



DEPARTMENT OF COMMERCE

**RADHEY HARI GOVT. P.G. COLLEGE KASHIPUR, UDHAM SINGH
NAGAR**

AFFILIATED TO KUMAUN UNIVERSITY, NAINITAL

Vision Statement

"To develop globally competent and ethically driven commerce leaders through exceptional education, innovative training, and a commitment to holistic growth. We aim to equip students with the skills and values needed to excel in business, drive entrepreneurship, and contribute meaningfully to society, balancing modern advancements with enduring values."

Mission Statement

we are committed to delivering exceptional education in the fields of business and commerce through a blend of rigorous teaching, innovative research, and community outreach. Our mission is to:

- **Provide Excellence in Education:** Deliver high-quality, comprehensive education in business and commerce that prepares students to excel in a competitive global market.
- **Enhance Industry Connections:** Strengthen ties with industry leaders to create valuable career opportunities in finance, banking, and related sectors.
- **Foster Research and Innovation:** Cultivate an environment that encourages ground breaking research and creative solutions among faculty and students.
- **Boost Employability:** Improve student employability by offering holistic, values-based education that supports their professional and personal growth.
- **Promote Ethical Responsibility:** Develop professionals who are not only skilled but also ethically and socially responsible, contributing positively to society.
- **Support a Positive Learning Environment:** Create a nurturing atmosphere that supports effective teaching, learning, and research activities.
- **Encourage Entrepreneurship:** Inspire students to pursue entrepreneurial ventures, equipping them with the skills and mind-set to achieve self-reliance and success.

Programme Educational Objectives (PEOs)

Bachelor of Commerce (B. Com) Programme Educational Objectives:

1. Foundation of Business Knowledge

Equip students with a strong foundation in business concepts, accounting principles, and economic theories to prepare them for diverse career opportunities in commerce, finance, and entrepreneurship.

2. Practical and Analytical Skills

Develop practical skills in financial analysis, management, and business operations, enabling graduates to analyse and solve real-world business challenges effectively.

3. Ethical and Social Responsibility

A sense of ethical responsibility and awareness of social issues in commerce, encouraging students to contribute positively to society and adhere to professional ethics in their careers.

4. Communication and Leadership

Foster effective communication, teamwork, and leadership skills that are essential for successful careers in business and commerce, as well as for pursuing higher education.

5. Lifelong Learning and Adaptability

Encourage a mind-set of lifelong learning, adaptability, and continuous professional development to thrive in the ever-evolving global business environment.

Master of Commerce (M. Com) Programme Educational Objectives:

1. Advanced Knowledge and Expertise

Provide students with advanced knowledge in commerce, finance, and management, preparing them for specialized roles in academia, research, and industry.

2. Research and Analytical Competence

Enhance research skills and analytical abilities, enabling postgraduates to undertake complex research projects, contribute to academic knowledge, and solve advanced business problems.

3. Leadership and Strategic Thinking

Cultivate leadership qualities and strategic thinking, preparing students for managerial and executive roles in business, government, and non-profit organizations.

4. **Ethical and Global Perspective**

Promote a deep understanding of ethical practices, global business trends, and sustainability, ensuring that graduates can navigate the complexities of the global economy with integrity.

5. **Professional Growth and Specialization**

Support professional growth through specialized knowledge and skills, encouraging graduates to pursue further studies, certifications, or careers in academia, consulting, or senior management.

Programme Outcomes (POs)

Programme Outcomes (B.COM):

1. **Broad Business Acumen:**

Graduates will acquire a solid understanding of fundamental business areas such as accounting, finance, economics, and management.

2. **Analytical Capability:**

Graduates will be skilled in analyzing financial information, recognizing business patterns, and addressing complex issues with appropriate methods.

3. **Ethical Judgement:**

Graduates will make responsible decisions, considering ethical principles and their impact on society and the environment.

4. **Communication Excellence:**

Graduates will effectively express ideas and information through both written and verbal communication, suitable for business contexts.

5. **Collaborative Leadership:**

Graduates will thrive in team settings and demonstrate leadership abilities, managing and motivating others in professional environments.

6. **Global Awareness:**

Graduates will grasp global business dynamics and competently operate in diverse, multicultural settings.

7. Continuous Learning:

Graduates will embrace lifelong learning, staying adaptable to evolving business landscapes and pursuing ongoing personal and professional development.

Programme Outcomes (M. Com):

1. Expert Knowledge:

Postgraduates will gain specialized expertise in advanced commerce, finance, and management, equipping them for high-level roles.

2. Research Excellence:

Postgraduates will excel in research, independently conducting studies, analyzing data, and contributing valuable insights to the field.

3. Strategic Insight:

Postgraduates will develop the ability to make strategic decisions by applying critical thinking and advanced analytical techniques.

4. Ethical Global Perspective:

Postgraduates will uphold ethical standards while understanding and responding to global business trends with integrity.

5. Innovative Leadership:

Postgraduates will lead with innovation, guiding organizations through change and contributing to growth in various business sectors.

6. Professional Growth:

Postgraduates will be well-prepared for further academic pursuits, professional qualifications, or leadership roles in academia, industry, or consulting.

Course Outcome (CO)- The Department runs degree courses at Graduate and Post-Graduate level and in this section the programme outcomes for both levels is given separately.

Post Graduate Level Course (Master of Commerce) CBCS Pattern

M.Com Programme is a two-year course divided into four-semester. The M. Com Programme will consist of (a) Core Courses (b) Discipline Specific Elective Papers (c) Skill-Enhancement Elective papers and General/Open Elective Papers. The area of Dissertation shall be assigned to the students at the beginning of 3rd semester. The students will be required to submit the Project Oriented Dissertation by the end of 4th semester. The course is of 84 Credits and for the award of degree, a student will be required to complete the credits as per the University norm.

	Course Code	Paper Title	Course Type	Course Outcome
Semester-I	MCOM 101	Business Management	CORE COURSE C-1	Understand and apply management theories and practices to solve organizational challenges, focusing on planning, organizing, leading, and controlling business activities.
	MCOM 102	Statistical Analysis	CORE COURSE C-2	Develop skills in statistical analysis, enabling the interpretation of data and application of statistical methods for informed decision-making in business contexts.
	MCOM 103	Economics of Growth	CORE COURSE C-3	Analyse economic growth theories and models, understanding their impact on economic development and policy formulation at both national and international levels.
	MCOM 104	Business Environment	CORE COURSE C-4	Gain insight into the dynamic business environment, assessing the influence of economic, social, political, and legal factors on business operations and strategies.
	MCOM 105	Seminar (Write-up and Presentation)	CORE COURSE C-5	Develop research and presentation skills through the preparation and delivery of a seminar on a contemporary business topic, enhancing critical thinking and communication abilities.

Semester -II	MCOM 201	Organizational Behaviour	CORE COURSE C-6	Explore the behaviour of individuals and groups within organizations, understanding the impact of culture, structure, and leadership on organizational effectiveness.
	MCOM 202	Accounting for Managerial Decisions	CORE COURSE C-7	Apply accounting principles to managerial decision-making, analyzing financial information to support strategic planning, budgeting, and performance evaluation.
	MCOM 203	International Business	CORE COURSE C-8	Understand the complexities of global business operations, including trade, finance, and cultural challenges, preparing for effective management in an international context.
	MCOM 204	Income Tax	CORE COURSE C-9	Acquire knowledge of income tax laws and practices, enabling the computation of tax liabilities and the application of tax planning strategies for individuals and businesses.
	MCOM 205-A	Entrepreneurship and Small Business	SEE-I	Learn the principles of entrepreneurship, including the creation, management, and growth of small businesses, fostering innovation and entrepreneurial thinking.
	MCOM 206-A	Introduction to Accounting	GE-I	Gain a foundational understanding of accounting principles, including the preparation and analysis of financial statements for informed business decision-making.
Semester-III	MCOM 301	Research Methodology	CORE COURSE C-10	Develop research skills, including the design, data collection, and analysis of business research, fostering the ability to conduct independent research projects.
	MCOM 302	Financial Management	CORE COURSE C-11	Understand financial management concepts, including capital budgeting, working capital management, and financial planning, enabling effective financial decision-making.
	MCOM 303-B	Marketing Research	DSE-1	Learn the process of marketing research, including data collection, analysis, and interpretation, to support strategic marketing decisions and enhance customer satisfaction.
	MCOM 304-B	Advertising & Sales Management	DSE-2	Understand the principles of advertising and sales management, developing strategies for effective communication, brand building, and sales promotion.
	MCOM 305-B	Business Communication	SEE-IV	Enhance communication skills, including writing, speaking, and listening, for effective business interactions in both domestic and international contexts.
	MCOM 306-A	Basics of Income Tax	GE-III	Learn the fundamental concepts of income tax, including the computation of tax liabilities and

				the understanding of tax laws applicable to individuals and businesses.
Semester-IV	MCOM 401	Auditing and Corporate Governance	CORE COURSE C-12	Gain knowledge of auditing practices and corporate governance, including the role of auditors, internal control systems, and the ethical responsibilities of corporate management.
	MCOM 402	Corporate Tax Planning	CORE COURSE C-13	Develop strategies for corporate tax planning, focusing on legal tax minimization techniques and the impact of tax policies on corporate financial decisions.
	MCOM 403-B	International Marketing Management	DSE-3	Explore international marketing strategies, including market entry, product adaptation, and global branding, to succeed in diverse and competitive global markets.
	MCOM 404-B	Rural Marketing	DSE-4	Understand the unique challenges and opportunities in rural markets, developing strategies to effectively market products and services to rural consumers.

Graduate Level Course (Bachelor of Commerce) CBCS Pattern

B. Com Programme is a three-year course divided into six-semester. The B. Com Programme will Consist of (a) Major (own faculty) (b) Major (own/other faculty) (c) Minor Electives (own/other faculty) (d) Minor Vocational Course (elective) (e) Minor Co-curricular (Qualifying) (f) Industrial Training/Survey/ project viva voce. The course is of 140 Credits and for the award of degree, a student will be required to complete the credits as per the University norm. Minimum requirement for getting Certificate in Commerce (After Semester I and II) is 46 Credit. Minimum requirement for getting Diploma in Commerce (After Semester I, II, III and IV) is 46+46=92 Credit. Minimum requirement for getting Bachelor's Degree in Commerce (After Semester I, II, III, IV, V and VI) is 46+46+48=140 Credit.

Course Outcome: Major (Own Faculty)/Major(Own/Other Faculty)

Sem	Course Code	Paper Title	Course Outcome
I	BC-101	Financial Accounting	Understand the fundamental concepts of financial accounting. Analyze and prepare financial statements for various business entities. Apply accounting standards to various financial transactions.
	BC-102	Business Regulatory Framework	Comprehend the regulatory environment governing businesses in India. Evaluate the legal aspects of business operations, including contracts, sales, and company law. Develop the ability to apply legal principles in business scenarios.
	BC-103 (A)	Business Organization and Management	Gain knowledge about the structure and functioning of different types of business organizations. Understand the core principles and practices of management. Develop managerial skills essential for effective decision-making.
II	BC-201	Basic Business Finance	Understand the principles of business finance and financial management. Analyze financial statements to assess the financial health of a business. Apply financial tools and techniques for investment decision-making.

	BC-202	Business Statistics	Comprehend the importance of statistics in business decision-making. Apply statistical tools and methods for analyzing business data. Interpret statistical results to make informed business decisions.
	BC-203 (A)	Entrepreneurship & Small Business	Understand the concepts and significance of entrepreneurship. Learn the process of setting up and managing a small business. Develop a business plan for a new venture.
III	BC-301	Cost Accounting	Understand the principles and methods of cost accounting. Apply cost accounting techniques to determine the cost of products and services. Analyze cost data for decision-making and cost control.
	BC-302	Company Law	Understand the legal framework governing companies in India. Learn about the formation, management, and winding up of companies. Apply company law provisions in various business situations.
	BC-303 (A)	Business Environment	Analyze the macroeconomic and microeconomic environment impacting businesses. Understand the role of government policies and global factors in business operations. Evaluate the impact of social, legal, and environmental factors on business.
IV	BC-401	Income Tax Law and Accounts	Understand the provisions of income tax law in India. Learn the process of income tax computation for individuals and businesses. Apply tax planning techniques and file income tax returns.
	BC-402	Public Finance	Comprehend the role of public finance in the economy. Analyze government revenue, expenditure, and fiscal policies. Understand the impact of public finance on economic development.
	BC-403 (A)	Fundamentals of Marketing	Understand the basic concepts and functions of marketing. Analyze consumer behavior and market segmentation. Develop marketing strategies for different products and services.
V	BC-501	Corporate Accounting	Understand the principles of corporate accounting. Prepare financial statements for companies as per legal requirements. Analyze corporate financial performance and disclosures.
	BC-502	Auditing	Understand the principles and procedures of auditing. Learn the process of planning, conducting, and reporting an audit. Apply auditing techniques to detect and prevent fraud and errors.
	BC-504	Principles and Practices of Insurance	Understand the fundamental principles of insurance. Analyze different types of insurance policies and their applications. Assess the role of insurance in risk management.
	BC-505	Monetary Theory and Banking in India	Understand the principles of monetary theory and policy. Analyze the functioning of the banking system in India. Evaluate the role of monetary policy in economic stability and growth.

VI	BC-601	Goods and Services Tax	Understand the structure and provisions of the Goods and Services Tax (GST) in India. Learn the process of GST registration, compliance, and filing. Apply GST rules to various business transactions.
	BC-602	Accounting for Managerial Decision	Understand the role of accounting in managerial decision-making. Apply accounting information for budgeting, forecasting, and strategic planning. Analyze financial data to support managerial decisions.
	BC-604	Human Resource Management	Understand the principles and practices of human resource management. Learn the process of recruitment, selection, training, and development. Evaluate HR policies and their impact on organizational performance.
	BC-605	Advertising & Sales Management	Understand the concepts and techniques of advertising and sales management. Develop advertising campaigns and sales strategies. Analyze the effectiveness of advertising and sales efforts.

Course outcome for Minor Electives (own/other faculty), Minor Vocational Course (elective), Minor Co-curricular (Qualifying) and Industrial Training/Survey/ project viva voce.

Minor Electives integrate commerce with other disciplines, fostering analytical and problem-solving abilities while promoting responsible business practices. The Minor Vocational Course provides hands-on experience, preparing students for industry demands by bridging theoretical knowledge with practical application. Through Minor Co-curricular activities, students develop leadership, communication, and social responsibility. Lastly, Industrial Training, Surveys, and Project Viva Voce offer real-world exposure, honing research, analytical, and presentation skills to prepare students for professional roles.