



# H. D. Jain College, Ara

## (A Constituent Unit of V. K. S. U, Ara)



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

#### Programme Outcomes (Major Courses)

S.No	UG Semester	Course	POS
1.	I	MJC-1 Financial Accounting	<ol style="list-style-type: none"> <li>1. Theoretical framework</li> <li>2. Accounting for Depreciation, Inventory Valuation &amp; Business Entities</li> <li>3. Accounting for Hire Purchase, Installment and Royalty</li> <li>4. Accounting for Inland Branches/Departments.</li> <li>5. Accounting for Dissolution of Partnership Firm and Insolvency.</li> </ol>
2.	II	MJC-2 ACCOUNTING & FINANCE	<ol style="list-style-type: none"> <li>1. Business.</li> <li>2. Promotion of Business.</li> <li>3. Plant Location.</li> <li>4. Principles and Functions of Management.</li> <li>5. Business Combination.</li> </ol>
3.	III	MJC-3 MJC-3 BUSINESS LAW	<ol style="list-style-type: none"> <li>1. Contract Act, 1872.</li> <li>2. Sales of Goods Act, 1930</li> <li>3. Negotiable Instrument Act, 1881</li> <li>4. Limited Liability Partnership (LLP) Act, 2008</li> <li>5. Indian Company's Act, 2013</li> </ol>
4	III	MJC-4 BUSINESS MATHEMATICS & STATISTICS	<ol style="list-style-type: none"> <li>1. Mathematics for Finance</li> <li>2. Progression</li> <li>3. Statistics</li> <li>4. Correlation</li> <li>5. Time Series</li> </ol>
5.	IV	MJC-5 BUSINESS FINANCE	<ol style="list-style-type: none"> <li>1. Introduction</li> <li>2. Planning for Funds</li> <li>3. Capitalization</li> <li>4. Pattern of Capital Requirements</li> <li>5. Raising of Funds</li> </ol>
6	IV	MJC-6 INCOME TAX LAW AND ACCOUNTING	<ol style="list-style-type: none"> <li>1. Basic Concept</li> <li>2. a) Exempted income under section 10; b) Computation of income under different heads: i) Salaries. ii) Income from house property.</li> <li>3. Computation of income from different heads; a) Profits and gains of business or profession, b) Capital gains, c) Income from other sources.</li> <li>4. Total income and tax computation</li> <li>5. Tax liability of individual and Partnership Firms</li> </ol>
7.	IV	MJC-7 INVESTMENT MANAGEMENT	<ol style="list-style-type: none"> <li>1. Investment</li> <li>2. Investment Alternatives</li> <li>3. Risks and Returns</li> </ol>



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			<p>4. Investment Valuation</p> <p>5. Investment Analysis</p>
8.	V	MJC-8 CORPORATE ACCOUNTING	<p>1. Accounting for share capital and Debentures Issue, Forfeiture and reissue of forfeited shares, Redemption of Preference Shares and Debentures</p> <p>2. Final Account: Preparation of Profit and Loss Account and Balance Sheet of corporate entities. Liquidation of Company (voluntary Liquidation only) Accounts of Insurance Companies.</p> <p>3. Valuation of goodwill valuation of shares: Concepts and Calculation-simple problem only. Banking Companies: Final Accounts.</p> <p>4. a) Amalgamation and Internal Reconstruction of Companies, Concepts and Accounting treatment as per Accounting Standard : 14 (ICAI) (Excluding inter company holdings) Internal Reconstruction : Concept and Accounting treatment excluding scheme of reconstruction.</p> <p>5. Accounts of Holding and Subsidiary Companies, preparation of Consolidated balance sheet with one subsidiary Company.</p> <p>Introduction to IFRS.</p>
9.	V	MJC-9 COST ACCOUNTING	<p>1. Introduction</p> <p>2. Elements of cost</p> <p>3. Overhead.</p> <p>4. Methods of costing</p> <p>5. Methods of Process costing</p>
10.	VI	MJC-10 BUSINESS ECONOMICS	<p>1 Nature and Scope of Managerial Economics.</p> <p>2. Theory of Consumer behavior</p> <p>3. Production and Cost Analysis.</p> <p>4. Pricing Methods and Strategies</p> <p>5. Market Forms</p>
11.	VI	MJC-11 MANAGEMENT ACCOUNTING	<p>1. Management Accounting</p> <p>2. Fund Flow Analysis.</p> <p>3. Marginal Costing.</p> <p>4. Pricing Methods and Strategies</p> <p>5. Budget and Budgetary Control</p>
12.	VI	MJC-12 GOODS AND SERVICE TAX	<p>1. Introduction.</p> <p>2. GST Structure.</p> <p>3. Levy and collection of GST</p> <p>4. Valuation for GST</p> <p>5. Input Tax Credit</p>
13.	VII	MJC-13 AUDIT AND CORPORATE GOVERNANCE	<p>1. Introduction of Auditing</p> <p>2 Audit of Companies.</p> <p>3. Special Audit.</p> <p>4. Corporate Governance</p> <p>5. Business Ethics &amp; Corporate Social Responsibility (CSR)</p>
14.	VII	MJC-14 RESEARCH	<p>1. Introduction to Business Research</p>



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		METHODOGY	<ol style="list-style-type: none"><li>2. The Research problem and Design</li><li>3. Sampling Design and Measurement Techniques</li><li>4. Data Collection Tools and Data Processing</li><li>5. Business Research Report</li></ol>
15.	VII	MJC-15 COMPANY LAW	<ol style="list-style-type: none"><li>1. Introduction to the Companies Act 1956 and 2013</li><li>2. Share Capital</li><li>3. Members, Shareholders and Board of Directors</li><li>4. Meetings and Resolutions</li><li>5. Winding up of a Company</li></ol>
16.	VIII	MJC-16 BUSINESS COMMUNICATION	<ol style="list-style-type: none"><li>1. Introduction to Business Communication</li><li>2. Barriers to Communication</li><li>3. Channels of Communication.</li><li>4. Forms of Business Communication</li><li>5. Conduct of Meeting</li></ol>