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 SystemUnit 3: Measurement of Business IncomeUnit 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 ContractUnit3: The Sale of Goods Act,1930Unit4: Partnership Laws1. The Partnership Act,1932
2. The Limited Liability Partnership Act,2008

Unit5: a) The Negotiable Instrument Act,18811. 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 BehaviorsUnit 2: Production and CostUnit 3: Perfect CompetitionUnit 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
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| COM-GE-1046(B) | Investing in Stock Markets | Unit 1: Investing Fundamentals Unit 2: Stock Analysis and ValuationUnit 3: Investing in Mutual FundUnit 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
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| **Semester II** |  |
| COM-HC-2026 | Corporate Accounting | Unit 1: Final AccountsUnit 2: Incentive Equity, Buy-Back and Valuation of Shares and GoodwillUnit 3: Internal Reconstruction of CompaniesUnit 4: Amalgamation of CompaniesUnit 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: DocumentsUnit 3: Management Unit 4: Dividend, Accounts, AuditUnit 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: IntroductionUnit 2: Economy in the short runUnit 3: Inflation, Unemployment and Labour marketUnit 4: Open economyUnit 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 RiskUnit 2: Concept of InsuranceUnit 3: Nature of Insurance ContractUnit 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: IntroductionUnit 2: Computation of Income under different heads-1Unit 3: Computation of Income Under different heads-2Unit 4: Computation of Total Income and Tax LiabilityUnit 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: IntroductionUnit 2: PlanningUnit 3: OrganizingUnit 4: Staffing and LeadingUnit 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: IntroductionUnit 2: Entrepreneurship and Micro, Small and Medium EnterprisesUnit 3: Sources of business ideas and tests of feasibilityUnit 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, rememberingApply, Analysis |
| COM-SEC-HC-3054 (B) | New Venture Planning | Unit 1: Starting New VenturesUnit 2: Methods to Initiate VenturesUnit 3: Legal Challenges in Setting up BusinessUnit 4: The Search for entrepreneurial capitalUnit 5: The Marketing Aspect of New VentureUnit 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: IUntroductionUnit 2: Elements of Cost: MaterialUnit 3: Elements of Cost: LaborUnit 4: Elements of Cost: OverheadsUnit 5: Methods of CostingUnit 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
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| COM-HC-4026 | Business Mathematics | Unit 1: Matrices and DeterminantsUnit 2: Calculus IUnit 3: Calculus IIUnit 4: Mathematics if Finance – IUnit 5: Mathematics of Finance – IIUnit 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: IntroductionUnit 2: Acquisition of Human ResourceUnit 3; Training and DevelopmentUnit 4: Performance AppraisalUnit 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,
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| COM-GE-4046 (A) | Indian Economy | Unit 1: Basic Issues in Economic DevelopmentUnit 2: Basic Features of Indian Economy at IndependenceUnit 3: Policy RegimeUnit 4: Growth, Development and Structural ChangeUnit 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
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| COM-GE-4046 (B) | Micro Finance | Unit 1: Micro FinanceUnit 2: Micro Finance InstitutionsUnit 3: Micro Finance in IndiaUnit 4: Management of MFIsUnit 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
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| COM-SEC-HC-4054 (A) | E-Commerce | Unit 1; IntroductionUnit 2: Security and EncryptionUnit 3: IT Act 2000 and Cyber CrimesUnit 4: E-payment SystemUnit 5: Online Business TransactionsUnit 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
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| COM-SEC-HC-4054 (B) | E-Filing of Returns | Unit 1: Conceptual FrameworkUnit 2: Income Tax and E-Filing of ITRsUnit 3: TDS and E-filing of TDS returnsUnit 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: IntroductionUnit 2: Consumer BehaviorUnit 3: ProductUnit 4: PricingUnit 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: IntroductionUnit 2: Investment DecisionsUnit 3: Financing DecisionsUnit 4: Dividend DecisionsUnit 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: IntroductionUnit 2: Financial Statement AnalysisUnit 3: Budgetary ControlUnit 4: Standard CostingUnit 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
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| COM-DSE- HC-5036 (B) | Advanced Financial Accounting | Unit 1: RoyaltyUnit 2: Departmental AccountsUnit 3: Accounting for Amalgamation and Dissolution of Partnership FirmsUnit 4: Insurance ClaimsUnit 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: IntroductionUnit 2: Media DecisionsUnit 3: Message DevelopmentUnit 4: Measuring Advertising EffectivenessUnit 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: IntroductionUnit-2: Banker- Customer RelationshipUnit-3: Employment of bank fundUnit-4: Negotiable InstrumentUnit-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: IntroductionUnit-2: Financial marketUnit-3: Financial InstitutionUnit-4: Financial ServicesUnit-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 |