

## **Students Learning Outcomes**

- **Program Outcomes (POs)**
- **Course Outcomes (Cos)**

## **Program Outcomes:**

Program: Bachelors of Commerce

Affiliated to Gujarat University

PO1: On completion of this program, the students will be in a position to pursue higher studies in their elective or related courses.

PO2: This program will develop comprehending and analytical skills in students which will enable them to take effective decisions and become ethical employees and citizens.

PO3: Students can get employment in various sectors such as corporates, Government, banks, financial institutions and academics.

PO4: This program will enable students to be self employed and become successful entrepreneurs.

PO5: This program will orient students for further research degrees.

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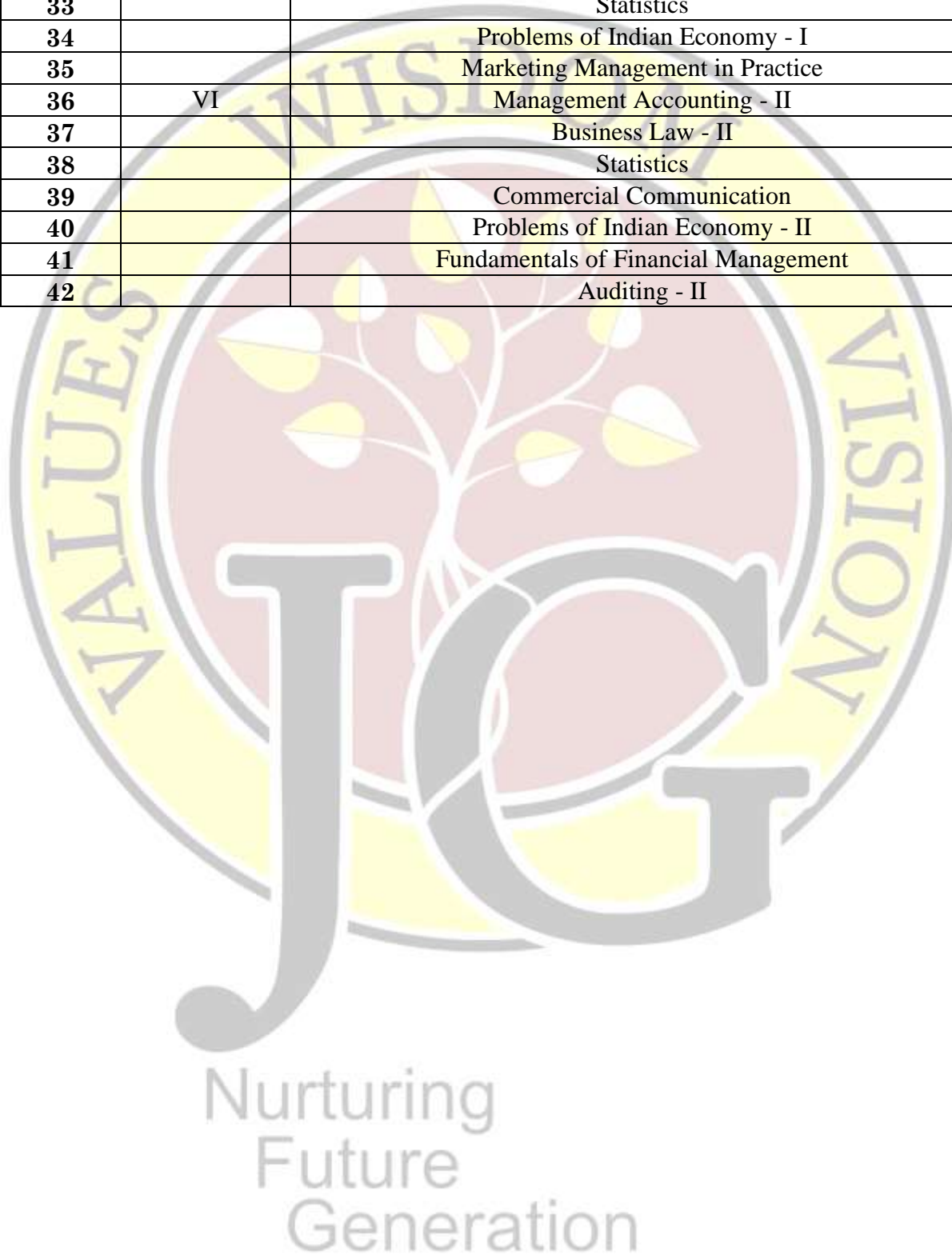
# JG College of Commerce

(Affiliated to Gujarat University)

## B.Com. Program Course Outcome (Subject Wise)

Sr. No.	Semester	Subject Name
1	I	Accountancy I
2		Financial Accounting I
3		Statistics
4		General English - I
5		Commercial Communication I
6		Principles of Economics-I
7	II	Human Resource Management
8		Accountancy - II
9		Financial Accounting - II
10		Statistics
11		General English II
12		Commercial Communication - II
13		Principles of Economics-II
14	III	Fundamentals of Marketing Management
15		Corporate Accounting
16		Cost Accounting - I
17		Taxation - I
18		Statistics
19		Commercial Communication - IV
20	IV	International Economics and Public Finance - I
21		Production Management
22		Cost Accounting - II
23		Auditing - I
24		Taxation - II
25		Statistics
26		Commercial Communication - IV
27	V	International Economics and Public Finance - II
28		Production Management
29		Cost and Financial Accounting

30		Management Accounting - I
31		Business Law - I
32		Commercial Communication
33		Statistics
34		Problems of Indian Economy - I
35		Marketing Management in Practice
36	VI	Management Accounting - II
37		Business Law - II
38		Statistics
39		Commercial Communication
40		Problems of Indian Economy - II
41		Fundamentals of Financial Management
42		Auditing - II







# JG College of Commerce

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## B.Com. Program Course Outcome (Subject Wise)

### First Year

### B.Com. Semester I – Accountancy I

Unit	Title	Course Outcome
1	Consignment	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>Accounting treatment of Consignment business.</li> <li>Details covered in Pro-forma invoice and Account Sales.</li> <li>Various types of commission available in consignment business.</li> </ul>
2	Branch Accounts (Excluding Foreign Branch)	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>Difference between dependent and independent branch.</li> <li>Accounting of dependent and independent branch.</li> <li>Various methods of accounting treatment related to branch accounting.</li> </ul>
3	Joint Venture	<p>The students will be able to Understand:</p> <ul style="list-style-type: none"> <li>Difference between joint venture and partnership firm.</li> <li>Accounting treatment with regards to joint venture business.</li> </ul>
4	Computerized Accounting	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>The importance of computerized accounting in the field of accountancy in the century of research and technology</li> </ul>



		<ul style="list-style-type: none"> <li>• Use and implementation of Tally ERP 9 (with GST) software for computerized accounting.</li> <li>• Advantages and disadvantages of computer system: Tally software.</li> </ul>
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### B.Com. Semester I – Financial Accounting I

Unit	Title	Course Outcome
1	Piecemeal Distribution of Cash	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• Accounting treatment related to Piecemeal distribution of cash.</li> <li>• Need of piecemeal distribution of cash.</li> <li>• Two methods of Piecemeal distribution of Cash.</li> </ul>
2	(A) Issue and Forfeiture of shares (Pro-Rata) (B) Profit Prior to Incorporation	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Accounting treatment related to issue of shares and Pro-Rata Allotment of shares.</li> <li>• Accounting treatment regarding forfeiture of shares.</li> <li>• Need of bifurcating profit of prior period and post period to incorporation.</li> <li>• Concept regarding sales and time ratio.</li> </ul>
3	Purchase of Business by a company	<p>The students will be able to Understand:</p> <ul style="list-style-type: none"> <li>• Accounting treatment in the books of the company.</li> <li>• Concept of goodwill and capital reserve.</li> <li>• Concept of Net Assets and Purchase consideration</li> </ul>
4	Company Final Account	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>• Schedule 3, The Companies Act 2013.</li> </ul>

		<ul style="list-style-type: none"> <li>• Disclosure and Presentation of Final Accounts as per Schedule 3, The Companies Act 2013.</li> <li>• Notes to accounts.</li> <li>• Incorporating various adjustment entries in the vertical balance sheet.</li> </ul>
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# **JG College of Commerce**

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## **B.Com. Semester I – Statistics**

<b>Unit</b>	<b>Title</b>	<b>Course Outcome</b>
1	Linear Correlation Association of Attributes	The students get idea how the variables are correlated and they learn different methods to find out the correlation between the variables. Also difference between correlation and association. As association is a kind of correlation but between the attributes.
2	Linear Regression	In this unit the students learn regarding regression and why there are two regression lines. Also practically they solve the examples and find the values of dependent variable with the help of independent variable using regression method
3	Business Forecasting	This unit gives the idea regarding how the forecasting can be done by various methods related to various aspects of business.
4	Demographic Methods	Here the knowledge regarding how various values related to population can be calculated and different regions can be compared to improve the standard of population is received by the students.

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## JG College of Commerce

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**B.Com. Semester I – General English I**  
**( Text : Pinnacle: A Text Book for College Students (Published by Macmillan) )**

Unit	Title	Course Outcome
1	SECTION ONE (Prose: 1 to 3)	The students will be able to learn: <ul style="list-style-type: none"> <li>• Understanding prose</li> <li>• Comprehension of prose</li> <li>• Writing short answers and short-notes</li> </ul>
2	SECTION ONE (Poems: 1 to 3)	The students will be able to learn: <ul style="list-style-type: none"> <li>• Understanding poems</li> <li>• Comprehension of poems</li> <li>• Writing short answers and short-notes</li> </ul>
3	Grammar	The students will be able to use: <ul style="list-style-type: none"> <li>• DO, BE and HAVE as Main Verbs</li> <li>• Tenses</li> </ul>

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## **JG College of Commerce** (Affiliated to Gujarat University)

### **B.Com. Semester I – Commercial Communication I**

Unit	Title	Course Outcome
1	Understanding Communication	<p>The students will be able to understand:</p> <ul style="list-style-type: none"><li>• The basics of Communication</li><li>• Objectives of Communication</li><li>• Process of Communication</li><li>• Feedback: Meaning and types</li><li>• Hearing and Listening: Meaning, Differences and Types</li></ul>
2	E-Communication	<p>The students will be able to know:</p> <ul style="list-style-type: none"><li>• Meaning, Importance, Forms and Advantages and Limitation of E-Communication</li><li>• E-Commerce</li><li>• E-Banking</li><li>• E-Meetings</li><li>• E-Governance</li></ul>
3	Communication for Employment	<ul style="list-style-type: none"><li>• The students will be able to understand and draft effective Resume / CV</li><li>• They will get tips for facing interviews</li></ul>
4	Precis Writing and Vocabulary	<ul style="list-style-type: none"><li>• The students will be able to understand Precis Writing</li><li>• The students will learn and use 50 pairs of words that are frequently confused, suggested by Gujarat University</li></ul>



## **JG College of Commerce** (Affiliated to Gujarat University)

### **B.Com. Semester I – Principles of Economics-I**

<b>Unit</b>	<b>Title</b>	<b>Course Outcome</b>
1	Law of Demand on the basis of Utility Analysis and Indifference Curve	The students will be able to understand: <ul style="list-style-type: none"><li>• The concepts of demand and Utility.</li><li>• Through utility how demand curve is derived.</li><li>• Indifference curve shows satisfaction level of consumer.</li></ul>
2	Consumer's Equilibrium	The students will be able to know: <ul style="list-style-type: none"><li>• Consumer's Behaviour</li><li>• The meaning of Equilibrium and how the consumer attains it with given income.</li></ul>
3	Price Elasticity and Income Elasticity	The students will be able to understand: <ul style="list-style-type: none"><li>• The concept of elasticity</li><li>• How price elasticity and income elasticity effect on demand of goods.</li></ul>
4	Production Function	<ul style="list-style-type: none"><li>• The students will be able to understand:</li><li>• The functional or technical relation between inputs and outputs.</li><li>• Short run and Long run Production function.</li><li>• Variable proportion theory subject matter of SR Production Function.</li></ul>





# JG College of Commerce

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## B.Com. Semester 1 – Human Resource Management

Unit	Title	Course Outcome
1	Human Resource Management and Human Resource Planning	<b>The students will be able to understand:</b> <ul style="list-style-type: none"> <li>• Meaning features Importance, Objectives, functions of HRM</li> <li>• Difference between HRM and Personnel Management</li> <li>• Role of HR Manager</li> <li>• Meaning objectives, factors affecting HR Planning</li> <li>• HR Planning process</li> <li>• Advantages and limitations of HR Planning.</li> </ul>
2	Recruitment , Training , Human Resource Development	<ul style="list-style-type: none"> <li>• Meaning scientific recruitment, sources</li> <li>• Procedure of selection</li> <li>• Needs, Objective, Importance of Training</li> <li>• Meaning, Objective, Functions, Need of Development.</li> </ul>
3	Performance Appraisal , Promotion , Transfer , Demotion , Morale	<ul style="list-style-type: none"> <li>• Meaning and objective of Performance Appraisal.</li> <li>• Psychological Appraisal &amp; Managerial Appraisal</li> <li>• Meaning, advantages &amp; disadvantages of Promotion</li> <li>• Meaning, Causes, Principles of Transfer</li> <li>• Meaning, Cause, Principles of Demotion</li> <li>• Meaning Factors Importance of Industrial morale</li> <li>• Sign of low morale, contributing high morale.</li> </ul>
4	Job Design , Quality of Work life , Quality Circle	<ul style="list-style-type: none"> <li>• Meaning of Job Design, various Approaches</li> <li>• Difference Job enrichment and Job enlargement</li> <li>• Meaning, advantages, and limitation of Job Rotation</li> <li>• Meaning of QWL and conditions</li> <li>• Advantages and limitations of QWL</li> </ul>





		<ul style="list-style-type: none"> <li>• Meaning advantages and limitations of quality circle</li> <li>• Organizational structure of quality circle.</li> </ul>
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## JG College of Commerce

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### B.Com. Semester II – Accountancy II

Unit	Title	Course Outcome
1	Investment Accounting	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• Accounting treatment of Investment as per Accounting Standard 13.</li> <li>• Concept of Cum-Interest and Ex-Interest securities.</li> <li>• Concept of Cost and Valuation of Investments.</li> <li>• Treatments of Profit/Loss arising on realization of such investments.</li> </ul>
2	Insurance Claims	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Types of Insurance business.</li> <li>• To find out Insurance claims. (Goods/Assets/ Consequential loss policy)</li> <li>• Concept of Average clause.</li> <li>• Concept of Consequential Loss Policy.</li> </ul>
3	Accounts from Incomplete Records	<p>The students will be able to Understand:</p> <ul style="list-style-type: none"> <li>• Accounting treatment of incomplete records/single entry accounting.</li> </ul>



		<ul style="list-style-type: none"> <li>And drafting of ledgers based on concept of double entry accounting system to come across the profit/loss of business concern.</li> </ul>
4	Hire Purchase Account	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>Accounting treatment of Hire purchase of asset.</li> <li>Difference between Hire purchase and Installment purchase system.</li> <li>Terminologies used in hire purchase accounting (Cash Price/Contract Price/Down payment)</li> <li>Two methods of accounting for recording transactions in the books of buyer in case of hire purchase accounting.</li> </ul>

## JG College of Commerce

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### B.Com. Semester II – Financial Accounting II

Unit	Title	Course Outcome
1	Sub Division/Consolidation of shares, Conversion of shares into stock and its Re-conversion Redemption of Redeemable preference shares under section 80 of Companies Act 2013	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>Various Accounting treatment related to sub division and consolidation of the shares and conversion of shares into stock</li> <li>Accounting treatment related to redemption of preference shares as per the provision of companies act, 2013</li> </ul>



2	(A) Book building process, Bid and Buy-Back (B) Underwriting of Shares and Debentures	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Process of Book building</li> <li>• Concept of Bid and Buy-back and its accounting treatment</li> <li>• The process of evaluating gross and net liability of underwriters</li> <li>• Concept of Underwriting commission, Firm underwriting and Pure and Partial underwriting</li> </ul>
3	Capital Reduction	<p>The students will be able to Understand:</p> <ul style="list-style-type: none"> <li>• The meaning and concept of internal reconstruction</li> <li>• Accounting treatment and disclosure of items of balance sheet after necessary journal entries passed regarding capital reduction process.</li> </ul>
4	Revenue Accounts of General Insurance Company	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>• Accounting treatment in general insurance company.</li> <li>• Various concepts like premium, claims, commission in general insurance companies.</li> <li>• Concept about the provision made in case of Fire and Marine insurance</li> </ul>

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### Statistics

Unit	Title	Course Outcome
1	Introduction To Operation Research and LPP	This unit gives the idea of different methods of Operation Research and also how graphs are helpful to find the relation between different linear equations.
2	Transportation Problem	Here students get the knowledge about how to select the different modes of transportation of the product from various production centers to various sales centers so that the cost of transportation becomes minimal or time taken for transportation is minimal.
3	Assignment Problem and Replacement Problem	This unit gives the idea regarding how the assignment of work or origins can be done to equal number of persons or destinations in minimum time or with maximum profit.
4	Pert-CPM	This unit teaches the students how the project can be divided into different activities and how these different activities can be combined and the project can be completed in stipulated time.



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## **JG College of Commerce**

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### **B.Com. Semester II – General English II**

**Text : Pinnacle: A Text Book for College Students (Published by Macmillan)**

Unit	Title	Course Outcome
1	(Text) Pinnacle: A Text Book for College Students (Published by Macmillan) SECTION TWO (Prose: 1 to 3)	The students will be able to learn: <ul style="list-style-type: none"><li>• Understanding prose</li><li>• Comprehension of prose</li><li>• Writing short answers and short-notes</li></ul>
2	(Text) Pinnacle: A Text Book for College Students (Published by Macmillan) SECTION TWO (Poems: 1 to 3)	The students will be able to learn: <ul style="list-style-type: none"><li>• Understanding poems</li><li>• Comprehension of poems</li><li>• Writing short answers and short-notes</li></ul>
3	Grammar	<ul style="list-style-type: none"><li>• The students will be able to use:<ul style="list-style-type: none"><li>• Model Auxiliaries</li><li>• Prepositions indicating Place, Time and Direction</li><li>• Articles</li></ul></li><li>• The students will be able to identify the types of sentences</li></ul>
4	Composition	<ul style="list-style-type: none"><li>• The students will be able to draft dialogue on the topics prescribed by Gujarat University</li><li>• The students will be able to write biographical sketches of the well-known personalities prescribed by Gujarat University</li></ul>



## **JG College of Commerce**

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### **B.Com. Semester II – Commercial Communication II**

Unit	Title	Course Outcome
1	Forms of Communication	The students will be able to understand: <ul style="list-style-type: none"><li>• Verbal and Nonverbal forms of Communication</li><li>• Oral and Written forms of Communication</li></ul>
2	Basics of Business Letter Writing	The students will be able to know: <ul style="list-style-type: none"><li>• Physical appearance of the letter</li><li>• Structure of business letter</li><li>• Regular and occasional parts of a letter</li><li>• The Seven C's</li></ul>
3	Business Letters	The students will be able to draft: <ul style="list-style-type: none"><li>• Inquiry letters</li><li>• Reply letters</li><li>• Order letters</li></ul>
4	Email Writing and Vocabulary	<ul style="list-style-type: none"><li>• The students will be able to understand and draft emails</li><li>• The students will learn and use 50 words commonly used in Business Communication suggested by Gujarat University</li></ul>



# JG College of Commerce

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## B.Com. Semester II – Principles of Economics-II

Unit	Title	Course Outcome
1	Cost and Revenue	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• The importance of cost and revenue for profit of firm</li> <li>• AR and MR under Perfect competition market and Monopoly Market</li> <li>• The elasticity of demand under both market</li> </ul>
2	Perfect Competition Market	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• The meaning and types of market</li> <li>• As per the classification of market, the characteristics of perfect competition</li> <li>• Finally, where the firm or industry attain equilibrium with normal Profit.</li> </ul>
3	Monopoly and Monopolistic Competition	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• The concept monopoly and monopolistic competition</li> <li>• How price output determination of firm take place in both market</li> </ul>
4	Distribution theory (Marginal Productivity theory, Rent Theory)	<ul style="list-style-type: none"> <li>• The students will be able to understand:</li> <li>• Determination of National Income</li> <li>• Distribution of income among the factors of production</li> <li>• Why it is called factor pricing theory as well</li> <li>• The concept of economic rent, Quasi rent</li> <li>• Classical and modern views of Rent</li> </ul>





## JG College of Commerce

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### **B.Com. Semester II – Fundamentals of Marketing Management**

Unit	Title	Course Outcome
1	Marketing and Market Demand	<p>The students will be able to understand:</p> <ul style="list-style-type: none"><li>• Meaning of marketing its characteristics.</li><li>• Selling and Marketing</li><li>• Scope, function, Importance concepts of marketing</li><li>• Concept of marketing mix (4 P's)</li><li>• Market demand components</li><li>• Factors affecting Market demand</li><li>• Marketing in different situation of market demand</li></ul>
2	Main Functions of Marketing	<p>The students will be able to know:</p> <ol style="list-style-type: none"><li>1.Branding: Meaning, characteristics, Types, importance, limitations, Policy decision regarding branding strategy</li><li>2.Pricing: Meaning, objectives Factors affecting pricing, Types of pricing, Importance.</li><li>3.Advertising: Meaning objective Importance Limitations of Advertising</li><li>4. Publicity : meaning and characteristics Difference between Advertising and publicity</li></ol>
3	Consumer Behaviour	<ul style="list-style-type: none"><li>• Meaning, Factors affecting consumer behaviour (Economic factor, Social factor, psychological factor, Cultural factors, Individual factors )</li><li>• Stages of consumer behaviour</li></ul>





4	Marketing research and Ethical issue in marketing research	<ol style="list-style-type: none"> <li>1. Marketing Research: Meaning of Market research and marketing research, Objectives, scope and procedure of Marketing Research, Importance and limitations.</li> <li>2. Ethical issue in marketing research - Meaning and contents</li> <li>3. Ethics for Respondent / customer <ul style="list-style-type: none"> <li>• Ethics for owner / client</li> <li>• Ethics for Researcher</li> </ul> </li> </ol>
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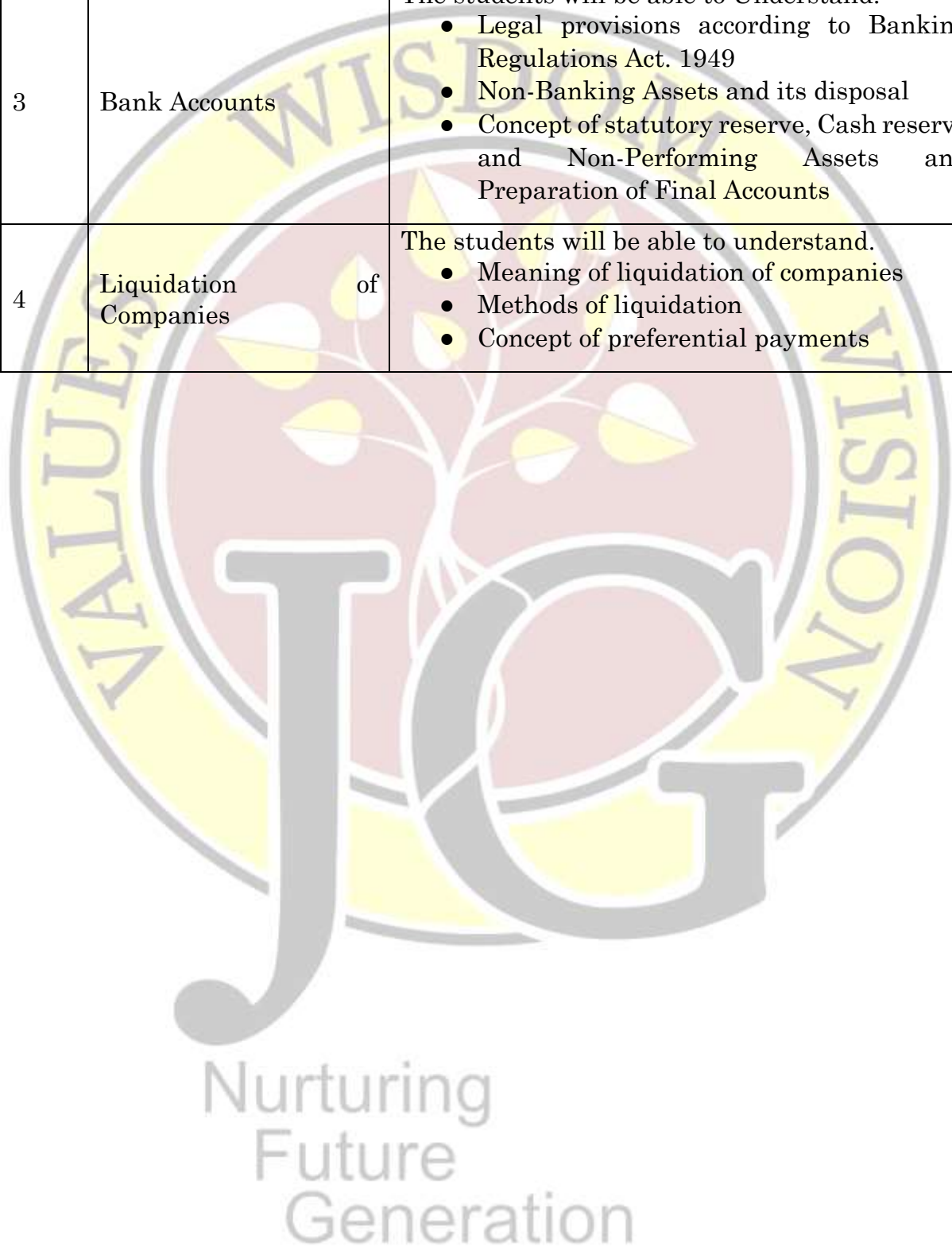
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### Second Year

### B.Com. Semester III – Corporate Accounting

Unit	Title	Course Outcome
1	Valuation of Goodwill	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• Concept regarding goodwill as an intangible asset</li> <li>• Factors and origin affecting valuation of goodwill</li> <li>• Provision regarding goodwill in various accounting standards</li> <li>• Various methods of valuation of goodwill</li> </ul>
2	Valuation of Shares	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Circumstances of valuation of shares</li> <li>• Factors affecting valuation of shares</li> <li>• Methods of valuation of shares</li> </ul>

		<ul style="list-style-type: none"> <li>Valuation of Right shares and Bonus Shares</li> </ul>
3	Bank Accounts	<p>The students will be able to Understand:</p> <ul style="list-style-type: none"> <li>Legal provisions according to Banking Regulations Act. 1949</li> <li>Non-Banking Assets and its disposal</li> <li>Concept of statutory reserve, Cash reserve and Non-Performing Assets and Preparation of Final Accounts</li> </ul>
4	Liquidation Companies of	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>Meaning of liquidation of companies</li> <li>Methods of liquidation</li> <li>Concept of preferential payments</li> </ul>





# JG College of Commerce

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## B.Com. Semester III – Cost Accounting - I

Unit	Title	Course Outcome
1	Introduction of Cost Accounting	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• Meaning and definition of Cost Accounting</li> <li>• Advantages and Drawbacks of Cost Accounting</li> <li>• Concept regarding Cost Drivers, Elements, Cost objects, Costing Technique and Cost Centre</li> </ul>
2	Materials	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Definition of Inventory, Material and Material Control.</li> <li>• Concept of Economic order quantity</li> <li>• JIT and ABC System</li> <li>• Methods of pricings of issue of material – FIFO, LIFO, Base Stock price, Weighted average price, periodic weighted average price, standard price and replacement price; Meaning and treatment of Waste, Scrap, Spoilage and Defectives</li> </ul>
3	Labour	<ul style="list-style-type: none"> <li>• Direct and indirect labour cost; Labour cost accounting and Labour records;</li> <li>• Remuneration methods – Time wage system and piece wage system, Bonus systems (individual and Group incentive plans) – Halsey Premium Plan, Rowan Plan, Taylor's differential piece rate system, Bedeaux Plan, Mewrrick;s multiple piece rate system, Gantt task &amp; bonus system, Profit sharing and co-partnership;</li> </ul>

		<ul style="list-style-type: none"> <li>• Requisites of good wage incentive plan; Labour turnover; Cost of Labour turnover &amp; its treatment. Concept of idle time &amp; its treatment;</li> <li>• Over time premium; Casual worker &amp; out worker; Holiday &amp; leave with pay; Cost of Apprentice;</li> <li>• Employee's welfare cost; Fringe benefits; Bonus and Gratuity.</li> </ul>
4	Overheads	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>• Definition; Classification of overheads.</li> <li>• Techniques for segregation of semi variable overheads.</li> <li>• Cost allocation and apportionment.</li> <li>• Basis of apportionment of Factory overheads and Re appointment of service centre cost.</li> <li>• Overhead absorption on the basis of Direct Material cost, Directlabour cost, Prime cost, Labour Hours and Machine Hours.</li> <li>• Concept and Treatment in cost accounts of – Over absorption, Under absorption, Setting up time and idle time.</li> </ul>

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**B.Com. Semester III – Taxation - I**

Unit	Title	Course Outcome
1	Objectives of Income Tax, Definitions, Income tax authorities	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• Concept regarding goodwill as an intangible asset</li> <li>• Factors and origin affecting valuation of goodwill</li> <li>• Provision regarding goodwill in various accounting standards</li> <li>• Various methods of valuation of goodwill</li> </ul>
2	Basis of charge of income Individual assessee's incomes exempt from income – tax Procedure for assessment of income – tax and collection of tax	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Various charge of income and basis of such charge of income</li> <li>• Income exempted from income tax</li> <li>• Assessment of income and collection of income in case of Income tax</li> </ul>
3	Salary Income	<p>The students will be able to Understand:</p> <ul style="list-style-type: none"> <li>• Computation of taxable salary (sections 14 to 17);</li> <li>• Taxability of various provident funds affecting the computation of taxable salary income</li> <li>• Concept of Profit in lieu of Salary income</li> <li>• Computation of Salary income taxable</li> <li>• Provisions related to Salary income in Income tax act 1961</li> </ul>



4	Income from House Property	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>• Provision of Income from house property in Income Tax 1961</li> <li>• Computation of tax liability from income from house property.</li> </ul>
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## JG College of Commerce

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Statistics

### SEMESTER – III

UNIT	TITLE	COURSE OUTCOME
1	FUNCTION, LIMIT AND CONTINUITY	This is totally a mathematical topic in which the students learn different types of functions, find out the limit of a given function and check whether the function is continuous or not.
2	PROBABILITY	Here the student learn how probability is calculated along with the importance and existence of probability in day to day life also.
3	MATHEMATICAL EXPECTATION AND MOMENTS	This is the unit where probability of a specific value of the variable and the variable are taken together and the expected value of that variable is to be calculated students get the idea of this method in this unit.
4	NEGATIVE BINOMIAL AND GEOMETRIC DISTRIBUTION	Here in this unit students are taught distribution in which how is the probability of any number of success can be calculated

		and the other distribution where first success probability is calculated.
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## B.Com. Semester III – Commercial Communication III

Unit	Title	Course Outcome
1	Text: Colours of Life	The students are given five short stories from around the world, touching on various aspects of life, giving morals and increasing understanding
2	Soft Skills for Effective Communication	<p>The students will be able to know and understand:</p> <ul style="list-style-type: none"> <li>• Business Ethics and Etiquettes</li> <li>• Netiquettes</li> <li>• Leadership Qualities</li> <li>• Presentation Skills</li> <li>• Time Management</li> <li>• Negotiation Skills</li> </ul>
3	Bank Correspondence	<ul style="list-style-type: none"> <li>• The students will be able to understand and draft letters for bank correspondence regarding all bank-related topics</li> </ul>
4	Comprehension and Vocabulary	<ul style="list-style-type: none"> <li>• The students will be able to understand Comprehension</li> <li>• The students will learn and use 50 one-word substitutes as suggested by Gujarat University</li> </ul>





# **JG College of Commerce**

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**B.Com. Semester III – International Economics and Public Finance-I**

Unit	Title	Course Outcome
1	Importance of International Trade	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• The various type of trade and differences between them</li> <li>• Classical and Modern Views of International Trade</li> </ul>
2	Meaning of Terms of Trade	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Concept of Terms of Trade and Determination of terms of trade</li> <li>• How Terms of Trade is determined on the basis of Reciprocal Demand</li> <li>• Graphical explanation of reciprocal demand through Offer curves</li> </ul>
3	Trade Policy	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• The concept of free trade and Protection Policy</li> </ul> <p>Infant Industry</p>
4	Exchange Rate	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• The concept of exchange rate and determination of it</li> </ul>

		<ul style="list-style-type: none"> <li>• Purchasing power parity theory and its importance</li> </ul>
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# JG College of Commerce

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**B.Com. Semester 3 – Indian Financial System**

Unit	Title	Course Outcome
1	<p>A. Overview of the Indian Financial System</p> <p>B. Regulatory and Promotional Institutions</p>	<p>The students will be able to understand:</p> <p>A. Overview of the Indian Financial System</p> <ul style="list-style-type: none"> <li>• Pre post liberalization of Indian financial system</li> <li>• Major components – Financial Markets / Financial institutions / intermediaries</li> <li>• Financial instruments, functions and role of financial system.</li> </ul> <p>B. Regulatory and Promotional Institutions</p> <ul style="list-style-type: none"> <li>• Objectives and functions of RBI, SEBI ,IRDA</li> </ul>
2	Financial Markets	<p>The students will be able to know:</p> <p>A. Money Market</p> <p>Meaning constituents of organized markets.</p> <p>B. Capital Market</p> <p>1. Primary market : meaning types of primary issue –public , Right private placement , issue mechanism</p> <p>2. secondary market: functions , organisations , management and membership of stock exchange , ,listing and trading of securities , stock exchange of India.</p>
3	Financial Institutions	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Commercial Banking: functions , Nationalization of commercial bank</li> </ul>

		<p>, issue of non performing assets and their management.</p> <ul style="list-style-type: none"> <li>• Non banking financial companies : Meaning , types , growth and regulations.</li> <li>• Insurance : Introduction to LIC , GIC and private insurance companies</li> <li>• mutual funds : concepts , advantages , History of Mutual Fund's in India.</li> </ul>
4	Financial Instruments	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• Capital market instruments : Equities , Preference shares, debentures, bonds and new instruments.</li> <li>• Money market Instruments: Call / Notice money market , Treasury Bills , Commercial papers , certificate of Deposit , commercial bills.</li> </ul>

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**JG College of Commerce**  
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**B.Com. Semester IV – Cost Accounting - II**

Unit	Title	Course Outcome
1	Single or unit costing	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• Components of total cost: Expenses that are not treated as cost in cost sheet</li> <li>• Concept of Imputed costs: Treatment of work-in-progress, Defective materials, Sale of scrap: Defective product, Normal &amp; abnormal Loss of materials, Treatment of Finished goods: Preparation of Historical cost sheet. Estimated cost sheet, Estimate for work order (Tender/Quotation)</li> </ul>
2	Reconciliation of profit as per cost accounts with profits as per financial accounts	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Reasons for disagreement in profits</li> <li>• Procedure for reconciliation; Preparation of Reconciliation Statement and Memorandum Reconciliation Account.</li> </ul>
3	Operating costing or service costing	<p>The students will be able to Understand:</p> <ul style="list-style-type: none"> <li>• Meaning of Operating Costing or service costing</li> <li>• Features of Operating Costing.</li> <li>• Users of Service Costing.</li> <li>• Concept of Cost Unit, Cost Analysis, transport Costing, Hospital Costing, Staff canteen Costing.</li> </ul>

4	Job, batch and contract costing	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>• Definition and Features of Job Costing; Pre-requisites of Job costing</li> <li>• Source documents, procedure for recording under Job costing; Definition of Batch costing and its accounting procedure</li> <li>• Method of determination of economic batch quantity (EBQ)</li> <li>• Definition of Contract costing, Difference between Job &amp; Contract costing, Features of Contract costing</li> <li>• Concept of Work certified, work uncertified and Retention money</li> <li>• Method of valuation of work in progress</li> <li>• Profit on incomplete contracts</li> <li>• Accounting entries and Preparation of relevant ledger accounts and Final Accounts of a Contractor</li> </ul>
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# JG College of Commerce

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**B.Com. Semester IV – Auditing - I**

Unit	Title	Course Outcome
1	(A) Introduction (B) Internal control meaning and significance	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• definition, objectives of audit</li> <li>• Advantages and limitations of audit</li> <li>• Types of audit – Stationary audit, internal audit, branch audit, cost audit, management audit, property audit (only concept)</li> <li>• Basic principles governing an audit</li> <li>• Organizing audit work, Audit program, Audit note book, working papers, routine checking, test checking, surprise checking, and commencement of new audit</li> </ul>
2	Company auditor	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Qualification and disqualification</li> <li>• Appointment and removal</li> <li>• Remuneration and status</li> <li>• Rights and duties</li> <li>• Lien of an auditor</li> </ul>
3	Vouching	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Meaning and significance vouching of cash transaction</li> </ul>
4	Verification and valuation of assets and liabilities	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>• Meaning and auditor's duties</li> <li>• Verification and valuation of followings: Goodwill, building machinery, investment,</li> </ul>



		inventory, secured loans and contingent liabilities.
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## JG College of Commerce

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**B.Com. Semester IV – Taxation - II**

Unit	Title	Course Outcome
1	Profits and Gains of Business or Profession	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• Provisions of Profits and Gains of Business or Profession in the Income Tax Act 1961</li> <li>• Computation of taxable profit under the head (sections 28, 29, 30, 31, 32, 34, 35, 36, 37 and 40)</li> </ul>
2	(A) Capital Gains (B) Income from Other Sources	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Provisions of Capital Gains in Income Tax Act 1961</li> <li>• Computation of taxable capital profit under the head (sections 45, 47, 49 to 51, 54, 54B, 54EC, 54F and 55).</li> <li>• Computation of taxable capital profit under the head (sections 45, 47, 49 to 51, 54, 54B, 54EC, 54F and 55).</li> </ul>





3	(A) Income of other persons included in assessee's total income (B) Aggregation of Total Income and set-off and carry-forward of losses (C) Deductions to be made in computing Total Income of an individual assessee	The students will be able to Understand: <ul style="list-style-type: none"> <li>• Concept of aggregation of assessee's total income with the income of other persons</li> <li>• Concept of Set off and Carry Forward of losses</li> <li>• Various provisions of deductions in Income Tax Act, 1961</li> </ul>
4	Goods and Service Tax	The students will be able to understand. <ul style="list-style-type: none"> <li>• Concept of GST, Various Definitions covered under the Goods and Service Tax Act</li> <li>• Salient features and benefits of GST.</li> <li>• GST Council and its functions</li> <li>• Overview of GST Acts, Exemptions and Broad idea about rates of goods and service tax</li> <li>• Computation of Input tax credit and order of utilization of ITC available in electronic credit ledger</li> </ul>

## JG College of Commerce

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Statistics

### SEMESTER – IV

Unit	Title	Course Outcome
1	Differentiation	This unit is again mathematical in which students learn how to divide the function

		into different parts with the help of different rules and formulae.
2	Application Of Derivatives	Here this unit is the extension of the first unit where how the application of differentiation to various economic functions can be done is taught to the students.
3	Index Numbers	In this unit students get the idea regarding what is Index number, different types of Index numbers , different methods to obtain these Index numbers and which is the best and ideal Index number
4	Time Series	This unit gives the knowledge of what is Time Series , different components of Time Series which effect the values of Time Series and different methods to analyse this given Time Series so that the effect of each component on the values of Time Series can be known.



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# **JG College of Commerce**

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## **B.Com. Semester IV – Commercial Communication IV**

Unit	Title	Course Outcome
1	Text: Colours of Life	The students are given five short stories from around the world, touching on various aspects of life, giving morals and increasing understanding
2	Corporate Social Responsibility Letters	The students will be able to know and understand Corporate Social Responsibility, its importance and also draft letters to companies asking for fulfilment of such responsibilities
3	Agency Correspondence	The students will be able to understand the aspects of agency and draft letters for communication between an agency and the principal
4	Collection Letters and Vocabulary	<ul style="list-style-type: none"><li>• The students will be able to understand and draft paymentcollection letters at various levels.</li><li>• The students will learn and use 50 idioms and phrases as suggested by Gujarat University</li></ul>

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# **JG College of Commerce**

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## **B.Com. Semester IV – International Economics and Public Finance-II**

Unit	Title	Course Outcome
1	Introduction of Public Finance	The students will be able to understand: <ul style="list-style-type: none"><li>• The meaning of the public finance and its scope</li><li>• The difference between Public finance and Private finance</li><li>• The concepts of Public goods, Private goods and Merit goods</li></ul>
2	Public Expenditure	The students will be able to know: <ul style="list-style-type: none"><li>• Concept of Public Expenditure that is one of the scopes of Public finance</li><li>• Growth of Public Expenditure in the world and in India as well</li><li>• Effects of public expenditure on Production, income distribution and growth</li></ul>
3	Sources of Government Revenue (Debt, Deficit financing and Taxation)	The students will be able to understand: <ul style="list-style-type: none"><li>• Classification of Taxation</li><li>• Debt and types of Debt</li><li>• Deficit Financing and its types</li><li>• Disinvestment and Privatization and their relationship</li></ul>
4	Taxation	The students will be able to understand: <ul style="list-style-type: none"><li>• The meaning of direct tax and Indirect Tax</li><li>• Characteristics of Taxation for good tax system</li><li>• Effects of Taxation on Production, Employment and Income distribution</li></ul>





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# **JG College of Commerce**

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**B.Com. Semester 4 – Production Management**

Unit	Title	Course Outcome
1	Production & Production Management	<p>The students will be able to understand:</p> <ul style="list-style-type: none"><li>• Production – meaning , characteristics, Types production process.</li><li>• Difference between job production – Batch production</li><li>• Difference between – continuous &amp; Intermittent production</li><li>• Production management – meaning , characteristics , scope.</li><li>• Procedure of production planning</li><li>• Importance of production planning</li><li>• Production control – meaning ,procedure, importance</li><li>• Difference between production planning &amp; production control.</li></ul>
2	Purchasing	<p>The students will be able to know:</p> <ul style="list-style-type: none"><li>• Scientific purchasing – Meaning ,principles, objectives</li><li>• Classification of purchasing</li><li>• Methods of purchase</li><li>• Modern purchase of purchasing</li><li>• Centralized purchasing</li><li>• Decentralized purchasing</li><li>• Difference between centralized and Decentralized purchasing.</li></ul>
3	Inventory Control	<p>The students will be able to know:</p> <ul style="list-style-type: none"><li>• Inventory – meaning , type</li><li>• Inventory control – meaning , objectives, Importance</li><li>• Functions , Methods of Inventory control</li><li>• ABC Method of Inventory Control</li><li>• VED Analysis</li></ul>

		<ul style="list-style-type: none"> <li>• Difference between ABC analysis and VED analysis</li> <li>• FSN analysis</li> <li>• Guiding principles for effective Inventory control.</li> </ul>
4	Developing & Launching New product & services	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• New product – meaning , objectives</li> <li>• Problem of launching new product in market</li> <li>• Process of new product development</li> <li>• Process of adoption of New product</li> <li>• Characteristics of new product affecting the adoption of product</li> <li>• Causes and remedies of product failure.</li> <li>• Product Mix- meaning , components , factors affecting.</li> <li>• Policies to make changes in product mix</li> <li>• Simplification in product mix</li> <li>• Diversification in product mix</li> </ul>

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# JG College of Commerce

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## Third Year

### B.Com. Semester V – Cost and Financial Accounting

Unit	Title	Course Outcome
1	Process costing – I	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• Meaning, Definition and Features</li> <li>• Job costing vs. Process Costing</li> <li>• Processes losses and gains</li> <li>• Accounting of waste, scrap, defectives and spoilage</li> <li>• Meaning of Joint Products and By-Products</li> <li>• Objectives of allocation of joint costs and Methods of Accounting for joint Products</li> <li>• Methods of Accounting for by-Products.</li> </ul>
2	Process costing – II	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Inter Process Profit and Transfer Price (valuing Process Stocks under FIFO and Average Cost Methods)</li> <li>• Valuation of Work-in-Progress (under FIFO Average Cost Methods)</li> </ul>
3	Amalgamation of companies	<p>The students will be able to Understand:</p> <ul style="list-style-type: none"> <li>• In the nature of merger: Under Pooling of interests Method (AS-14)</li> <li>• In the nature of purchase: Note: Includes additional points arising on Amalgamation</li> </ul>
4	Absorption and reconstruction (external)	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>• Accounting Treatment related to Absorption and Reconstruction of the companies</li> <li>• Inter-company transactions</li> </ul>







# JG College of Commerce

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**B.Com. Semester V – Management Accounting - I**

Unit	Title	Course Outcome
1	Introduction to Management Accounting and Analysis of Financial Statements	<p>The students will be able to understand:</p> <ul style="list-style-type: none"><li>• Definition, scope, objectives, functions, tools and techniques, limitations of Management Accounting, Installation of Management Accounting system, difference between Management Accounting and Cost Accounting</li><li>• Nature and limitations of Financial Statements, Essentials of good financial statements, Analysis and interpretation, Tools of financial analysis (methods, Comparative financial statements, procedure for interpretation, objectives of analysis and interpretation, Common size statements, Trend analysis.)</li></ul>
2	Interpretation and Analysis through Financial Ratios	<p>The students will be able to know:</p> <ul style="list-style-type: none"><li>• Meaning, Importance and limitations of ratio analysis, Calculation and interpretation of the following ratios only: Gross Profit Ratio, Net Profit Ratio, Stock Turnover Ratio, Operating Ratio, Expense Ratios, Return on Investment (ROI), Earning per share (EPS: including concept of EPS as per AS 20), Current Ratio, Liquid Ratio, Acid Test Ratio, Proprietary Ratio, Debt-equity Ratio, Long-term Funds to Fixed Assets Ratio, Capital Gearing Ratio, Coverage Ratio (interest and total), Debtors Ratio (velocity), Creditors Ratio (velocity), Fixed Assets to Turnover Ratio, Total Assets to Turnover Ratio, Debt- service coverage Ratio, Cash earning per share, Dividend pay-out Ratio, Dividend Yield Ratio, Price</li></ul>

		Earning Ratio, Market Price to book value Ratio.
3	Cash Flow Statement	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>• Concept and significance of Funds Flow Statement; Sources and Application of Cash</li> <li>• Cash from Operation</li> <li>• Income and Expenditure Approach and Net Profit Approach</li> <li>• Difference between Fund Flow Statement and Cash Flow Statement</li> <li>• Preparation of Cash Flow Statement as per AS 3.</li> </ul>
4	Budgeting	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>• Budgets and Budgetary Control: Definition, Objectives, Merits and de-merits of Budgetary Control, Fixed and Flexible Budgets (Theory only), Control Ratios, Zero base Budgeting</li> <li>• Preparation of following Functional Budgets only: Sales Budget, Selling and Distribution Cost Budget, production Budget, cost of Production Budget (Materials, Labour and Overheads).</li> <li>• Introduction, Advantages and limitations of Cash Budget, Methods of preparing Cash Budget: Cash Receipts and Disbursement Method, Adjusted Earnings Method, Balance Sheet Projection Method and Working Capital Differential Method.</li> </ul>

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# **JG College of Commerce**

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**B.Com. Semester V– Business Laws - I**

Unit	Title	Course Outcome
1	Indian Contract Act - 1872	The students will be able to understand: <ul style="list-style-type: none"> <li>• Definition and Essentials of Contract</li> <li>• Types Of Contract</li> <li>• Competent Party</li> <li>• Free Consent</li> </ul>
2	Indian Contract Act – 1872 – II	The students will be able to know: <ul style="list-style-type: none"> <li>• Consideration</li> <li>• Performance of Contract</li> <li>• Discharge of Contract &amp; Rules for Compensation</li> <li>• Contingent Contract &amp; Quasi Contract</li> </ul>
3	Indirect Taxes	The students will be able to Understand: <ul style="list-style-type: none"> <li>• Provisions covered under Central Excise Act - Customs Act</li> <li>• Definition &amp; Types</li> </ul>
4	The Sale of Goods Act – 1930	The students will be able to understand. <ul style="list-style-type: none"> <li>• Definition : Sale &amp; Agreement to Sell – Types of Goods</li> <li>• Conditions &amp; Warranties</li> <li>• Concept of Sale by Non-owners</li> <li>• Concept of Unpaid seller</li> </ul>

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# JG College of Commerce

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## B.Com. Semester V– Commercial Communication

Unit	Title	Course Outcome
1	Text: Petals of Life	Five short stories are selected from different genre and are offered to the students, each touching on a different facet of life, imparting values, increasing knowledge and teaching them a way of life.
2	Press Reports	The students will be able to learn and understand: <ul style="list-style-type: none"><li>• The Functions of Media: Print and Electronic</li><li>• Drafting of Press Reports</li></ul>
3	Insurance Correspondence	The students will be able to understand insurance and draft letters for insurance correspondence regarding all insurance- related topics.
4	Cloze Test and Vocabulary	<ul style="list-style-type: none"><li>• The students will be able to understand Cloze Test</li><li>• The students will learn and use 50 foreign words and phrases as suggested by Gujarat University</li></ul>

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# **JG College of Commerce**

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**Statistics**

## **SEMESTER – V**

<b>Unit</b>	<b>Title</b>	<b>Course Outcome</b>
1	INTEGRATION	In this unit students get the knowledge that how Integration is just the reverse process of Differentiation and using different formulae how can a function be Integrated.
2	POISSON AND HYPERGEOMETRIC DISTRIBUTION	
3	PROCESS CONTROL TECHNIQUE (STATISTICAL QUALITY CONTROL)	This unit gives the idea that how during the production process quality of the product can be maintained with the help of graph which is a constant process of all the production units.
4	PRODUCT CONTROL TECHNIQUE (ACCEPTANCE SAMPLING)	This unit gives the idea that how the finished goods are inspected before sending them to the market for sale. And also what is the process to rectify the bad quality units by the good quality units so that the whole lot of goods is accepted in the market. The relation between consumer and the producer is also highlighted in this unit.

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# JG College of Commerce

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## B.Com. Semester V –Problems of Indian Economy-I

Unit	Title	Course Outcome
1	Planning	The students will be able to understand: <ul style="list-style-type: none"><li>• The concept of Planning</li><li>• Five-year planning in India</li><li>• What strategy Indian planning has adopted</li><li>• The evaluation of Indian planning</li></ul>
2	Economic Reforms and Policies	The students will be able to understand: <ul style="list-style-type: none"><li>• Economic reforms in India</li><li>• New industrial policy with evaluation</li><li>• The concepts of MRTP Act and Competition Act and differences between them</li><li>• Agriculture and technology policy in India</li></ul>
3	Federal finance	<ul style="list-style-type: none"><li>• The students will be able to understand:</li><li>• The concept of federal and Unitary system</li><li>• Which system India has adopted.</li><li>• Federal financial system in India and the distribution of Taxation between center and states and their relationship</li><li>• Recommendations of 14<sup>th</sup> finance commission</li></ul>
4	Inflation (Problems of price rise)	The students will be able to understand: <ul style="list-style-type: none"><li>• Meaning of Inflation</li><li>• Price rise in India</li><li>• Causes and effects of inflation</li><li>• Price control policy in India</li></ul>





# JG College of Commerce

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## B.Com. Semester 5 – Marketing Management in Practice (CC302)

Unit	Title	Course Outcome
1	Service Marketing & Customer Relationship Management	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• Services marketing in Indian context</li> <li>• Meaning tasks Benefits of CRM</li> <li>• Loyalty programmes , Relationship Marketing in CRM</li> <li>• Designing and operating CRM programme</li> <li>• Significance of customer selection and order selection</li> <li>• Measuring customer satisfaction</li> </ul>
2	Retailing in India	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Nature and scope of Retailing</li> <li>• Main activities of Retailing</li> <li>• Retailing in India – The contemporary scene , growth and formats</li> <li>• Spread of retail chain in India</li> <li>• Spread of shopping malls in India</li> </ul>
3	Rural Marketing in India	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Significance of Rural marketing</li> <li>• Rural marketing Environment – Consumer , Demand and Drivers</li> <li>• Challenges and solutions in delivering values in Rural Market</li> <li>• Segmentation</li> <li>• Product and pricing strategy</li> <li>• Distribution</li> <li>• Sales Force Management</li> <li>• Marketing communication</li> </ul>
4	Case studies in Marketing	<ul style="list-style-type: none"> <li>• Objectives of case method</li> <li>• Benefits of case method</li> <li>• Developing case study</li> <li>• Cases : 1. Gujarat State Tourism Development Corporation Ltd . (GSTDC)</li> </ul>



		<ul style="list-style-type: none"> <li>● RUDI – The Gujarat Model of Rural Distribution Network</li> <li>● FMCG in small packs are driving sales in rural India.</li> </ul>
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## JG College of Commerce

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B.Com. Semester VI – Management Accounting - II

Unit	Title	Course Outcome
1	STANDARD COSTING I:	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>● Definition, Standard Cost vs. Budgetary Cost, Setting the standards</li> <li>● Variance analysis</li> <li>● Total Material cost Variance, Material Price Variance, Material Usage Variance, Material Mix Variance, Total Labour Cost Variance, Labour rate Variance, Labour Mix Variance, labour Yield Variance.</li> </ul>
2	STANDARD COSTING II	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>● Overhead Variances: Fixed and Variable, Expenditure Variance, Efficiency Variance, Capacity Variance, Calendar Variance</li> <li>● Sales Value Variances: Sales Price, Sales Volume, Sales Quantity and Sales Mix Variances. Sales Margin Variances: Total sales margin Variance, Sales Margin Price Variance, Sales Margin Volume Variance, Sales Margin Mix Variance, Sales Margin Quantity (sub-volume) Variance.</li> </ul>
3	CAPITAL BUDGETING:	<p>The students will be able to Understand:</p> <ul style="list-style-type: none"> <li>● Meaning, Importance and Process of Capital Budgeting. Methods based on profit and recovery of cash outlays: (1) Accounting Rate of Return (ARR) Method. (2) Pay-Back Method. Methods based on</li> </ul>

		present value of cash flows: (1) Net Present Value (NPV) Method. (2) Profitability index (PI) Method. (3) Internal Rate of return (IRR) Method.
4	MARGINAL COSTING:	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>• Break even and CVP Analysis: Meaning and definition of Marginal Cost, Marginal costing and contribution: Marginal Costing vs. Absorption Costing; Features of Marginal Costing; Situations where Marginal Costing Technique is useful in managerial decision making.</li> <li>• Methods of determination of Break even point: Method: Traditional Break even chart and contribution Break-even chart: Algebraic Method: Limitations of C/S Ratio, Margin of safety, Angle of incidence and assumptions of Break even Analysis: Cost Volume Profit Analysis; Key of Limiting Factors Analysis</li> <li>• Meaning of the following terms relating to “Decision-making process’ (only short objective type theoretical questions are expected): Relevant Cost, Incremental Cost, Sunk Cost, Opportunity Cost, Avoidable/unavoidable common Costs, Traceable Costs, joint Costs and Step Costs</li> </ul>

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# **JG College of Commerce**

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**B.Com. Semester VI– Business Laws - II**

Unit	Title	Course Outcome
1	Special Contract	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• Concept of Indemnity &amp; Guarantee</li> <li>• Concept of Bailment &amp; Pledge</li> <li>• Law of Agency : Meaning , Modes of creating Agency , Types of Agent , Personal liability of Agent and Termination of Agency</li> </ul>
2	Indian Companies Act – 1956	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Definition and Characteristics</li> <li>• Concept of Private Company &amp; Public Company</li> <li>• Memorandum of Association</li> <li>• Articles of Association</li> <li>• Prospectus</li> <li>• Directors : Qualifications , Disqualifications &amp; Legal Position</li> </ul>
3	Consumer Protection Act - 1986	<p>The students will be able to Understand:</p> <ul style="list-style-type: none"> <li>• Definition : Consumer &amp; Right of Consumer</li> <li>• Concept of Consumer Protection Councils</li> <li>• Concept of Redressal Agencies</li> </ul>
4	Negotiable Instruments Act – 1881	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>• Meaning, Characteristics &amp; Presumptions of Negotiable Instruments</li> <li>• Promissory Note</li> <li>• Bill of Exchange &amp; Cheque</li> <li>• Holder &amp; Holder in due course</li> <li>• Endorsements &amp; Its Types</li> </ul>





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Statistics

## SEMESTER – VI

Unit	Title	Course Outcome
1	Testing Of Hypothesis and Large Sample Test	This unit gives the idea about how to frame a hypothesis, how to test the hypothesis. What is the meaning of small sample and large sample which is very important in research.
2	Game Theory	This is the unit in which students get the knowledge of what is a Game. How to get the solution of such Games. What is the meaning of saddle point and how to solve Game without the saddle point.
3	Decision Theory	Here in this unit students learn how to take the decision of selecting the best option when there are more than one options with the help of different methods.
4	Matrix	This unit gives the idea that matrix is a special arrangement of values in rows and columns. Also how to add, subtract, multiply, and inverse the matrices is known from this unit. Knowledge of how to solve the equations using matrix is also given in this unit.

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**B.Com. Semester VI – Commercial Communication**

Unit	Title	Course Outcome
1	Text	<ul style="list-style-type: none"><li>• To introduce the students with short stories, essays on a variety of important topics.</li><li>• To encourage them to understand and appreciate prose writings of well-known writers.</li><li>• To acquaint them with 'prose', its meaning and importance.</li><li>• To make them learn grammar items, such as Idioms, Phrases, and reported speech etc.</li><li>• To enable them to write grammatically accurate sentences, by identifying correct reported speech in writing English.</li><li>• To prepare the students for competitive exams by encouraging them to learn English.</li></ul>
2	Import Export Correspondence	<ul style="list-style-type: none"><li>• Import export business is another aspect of general trade.</li><li>• The only difference is that the trading is between an indigenous concern and a foreign company.</li><li>• Normally, these letters have to be written with an understanding of the working of the working company and the cultural milieu (environment) of the people who are responsible for that foreign company.</li><li>• Export business also involves communication at different levels, with licensing authorities, transporters, customers, authorities and others.</li><li>• All correspondence has to be coordinated with speed as the watchword.</li></ul>
3	Business Reports	<ul style="list-style-type: none"><li>• Provide factual and detailed information.</li></ul>

		<ul style="list-style-type: none"> <li>• Helpful in taking corrective measures.</li> <li>• Solution of complicated problems.</li> <li>• Mean of communication.</li> <li>• Provide findings and offer solutions.</li> </ul>
4	Market Reports	<ul style="list-style-type: none"> <li>• Understand the meaning and definition of marketing.</li> <li>• Explain the nature of marketing.</li> <li>• Discuss the importance of marketing.</li> <li>• Know the scope of marketing.</li> <li>• Explain the concepts of marketing.</li> </ul>





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## **B.Com. Semester VI –Problems of Indian Economy-II**

Unit	Title	Course Outcome
1	Foreign Trade	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• The Foreign trade policy</li> <li>• The foreign trade policy 2015 to 2020</li> <li>• Export promotion policy</li> <li>• Import substitution policy</li> <li>• Liberalization policy</li> </ul>
2	Commercial Banks	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• The meaning of commercial banks</li> <li>• History of commercial banks in India</li> <li>• The development and problems of commercial banks in India</li> <li>• Private sector Banks and Banking reforms</li> </ul>
3	Monetary Policy and Reserve Bank of India	<ul style="list-style-type: none"> <li>• The students will be able to understand:</li> <li>• The meaning and Functions of RBI</li> <li>• Monetary Policy of RBI and its Instruments</li> <li>• When it is applied in economy</li> <li>• Evaluation of monetary policy</li> </ul>
4	Taxation and Black Money	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• The meaning of taxation</li> <li>• Present Indian tax structure in India</li> <li>• Black Money, causes and effects of Black money</li> <li>• Demonetization and when it is implemented in India</li> <li>• The effects of demonetization in India</li> </ul>







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## B.Com. Semester 6 – Fundamentals of Financial Management

Unit	Title	Course Outcome
1	Finance Function and Financial Planning	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• Meaning, importance, scope of financial management</li> <li>• Financial goal: profit maximization, wealth maximization</li> <li>• Finance function</li> <li>• Role of finance manager</li> <li>• Meaning of financial planning</li> <li>• Steps of financial planning</li> </ul>
2	Capitalization and Capital structure	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Capitalization: meaning, effect remedies of under capitalization, over capitalization and watered capital.</li> <li>• Capital structure: Meaning, importance and determination of capital structure.</li> <li>• Trading on equity: meaning, benefit, risk, operating leverage, financial leverage, combined leverage. (sums)</li> <li>• Sources of long-term finance: Equity, debentures, preference shares (meaning, advantages, limitation of each .)</li> </ul>
3	Working capital Management	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Concept and types of working capital – factors determining working capital requirements.</li> <li>• Principles of working capital management, components of working capital: cash receivables, inventory, creditors, bank overdrafts, disadvantage of inadequate working capital.</li> </ul>
4	Cost of Capital and Capital Budgeting	<p>The students will be able to understand:</p>



		<ul style="list-style-type: none"> <li>• Cost of capital: Meaning, importance, computation of cost of capital, retained earnings, weighted cost of capital.</li> <li>• Capital Budgeting: Meaning, characteristics, process, techniques, meaning, utility and limitation of various methods – average rate of return, Pay-back period, Net present value and PI</li> </ul>
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## JG College of Commerce

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**B.Com. Semester VI – Auditing - II**

Unit	Title	Course Outcome
1	Company Audit	<p>The students will be able to understand:</p> <ul style="list-style-type: none"> <li>• Importance of Memorandum, articles, prospectus, minute book, preliminary contract</li> <li>• Issue of shares at premium and at discount, issue of right shares, issue of bonus shares, issue of shares for the consideration other than cash</li> <li>• Redemption of preference shares and debentures, conversion of debentures in to shares, forfeiture of shares</li> <li>• Audit of share transfer</li> </ul>
2	Auditor's Report and Certificate	<p>The students will be able to know:</p> <ul style="list-style-type: none"> <li>• Meaning and importance of auditor's report</li> <li>• Difference between auditor's report and certificate</li> <li>• Kinds of auditor's report</li> </ul>

		<ul style="list-style-type: none"> <li>• Specimen of qualified report</li> <li>• Use of words “True and Fair” In the report</li> <li>• CARO – 2003</li> </ul>
3	Divisible profit and depreciation	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>• Divisible profit</li> <li>• Meaning and importance of profit</li> <li>• Determination of profit and it's problem</li> <li>• Debatable points regarding divisible profit (Depreciation, capital gain, capital loss, past revenue lost, past profit and transfer to reserve)</li> <li>• Auditor's duty regarding divisible profit</li> <li>• Depreciation</li> <li>• Provisions of the company law</li> <li>• Auditor's duty</li> </ul>
4	Investigation and Audit programme	<p>The students will be able to understand.</p> <ul style="list-style-type: none"> <li>• Meaning and need, difference between audit and investigation</li> <li>• Investigation in following cases..               <ol style="list-style-type: none"> <li>1) For purchase of business</li> <li>2) For granting loan</li> <li>3) In case of declining profit</li> </ol> </li> <li>• Audit programme of               <ol style="list-style-type: none"> <li>1) Hospitals run by public charitable trust</li> <li>2) Educational institutes</li> <li>3) Manufacturing company</li> </ol> </li> </ul>

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