

**Harimohan Ghose College**  
**Department of Commerce**

**Course Outcome under CBCS:**

Upon completion of B.Com, the students shall:

CO1: Possess conceptual clarity and comprehensive knowledge on all the aspects related to commerce. They shall be able to execute the knowledge in the practical scenario.

CO2: Learn the process of establishing a business unit and continuing business operations diligently. They shall be able to maintain smooth relationship with outsiders.

CO3: Understand the importance of different stakeholders and inter-dependence among them.

CO4: Analyse and predict different aspects of Financial System with more certainty.

CO5: Deduce business problems independently and they shall be able to provide workable solutions.

CO6: Develop analytical mind-set and locate the research gap. They shall be able to conduct detailed study to bridge the gap.

CO7: Identify the source of finance and they shall be able to apply different types of tools of financial management in different organisation at different times.

CO8: Check the book of accounts and perform audit work of different organisations.

CO9: Be able to choose appropriate field, namely, Finance, Marketing, Human Resource Management, E-Commerce, Entrepreneurship etc for their career growth.

CO10: Develop practical skills with respect to Application of IT in Business, Computerised Accounting and E-filing of taxes.

CO11: Develop leadership qualities and become a competent team leader / team mate.

**Course Outcome:**

<b>Course Code</b>	<b>Course Name</b>	<b>Course Outcome</b>
AECC 1.1Chg	Communicative English and Indian Language	Developing communicative competence in that particular language.
GE 1.1 Chg	Microeconomics I & Statistics	(i) Understanding Demand, Consumer behaviour, Production, Cost and Perfect Competition Market in detail. (ii) Explaining fundamentals of Statistics and discussing Measures of Central Tendency and Dispersion, Moments, Skewness and Kurtosis and Interpolation in detail.
CC 1.1 Chg	Business Laws	Introducing and discussing The Indian Contract Act, 1872, The Sale of Goods Act, 1930, Partnership Laws, The Negotiable Instruments Act 1881 and Consumers Protection Act, 1986.
CC 1.2 Chg	Principles of Management	Understanding basics of management and its Different Schools of Thoughts. Explaining various functions of management, namely, Planning, Organising, Directing and Staffing, Motivation, Co-ordination and Control in detail.
CC 1.1 Ch	Financial Accounting - I	Introducing basics of Financial Accounting, Accounting Standards, Accounting Theory. Understanding Final Accounts of Trading Concern, Financial statements from Incomplete records and of NPO, Consignment, Sale on Approval, Sectional and Self Balancing Ledger and Insurance Claim elaborately.
GE 2.1 Chg	E-Commerce & Business Communication	Introducing basics of E-Commerce. Explaining E-CRM, SCM, Digital Payment and ERP. Highlighting new trends in E-Commerce. Understanding basics of Business Communication, types and tools of Communication. Learning drafting of business letters, notices, circulars, resolutions, minutes etc.
CC2.1 Chg	Company Law	Explaining company and its different types, its formation and administration. Understanding share and debenture. Learning basics of corporate meetings.
CC 2.2 Chg	Marketing Management and Human Resource Management	Understanding basics of marketing. Learning Consumer Behaviour and Market segmentation, Product, Pricing, Distribution Channels, Physical Distribution and Promotion. Highlighting recent developments in marketing. Understanding nature and scope of Human Resource Management. Explaining Human Resource Planning, Recruitment and Selection, Training and Development, Job Evaluation and Performance Appraisal in detail.
CC 2.1Ch	Cost and Management Accounting - I	Introducing Cost and Management Accounting. Explaining Material Costs, Employee Cost and Incentive Systems, Overhead and Cost Statement and Cost Book – keeping. Learning various Costing methods like contract costing, job costing, batch costing, operating costing, process costing.
SEC 3.1 Chg	Information Technology & Its Application in Business	Outlining the basics of Information Technology, Data Organization and Data Base Management System, Internet, Security and Encryption and IT Act, 2000 and Cyber Crimes. Acquiring practical knowledge on Word Processing, Presentations preparing, Spreadsheet preparing. Learning Database Management System and Web Designing.
GE 3.1 Chg	Business Mathematics & Statistics	Gaining knowledge on Permutations and Combinations, Set Theory, Binomial Theorem, Logarithm, Compound Interest and Annuities in detail. Explaining Correlation and Association, Regression Analysis, Index Numbers, Time Series Analysis and Probability Theory with numerical examples.
CC3.1 Ch	Financial Accounting II	Understanding Partnership accounts, Branch accounting, hire purchase and Instalment payment system, Departmental accounts, Investment Accounts, Business Acquisition and Conversion of partnership into limited company and being able to answer practical problems.

CC3.2 Ch	Indian Financial System	Explaining Financial System and its components in detailed manner and financial market operations which include primary market, secondary market, money market, capital market, SEBI. Learning Investors' Protection.
GE 4.1 Chg	Microeconomics II & Indian Economy	Discussing various market types, namely, Monopoly, Imperfect Competition. Understanding Factor Price Determination. Introducing Basic Issues in Economic Development and Basic Features of Indian Economy. Analysing Sectoral Trends and Social Issues in Indian Economy.
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	Introducing the concept of Entrepreneurship Development in detail. Understanding Principles of Business Ethics, Ethics in Management, Corporate Culture and Ethics & Corporate Governance.
CC 4.1 Ch	Taxation I	Understanding Basic Concepts and Definitions under IT Act, Residential Status and Incidence of Tax. Learning various Heads of Income and computations in relation to those.
CC 4.2 Ch	Cost and Management Accounting -II	Learning Joint Product & By product, Activity Based Costing, Budget and Budgetary Control, Standard Costing, CVP Analysis, Marginal Costing in detail.
CC 5.1Ch	Auditing & Assurance	Introducing basic concepts of Audit. Understanding Audit Procedures and Techniques, Audit Risk and Internal Control System, Vouching, Verification and Valuation, Company Audit, Audit Report And Certificate And Other Thrust Areas like, Cost Audit, Management Audit, Tax Audit and Social Audit.
CC 5.2 Ch	Taxation II	Learning computation of Total Income and Tax Payable. Understanding the concept of Tax Management. Discussing Indirect Taxes in detail.
DSE 5.1 A	Economics II and Advanced Business Mathematics	Determining Commodity market and Money market equilibrium. Understanding macroeconomics topics like, National Income Accounting, Money, Inflation and Unemployment. Understanding the concept Functions, Limit and Continuity, Differentiation and Integration, Determinants and Matrix. Learning to solve problems related to mentioned topics.
DSE 5.2 A	Corporate Accounting	Studying Accounting for Shares & debentures, Buy back and Redemption of preference shares, Company Final Accounts, Redemption of debenture, Company Merger and Reconstruction along with Valuation of Goodwill and Shares.
AECC 6.1Chg	Environmental Studies	Learning concepts like, Ecology and Ecosystems, Biodiversity and Conservation. Understanding various Environmental Policies and Practices. Analysing the relationship between Human Communities and the Environment. Creating awareness about Environment.
SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns	Exploring practical knowledge on DBMS and designing Computerized Accounting System on the basis of that. Learning E-filing of Tax return.
CC 6.1 Ch	Project Work	Preparing a genuine Project report.
DSE 6.1 A	Financial Reporting and Financial Statement Analysis	Understanding Holding Company, Accounting Standards, Fund Flow Statement and Cash Flow Statement in detail. Analysing Financial Statements with the help of Comparative Statement, Common -size Statement, Trend Analysis and Accounting Ratios.
DSE 6.2 A	Financial Management	Understanding the concepts, functions of Financial Management. Learning the sources of finance and different tools of financial management like working capital management, leverage, capital budgeting, dividend policy, cost of capital etc.