

# GDC Memorial College

Bahal (Bhiwani ) - 127028

NAAC Accredited Grade "B" (Second Cycle) and Recognized under  
the Sections 2(f) & 12B of the UGC Act, 1956

Affiliated to Ch. Bansi Lal University, Bhiwani

Department of Commerce

Semester- I

- **Name of Course** Financial Accounting -I
- **Course Code:** 24UN-COM-101

**Course Learning Outcome (CLO)** After completing this course, the learner will be able to:

1. Know the accounting for share, understand the procedure of buyback of shares.
2. Know the accounting for profit prior to incorporation and underwriting of shares.
3. Understand the accounting treatment for amalgamation and internal reconstruction of companies.
4. Understand the income disclosure and computation standards (IDCS) and preparation of final accounts of companies

Semester- I

- **Name of Course:** Business Laws
- **Course Code:** 24UN-COM-102

**Course Learning Outcome (CLO):** After completing this course, the learner will be able to:

1. Understand the provisions of Indian Contract Act.
2. Know the obligations of buyer and seller for making the business agreements and contracts.
3. Apply skills to initiate entrepreneurial ventures as partnership and LLP.
4. Understand the concepts & scope of negotiable instruments legal safeguards in Information Technology.

Semester- I

- **Name of Course:** Business Management
- **Course Code:** 24UN-COM-103

**Course Learning Outcome (CLO):** After completing this course, the learner will be able to:

1. Gain knowledge about the conceptual framework of business management; development of management thoughts and knowing the emerging management thoughts.
2. Understand the utility and application of planning and organizing functions of management.
3. 3. Assimilate and use the concepts of delegation, decentralization and staffing in organization.
4. Comprehend the concept and applications of leadership styles, controlling practices in organizations.

### **Semester- II**

- **Name of Course:** Financial Accounting -II
- **Course Code:** 24UN-COM-201

**Course Learning Outcome (CLO):** After completing this course, the learner will be able to:

1. Illustrate the understanding of theoretical framework of accounting and be able to prepare branch accounts departmental accounts.
2. Prepare the financial statements for hire purchase.
3. Prepare accounting statements including reconstitution of partnership firms.
4. Apply the knowledge and skills of accounting to prepare accounting statements for insolvency of business firms.

### **Semester- II**

- **Name of Course:** Company Law
- **Course Code:** 24UN-COM-202

**Course Learning Outcome (CLO):** After completing this course, the learner will be able to:

1. Understand the concept of company as form of business organization, regulatory framework and the process of incorporation.
2. Elaborate on important documents of the company and their operational usefulness.
3. Understand the procedure of raising capital, knowing rights & duties of Directors and Company Secretary.
4. Apply the understanding of the regulatory provisions relating to dividend decisions and winding up of the company.

### **Semester- II**

- **Name of Course:** Principles of Marketing
- **Course Code:** 24UN-COM-203

**Course Learning Outcome (CLO):** After completing this course, the learner will be able to:

1. Understand the basic concepts of marketing and assess the marketing environment.
2. Analyse the consumer behaviour in the present scenario and marketing segmentation.
3. Discover the new product development and factors affecting the price of a product in the present context.
4. Understand the promotional and distribution strategies along with the recent developments in the field of marketing.

### **Semester- III**

- **Name of Course:** Corporate Accounting - I
- **Course Code:** 24UN-COM-301

**Course Learning Outcome (CLO)** After completing this course, the learner will be able to:

1. Know the accounting for share, understand the procedure of buyback of shares.
2. Know the accounting for profit prior to incorporation and underwriting of shares.
3. Understand the accounting treatment for amalgamation and internal reconstruction of companies.
4. Understand the income disclosure and computation standards (IDCS) and preparation of final accounts of companies

### Semester- III

- **Name of Course:** Income Tax Law-I
- **Course Code:** 24UN-COM-302

**Course Learning Outcome (CLO)** After completing this course, the learner will be able to:

1. Understand the necessary concepts of Income Tax
2. Determine the impact of residential status on tax liability.
3. Determine Tax liability under five heads of income.
4. Understand the concepts of set-off and carry forward of losses and clubbing and aggregation of incomes.

### Semester- III

- **Name of Course:** Business Analysis and Strategic Thinking
- **Course Code:** 24UN-COM-303

**Course Learning Outcome (CLO)** After completing this course, the learner will be able to:

1. Gain knowledge of the cardinal and ordinal utility approach to demand and apply the same in analyzing consumer behavior.
2. Analyze the production function and different types of costs to arrive at business decisions.
3. Understand the concept of utility and indifference curve analysis
4. Apply the understanding of different types of market form in pricing decisions and competitive analysis.

### Semester- III

- **Name of Course:** Consumer Protection in India
- **Course Code:** 24UN-COM-304

**Course Learning Outcome (CLO)** After completing this course, the learner will be able to:

1. Understand the Consumer and Consumerism.
2. Knowledge of consumer rights and responsibilities.
3. Comprehend the complaint filing procedure and legal redressal machinery.
4. Examine the remedies available under the COPA, 2019.

### Semester- IV

- **Name of Course** Corporate Accounting-II
- **Course Code:** 24UN-COM-401

**Course Learning Outcome (CLO)** After completing this course, the learner will be able to:

1. Understand the methods of shares and goodwill.
2. Understand the basics of debentures and valuation of debentures.
3. Understand and prepare the accounts of banking and insurance companies.
4. Understand and prepare the accounts of holding companies and accounting treatment of liquidation of companies.

### Semester- IV

- **Name of Course** - Income Tax Law-II
- **Course Code:** 24UN-COM-402

**Course Learning Outcome (CLO)** After completing this course, the learner will be able to:

1. Understand the deductions from gross total income of individuals, HUFs and firms.
2. Compute the total income and tax liability of individuals, HUFs and Firms.
3. Understand the filing of returns and working of Income Tax department.
4. Understand the assessments, defaults and consequences.

**Semester- IV**

- **Name of Course:** Business Systems and Resource
- **Course Code:** 24UN-COM-403

**Course Learning Outcome (CLO)** After completing this course, the learner will be able to:

1. Apply the understanding of different forms of market structure in pricing and output determination along with analysing market.
2. Understand the circular flow of income and key macroeconomics concept which in turn will enable them to analyse business environment and take business decisions accordingly.
3. Understand the concept of rent, profit, interest and wage
4. Gain knowledge of the Foreign exchange rate, balance of payments, fiscal policy and monetary policy.

**Semester- IV**

- **Name of Course:** Cyber Crime & Laws
- **Course Code:** 24UN-COM-404

**Course Learning Outcome (CLO)** After completing this course, the learner will be able to:

1. Understand and describe the major types of cybercrime.
2. Gain an understanding of the IT Act, 2000 and its application to e-business, cyber governance, data privacy, and contemporary security risks in cyberspace.
3. Understand the legal framework, authentication, and practical applications of electronic records and digital signatures.
4. Comprehend the regulatory framework governing digital signatures, certifying authorities, penalties, and data protection laws, including an overview of GDPR and the Indian data protection regime.