GOALPARA COLLEGE

DEPARTMENT OF COMMERCE

COURSE OUTCOME

B.COM(HONS) (CBCS)

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| **Subject Code** | **Subject** | **Units** | **Course Outcome** | **BLOOM TAXONOMY LEVEL** |
| **Semester- I** | | | |  |
| COM-HC-1026 | Financial Accounting | Unit 1: Theoretical framework    Unit 2: Computerized Accounting System  Unit 3: Measurement of Business Income  Unit 4: Final Accounts.  Unit 5: Hire- Purchase, Installment System and Branches:   1. Accounting for Hire-Purchase and Installment System 2. Accounting for Branches | * Acquire conceptual knowledge of financial accounting * Learn about accounting information, accounting principles and the use of accounting standard * Understand the theory of measurement of Business Income * Learn Computerised accounting system with practical application of Tally-ERP 9 * Learn the procedure of preparation of Final Accounts * Learn the concept of Hire-Purchase, Installment Payment System and Branch Account | Understanding  Remembering, Apply |

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| COM-HC-1036 | Business Law | Unit 1: The Indian Contract Act,1872: General Principals of Law of Contract.  Unit2: The Indian Contract Act,1872: Specific Contract  Unit3: The Sale of Goods Act,1930  Unit4: Partnership Laws   1. The Partnership Act,1932 2. The Limited Liability Partnership Act,2008   Unit5: a) The Negotiable Instrument Act,1881   1. Right to Information Act,2005 | * Impart basic knowledge of the important business legislation along with relevant   case law. | Understanding, Apply |
| COM-GE-1046(A) | Micro Economics | Unit 1: Demand and Consumer Behaviors  Unit 2: Production and Cost  Unit 3: Perfect Competition  Unit 4: Monopoly  Unit 5: Imperfect Competition | * CO1: To understand the consumer buying behavior and their process of decision making to create demand * CO2: To understand the supply side of the market and producers’ equilibrium through cost and revenue. | * understanding |
| COM-GE-1046(B) | Investing in Stock Markets | Unit 1: Investing Fundamentals  Unit 2: Stock Analysis and Valuation  Unit 3: Investing in Mutual Fund  Unit 4: Understanding Derivatives. | * Provide basic skills to operate in stock markets and the ways of investing in it. * Enable the student to take up investment in stock markets independently. | * Understanding, Apply |
| **Semester II** | | | | |  |
| COM-HC-2026 | Corporate Accounting | Unit 1: Final Accounts  Unit 2: Incentive Equity, Buy-Back and Valuation of Shares and Goodwill  Unit 3: Internal Reconstruction of Companies  Unit 4: Amalgamation of Companies  Unit 5: Accounts of Holding Companies | * Acquire conceptual knowledge of Corporate Accounting and learn about the process of preparation of Final accounts of Joint Stock Company (as per Companies Act, 2013) * Learn about the concept and methods of valuation of Goodwill and Shares * Learn about the concepts and accounting * treatment of Right Shares, Bonus Shares and Buy Back of Shares * Learn the basic concepts of Holding Company as per Companies Act and Accounting Standards and preparation of   Consolidated Balance Sheet. | Understanding, Remembering, Apply |
| COM-HC-2036 | Corporate Laws | Unit 1: Introduction  Unit 2: Documents  Unit 3: Management  Unit 4: Dividend, Accounts, Audit  Unit 5: Depositories Law | * Impart basic knowledge of the provisions of the Companies Act 2013 * Impart basic knowledge of the provisions of the Depositories Act, 1996. * Impart knowledge on practical aspects through case studies involving issues in   corporate laws. | Understanding, Remembering, Apply |
| COM-GE-2046(A) | Macro Economics | Unit 1: Introduction  Unit 2: Economy in the short run  Unit 3: Inflation, Unemployment and Labour market  Unit 4: Open economy  Unit 5: Behavioral Foundation Investment | * CO1: To provide basic knowledge of macroeconomic variables. * CO2: To understand the working of the variables in determining equilibrium of the economy. | Understanding, remembering |

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|  |  |  | * CO3: To understand the policy framework of the economy in the light of open   economy. |  |
| COM-GE-2046(B) | Insurance & Risk Management | Unit 1: Concept of Risk  Unit 2: Concept of Insurance  Unit 3: Nature of Insurance Contract  Unit 4: Regulatory Framework of Insurance | * Develop an understanding among students about identifying analyzing and managing various types of risk. * Understand principles of insurance and its usefulness in business. * Impart knowledge on regulatory framework. | Understanding, remembering |
| **Semester III** | | | |  |
| COM-HC-3026 | Income-tax Law and Practice | Unit 1: Introduction  Unit 2: Computation of Income under different heads-1  Unit 3: Computation of Income Under different heads-2  Unit 4: Computation of Total Income and Tax Liability  Unit 5: Preparation of Return of Income | * Acquire basic knowledge and equip themselves with application of principles of Income Tax Act 1961 and the relevant rules * Learn to compute taxable income under different heads of income * Learn the computation of income tax liability and deduction available * Learn to file Income Tax Return electronically | Understanding, remembering, apply |
| COM-HC-3036 | Management Principles and Applications | Unit 1: Introduction  Unit 2: Planning  Unit 3: Organizing  Unit 4: Staffing and Leading  Unit 5: Control | * Gain knowledge of the principles and practices of management techniques. * Understand the various managerial functions in detail. * Apply principles of management in real business environment. | Understanding, remembering |

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| COM-SEC-HC-3054 (A) | Entrepreneurship/ | Unit 1: Introduction  Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises  Unit 3: Sources of business ideas and tests of feasibility  Unit 4: Mobilizing Resources | * Comprehend the role of entrepreneurship in social-economic development at local, state, national and global level. * Evaluate the necessary techniques and formalities involved in building start ups. * Develop an entrepreneurial mindset and zeal to pursue entrepreneurship as a profession and reap the benefits of self   employment | Understanding, remembering  Apply, Analysis |
| COM-SEC-HC-3054 (B) | New Venture Planning | Unit 1: Starting New Ventures  Unit 2: Methods to Initiate Ventures  Unit 3: Legal Challenges in Setting up Business  Unit 4: The Search for entrepreneurial capital  Unit 5: The Marketing Aspect of New Venture  Unit 6: Business plan Preparation of New Venture | * Understand the process of identifying new business opportunities, researching and developing a business concept and analyzing the resources and strategies necessary to implement * Learn about startups and how new ventures can be fruitfully operated. | Understanding, remembering |
| **Semester IV** | | | |  |
| COM-HC-4016 | Cost Accounting | nit 1: IUntroduction  Unit 2: Elements of Cost: Material  Unit 3: Elements of Cost: Labor  Unit 4: Elements of Cost: Overheads  Unit 5: Methods of Costing  Unit 6: Book Keeping in Cost Accounting | * To acquaint with the basic concepts used in cost accounting * Learn about various elements of cost like Materials, Labour and Overheads * Learn the concept and calculation of cost in special situation like Job Costing, Contract Costing and Process Costing * Acquire knowledge of Integral and Non- Integral System | Understanding, remembering   * Apply, Analysis |
| COM-HC-4026 | Business Mathematics | Unit 1: Matrices and Determinants  Unit 2: Calculus I  Unit 3: Calculus II  Unit 4: Mathematics if Finance – I  Unit 5: Mathematics of Finance – II  Unit 6: Linear Programming | * To provide the learners with the basic knowledge of mathematical tools so as to familiarise them with the application of these tools in business and economic   situations. | Understanding, remembering, Apply |
| COM-HC-4036 | **Human Resource Management** | Unit 1: Introduction  Unit 2: Acquisition of Human Resource  Unit 3; Training and Development  Unit 4: Performance Appraisal  Unit 5: Maintenance | * Gain knowledge of the processes to apply Human Resource Management Principles and techniques in dealing with human capital in organizations * Understand emerging challenges of HRM, methods of acquiring human resource, training them and measuring their performances * Learn issues related to Voluntary Retirement Scheme (VRS), downsizing, fringe benefits, HRIS, HRA, social security, employee welfare and ethics in HRM. | * Understanding, remembering, |
| COM-GE-4046 (A) | Indian Economy | Unit 1: Basic Issues in Economic Development  Unit 2: Basic Features of Indian Economy at Independence  Unit 3: Policy Regime  Unit 4: Growth, Development and Structural Change  Unit 5: Sectoral Trends and Issues | * CO1: To give a clear picture of the major problems of Indian economy and their solutions. * CO2: To understand the history of growth | Understanding, remembering, |

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|  |  |  | and development of the economy.   * CO3: To understand reforms introduced. * CO4: To inculcate spirit of entrepreneurship |  |
| COM-GE-4046 (B) | Micro Finance | Unit 1: Micro Finance  Unit 2: Micro Finance Institutions  Unit 3: Micro Finance in India  Unit 4: Management of MFIs  Unit 5: Legal and Regulatory Framework for Micro Finance | * Make the students understand the basic concepts of micro-finance and its importance. * Develop understanding about the institutional structure of microfinance in India * Develop understanding about the management of micro-finance institutions * Impart knowledge about microfinance in Indian context. | * Remember, Understand |
| COM-SEC-HC-4054 (A) | E-Commerce | Unit 1; Introduction  Unit 2: Security and Encryption  Unit 3: IT Act 2000 and Cyber Crimes  Unit 4: E-payment System  Unit 5: Online Business Transactions  Unit 6; Website Designing | * To provide knowledge about various e- commerce tools, techniques, security issues for conducting business transactions through electronic means. * To Provide practical skills for online transaction, e-payment and web designing methods etc. | * Remember, Understand |
| COM-SEC-HC-4054 (B) | E-Filing of Returns | Unit 1: Conceptual Framework  Unit 2: Income Tax and E-Filing of ITRs  Unit 3: TDS and E-filing of TDS returns  Unit 4: Service Tax and E-filing of Service Tax Returns | * Acquire concepts and practical knowledge about E-filling of Returns * Learn how to register on Income Tax E/filling Website and file various Income Tax returns * Learn about the concept of TDS and E- filling of TDS returns * Acquire the knowledge about the relevant notification regarding E-filling of GST returns and the process of filling the   same. | Remember, Understand, Apply, Evaluate |
| **Semester V** | | | |  |
| COM-HC-5016 | Principles of Marketing | Unit 1: Introduction  Unit 2: Consumer Behavior  Unit 3: Product  Unit 4: Pricing  Unit 5: Promotion | * Gain basic knowledge of concepts, principles, tools and techniques of marketing * Understand about marketing mix components, consumer behavior, market segmentation, consumerism and * Apply the learnt concepts in the context of recent developments in marketing. | * Understand, Apply |
| COM-HC-5026 | Fundamentals of Financial Management | Unit 1: Introduction  Unit 2: Investment Decisions  Unit 3: Financing Decisions  Unit 4: Dividend Decisions  Unit 5: Working Capital Decisions | * Familiarize the students with the principles and practices of financial   management. | Understand, Apply, Evaluate |
| COM-DSE-HC-5036 (A) | Management Accounting | Unit 1: Introduction  Unit 2: Financial Statement Analysis  Unit 3: Budgetary Control  Unit 4: Standard Costing  Unit 5: Marginal Costing | * Acquire conceptual knowledge of various   tools and techniques of Management | Understand, Remember, Apply |

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|  |  |  | Accounting   * Development of Managerial decision making skill * Learn the preparations of various budgets required in a business organisation * Acquire the knowledge of Standard Costing and variance analysis |  |
| COM-DSE- HC-5036 (B) | Advanced Financial Accounting | Unit 1: Royalty  Unit 2: Departmental Accounts  Unit 3: Accounting for Amalgamation and Dissolution of Partnership Firms  Unit 4: Insurance Claims  Unit 5: Government Accounting | * Advanced knowledge on Financial Accounting applicable in Business of special nature and on Government Accounting * Learn the accounting treatment for preparation of Royalty Accounts * Acquire the knowledge of Insurance claim and Departmental accounts * Learn the accounting treatment of Amalgamation and dissolution of   Partnership firm | Understand, Remember, apply |
| COM-DSE- HC-5036 (C) | Advertising | Unit 1: Introduction  Unit 2: Media Decisions  Unit 3: Message Development  Unit 4: Measuring Advertising Effectiveness  Unit 5: Advertising Agency | * Acquire knowledge of the basic concepts of advertising as a promotional tool and medium of communication. * Understand major media types, developing advertising appeals and measuring advertising effectiveness in view of social, ethical and legal aspects of   advertising in India. | Understand, Remember |
| COM-DSE- HC-5036 (D) | Banking | Unit-1: Introduction  Unit-2: Banker- Customer Relationship  Unit-3: Employment of bank fund  Unit-4: Negotiable Instrument  Unit-5: Banking Regulation Act | * Provide knowledge of Banking principles, procedures and techniques in accordance with current legal requirements and   professional standards. | Remember, understand |
| COM-DSE- HC-5036 (E) | Computerised Accounting System |  | * Provide skills for designing Computer   based accounting system | Understand, Apply |
| COM-DSE- HC-5036 (F) | Indian Financial System | Unit-1: Introduction  Unit-2: Financial market  Unit-3: Financial Institution  Unit-4: Financial Services  Unit-5: Regulatory Institution | * Provide students the basic knowledge of * Indian Financial System and its components, institutions and their   functions. | Remember, understand |
| **Semester VI** | | | |  |
| COM-HC-6016 | Auditing and Corporate Governance |  | * Acquire knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards * Acquire knowledge of conducting audit of Limited Company * Learn about Cost audit , Tax audit and Management audit * Get an overview of the principles of Corporate Governance and Corporate | * Understand, Remember, apply |

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|  |  |  | Social Responsibility |  |
| COM-HC-6026 | Indirect Tax Laws |  | * Acquire the basic knowledge of Indirect Tax Laws * Learn various provisions of Central Excise and Custom Laws * Acquire knowledge about the structure of GST in India * Learn the procedure of registration, levy and collection of Tax under GST. | Understand, Remember, apply |
| COM-DSE- HC-6036 (A) | Fundamentals of Investment |  | * Familiarize the students with different investment alternatives. * Introduce students to the framework of investment analysis and valuation * Highlight the role of investor protection. | Remember, understand |
| COM-DSE- HC-6036 (B) | Consumer Affairs and Customer Care |  | * Know their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. * Understand the procedure of redressal of consumer complaints and the role of different agencies in establishing product and service standards * Comprehend the business firm’s interface with consumers and the consumer related regulatory and business   environment. | Understand, Remember, apply |
| COM-DSE- HC-6036 (C) | Advanced Corporate Accounting |  | * Acquire conceptual knowledge of accounting standards * Learn about Corporate Annual Reports – its contents and Provisions * Learn about the preparation of Liquidators Final Statement of Accounts * Learn about the preparation of accounts of Banking and Insurance Companies | Understand, Remember, apply |
| COM-DSE- HC-6036 (D) | International Business |  | * Familiarize the students with the concepts, importance and dynamics of international business * Highlight India’s involvement with global business. * Theoretical foundations of international business to the extent these are relevant to the global business operations and   developments. | Understand, Remember |
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| COM-DSE- HC-6036 (E) | Industrial Relations and Labour Laws |  | * Learn the concept of employer-employee relations discipline, collective bargaining, workers participation in management, arbitration, adjudication and negotiations   to manage industrial disputes and | Understand, Remember |

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|  |  |  | conflicts.   * Evaluate the different labour laws related to trade unions, industrial disputes, provisions relating to health, safety, welfare measure and working hours in   factories. |  |
| COM-DSE- HC-6036 (F) | Business Research Methods and Project Work |  | * Learn Research Methodology * Demonstrate innovative thinking/ideas for future applications * Orient the students for research work * Acquire practical experience of Field Survey | Understand, Apply, Remember |