reliant, students from its study :-

1. To know the principles, concepts, benefits, utility of cost accounting.
2. In the event of setting up your own industry, being self-sufficient in cost accounting, you will be able to acquire knowledge of the methods of material issue, control and labor payment.
3. Will be expert in finding out unit cost, finding tender price, finding contract cost and finding profit.
4. Develop decision making ability through marginal cost analysis, standard cost analysis.
5. Will be able to get employment as a cost analyst in small, big business houses.

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Class: B.Com Second year

Course Code: C2-COMB2T

Course Title: BUSINESS STATISTICS

Course Type: Minor

Course Learning Outcomes: At the end of the course, students should be able to:

1. Apply a basic knowledge of statistics to business disciplines;
2. Develop the ability to analyze and interpret data to provide meaningful information to assist in management decision making activities;
3. Apply appropriate graphical and numerical descriptive statistics for different types of data;
4. Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context;
5. Explain and interpret a variety of hypothesis tests to aid decision making in a business context;
6. Use simple/multiple regression models to analyze the underlying relationships between the variables.

Class: B.Com Second year

Course Code: C2COMD2T

Course Title: Principle of Management

Course Type: Elective for Commerce faculty

Course Learning Outcomes: On having completed this course student should be able to:

1. Demonstrate understanding of the role of managers in an organization.
2. Summarize the elementary concepts, principles and theories of management.
3. Examine the managerial functions having an impact on the organizational effectiveness.
4. Identify the contemporary issues and challenges in management.
5. Develop ethical workplace practices.
6. Appraise the sources of influence to inspire the actions of other organizational members and evaluate the best control methods.

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Class: B.Com 3rd year

Course Title: Income Tax- Law & Practices

Course Learning Outcomes (CLO): On having completed this course student should be able to:

1. Remember and understand the concept, need and types of Income Tax and Residential Status.
2. Describe and illustrate the concept of various heads of Income Tax.
3. Understand, organize categories and evaluate various sources of Income on individual and company level.
4. Examine and propose the concept of assessment of individual Tax.

Class: B.Com 3rd year

Course Title: GST & Custom duty

Course Learning Outcomes: On having completed this course student should be able to:

1. To acquaint the students with the History and evolution of Goods and service Tax.
2. To acquaint the students with the basic principles underlying the provisions of Goods direct and indirect tax laws.
3. To gain the knowledge of computation of GST, understand the term Supply as the incidence of tax, composition tax, and input tax credit and registration procedures under GST laws.
4. To gain the knowledge of Custom duty and its provisions.

Class: B.Com 3rd year

Course Title: Auditing

Course Learning Outcomes (CLO): On having completed this course student should be able to:

1. Remember and understand the concept of audit and internal control system.
2. Understand and analyze the ability to formulate an audit program and procedure.
3. Understand and evaluate the knowledge of auditing in making audit reports and audit of different profit and non-profit making organizations.
4. Understand and evaluate on the knowledge of different types of checking and verification.

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Class: B.Com 3rd year

Course Title: Management Accounting

Course Learning Outcomes (CLO): On having completed this course student should be able to:

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To enhance the abilities of learners to analyze the financial statements.
3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.
4. To make the students develop competence with their usage in managerial decision making and control.

Class: B.Com 3rd year

Course Title: Principles of marketing

Course Learning Outcomes (CLO): On having completed this course student should be able to:

1. Remember and understand the basics of marketing management, components of marketing environment. Analyze the four P's and its significance in competitive environment.
2. Understand the basis for market segmentation, concept of positioning strategies. Analyze target market strategies for new products and brands.
3. Understand the types of products, product mix, product lifecycle, test marketing and packaging. Apply the pricing methods and analyze the related processes with respect to the real life products.
4. Understand the role of distribution, promotion and its tools in marketing management. Evaluate the various channels of distribution and marketing ethics.

Class: B.Com 3rd year

Course Title: International Marketing

Course Learning Outcomes (CLO): After successfully completing this course students will:

1. Develop an understanding of and an appreciation for basic international marketing concepts, theories, principles, and terminology.
2. Be able to demonstrate an awareness and knowledge of the impact of environmental factors (cultural, economic, institutional, legal and political) on international marketing activities.
3. Be capable of identifying international customers through conducting marketing research and developing cross-border segmentation and positioning strategies.
4. Be capable of developing a global marketing strategy by applying the basic concepts of product, pricing, promotion, and channels of distribution in international settings.

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