



Sri Arvind Mahila College, Patna

Accredited by NAAC with B⁺ Grade

(A Constituent Unit of Patliputra University, Patna)



4 Years Bachelor of Arts B.A. (Hons.) in Commerce under CBCS

Course Outcomes (Major Courses)

S.No.	UG Semester	Course	Course Outcomes
1.	I	MJC-1 Financial Accounting	<ol style="list-style-type: none">1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements;2. Demonstrate accounting process under computerized accounting system;3. Evaluate the importance of depreciation and inventories in financial statements;4. Prepare and manage cash book and other accounts necessary while running a business.
2.	II	MJC-2 ACCOUNTING & FINANCE	<ol style="list-style-type: none">1. Provide Basic knowledge of Organization and its management in order to manage the enterprise effectively.2. Have awareness of the global environment in which business operate.3. Learn critical thinking and problem-solving skills to provide Leadership in organization.
3.	III	MJC-3 BUSINESS LAW	<ol style="list-style-type: none">1. Understand the provisions of Indian Contract Act 1872 and develop case solving skills through case studies.2. Develop an in depth knowledge of various provisions of Sales of Goods Act, Negotiable Instruments Act, Companies' Act 2013 and LLP Act 2008.3. Develop skills related to legal counseling of clients.
4.	III	MJC-4 BUSINESS MATHEMATICS & STATISTICS	<ol style="list-style-type: none">1. Use the mathematical tool for taking appropriate Business Decisions2. Understand the proper application of Statistical Tool in Business3. Measure the index for General Price Level and Business activities4. Use the application of Correlation and Regression techniques in Business

5.	IV	MJC-5 BUSINESS FINANCE	<ol style="list-style-type: none"> 1. To understand the different sources of raising short term and long term funds for the business firm 2. To know the mechanism of maintaining fair capitalization in the business firm 3. To remove and initiate remedial measures for correcting the situation of Over and Under capitalization 4. To prepare the financial plan for the business firm
6.	IV	MJC-6 INCOME TAX LAW AND ACCOUNTING	<ol style="list-style-type: none"> 1. Know the basic concept of Income Tax and acquaint with the principles and provisions of Income-tax Act, 1961 as well as exemptions of Income under section 10 and deductions of Income and expenditures under section 80 2. Understand the provisions and procedure to compute taxable income under all five heads of income i.e. income from salaries, income from house property, profits & gains from business & profession, income from capital gains and other sources. 3. Develop practical skill and knowledge of the computation of tax liability of an Individual and Partnerships Firm with the procedure of Income tax assessment and e-filing.
7.	IV	MJC-7 INVESTMENT MANAGEMENT	<ol style="list-style-type: none"> 1. Understand the basic concept of Investment Decisions and Preparation of investment portfolio 2. Know the different methods of Security Analysis 3. Identify the risk involved in Investment Decisions 4. Assess the return of different Investment Opportunities
8.	V	MJC-8 CORPORATE ACCOUNTING	<ol style="list-style-type: none"> 1. Develop awareness with the provisions of Companies Act, IND-AS and IFRS 2. Enhance the ability of preparing Financial Statement of different Companies 3. Find out the value of Goodwill and shares of a Company 4. Understand the procedure of maintaining share capital and debt capital and Forfeiture and Reissue of Forfeited Shares
9.	V	MJC-9 COST ACCOUNTING	<ol style="list-style-type: none"> 1. Develop an understanding for basis of distinction between financial accounting, cost accounting and management

			<p>accounting.</p> <ol style="list-style-type: none"> 2. Elaborate understanding in respect to all elements of cost and gain knowledge of cost accounting system as well as acquaint with the measures of cost control. 3. Acquire the pragmatic approach to the methods of costing like- unit costing, job costing, contract costing, process costing and service costing.
10.	VI	MJC-10 BUSINESS ECONOMICS	<ol style="list-style-type: none"> 1. Understand the conceptual framework of Economic theories and their application in business decision making. 2. Examine how consumers try to maximize their satisfaction by spending on different goods, 3. Analyze the relationship between inputs used in production and the resulting outputs and costs.
11.	VI	MJC-11 MANAGEMENT ACCOUNTING	<ol style="list-style-type: none"> 1. Familiarize with basic management accounting concept and their application in managerial decision making. 2. Develop professional competence and skill in application of accounting information for making managerial decisions. 3. Acquire thorough knowledge on the management accounting techniques in business decision making.
12.	VI	MJC-12 GOODS AND SERVICE TAX	<ol style="list-style-type: none"> 1. Understand with the basic concept of goods and services tax (GST), and aware with the constitutional Provisions for implementation of GST in India. 2. Develop the insight for claiming refund under GST as well as highlighting upon CGST and SGST with the knowledge for levying taxes. 3. Compute the tax liability of Business & Professional firm under GST.
13.	VII	MJC-13 AUDIT AND CORPORATE GOVERNANCE	<ol style="list-style-type: none"> 1. Provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements with professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility. 2. Understand the principles & practice of auditing and to have an insight to elaborate procedure for audit of limited

			<p>companies. Gain the knowledge of special areas of audit and the duties and responsibilities of auditors.</p> <p>3. Understand the conceptual framework of corporate governance.</p>
14.	VII	MJC-14 RESEARCH METHODOGY	<ol style="list-style-type: none"> 1. understand some basic concepts of research and its methodologies 2. identify appropriate research topics select and define appropriate research problem and parameters 3. prepare a research proposal to undertake a research project 4. enhance the ability to prepare the research report
15.	VII	MJC-15 COMPANY LAW	<ol style="list-style-type: none"> 1. Understand the concept of Company as a form of Business organization & Acquaint with the legal norms relating to companies. 2. Understanding the characteristics and types of Companies, illustrating the duties and responsibilities of director as per compliance under company's Act 2013. 3. Acquire knowledge of Company meetings, internal & external affairs of management and provisions related to payments of Dividend & Books of Accounts.
16.	VIII	MJC-16 BUSINESS COMMUNICATION	<ol style="list-style-type: none"> 1. Understand the significance of communication particularly in the field of sales and its executions, claims and adjustments. 2. Develop skill with forms of communication and its practical application in management. 3. Acquire knowledge for conduct of meeting and writing various report with its techniques.