

Harimohan Ghose College
Department of Commerce

Course Outcome under
CCF :

| Course Code | Course Name | Course Outcome |
|--|--|---|
| SEMESTER 1 | | |
| Major Paper 1 | 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. |
| Minor Paper 1 | Principles and Practice 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. |
| IDC Paper 1 | Microeconomics | (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. |
| Skill Enhancement Course (SEC) Paper 1 | Entrepreneurship Development | Demonstrate a clear understanding of key concepts related to entrepreneurship, including the role of entrepreneurs, types of entrepreneurship, and the characteristics of successful entrepreneurs. Identify and evaluate business opportunities by generating innovative business ideas and assessing market potential, feasibility, and competitive landscape. Develop a comprehensive business plan that includes market analysis, business model, operational plan, financial projections, and strategies for growth and risk management. |
| SEMESTER 2 | | |
| Major Paper 2 | 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. |
| Minor Paper 2 | 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. |
| 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. |
| IDC Paper 2 | Macroeconomics | Demonstrate a thorough understanding of key macroeconomic concepts including Gross Domestic Product (GDP), inflation, unemployment, and national income accounting. Evaluate and interpret various economic indicators such as GDP growth rates, inflation rates, and unemployment rates to assess the overall health of an economy. Explain the concepts of aggregate demand and aggregate supply, and analyze their effects on the economy's equilibrium, including short-run and long-run perspectives. |

| | | |
|--|---|--|
| | | Assess the role of monetary and fiscal policies in managing economic stability and growth. Analyze how central bank actions, government spending, and taxation impact economic activity. |
| Skill Enhancement Course (SEC) Paper 2 | Information Technology and 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. |
| SEMESTER 3 | | |
| Major (Core) Paper 3 | Cost Accounting-II | Ability to implement and manage cost book-keeping systems effectively. Proficiency in applying Activity-Based Costing (ABC) methods to allocate overhead costs more precisely based on activities. Mastering various costing methods and processes, including job costing, process costing, and batch costing. Understanding the principles of accounting for joint products and by-products and applying appropriate methods for cost allocation and valuation. |
| Major (Core) Paper 4 | Direct Tax 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. |
| Minor Paper 3 (Elective) | Fundamentals of Information System (e-B 1) | Ability to define and describe the components and types of information systems, including their role in organizations. Gaining insights into enterprise systems, including Enterprise Resource Planning (ERP) systems, and their role in integrating business processes across various departments. Understanding and applying different number systems, such as binary, octal, decimal, and hexadecimal. Familiarizing with the principles and practices of Knowledge Management Systems. Grasping the fundamental concepts of data communication, including data transmission methods, encoding, and protocols. Students will understand the fundamentals of computer network systems, including network topologies, protocols, and architectures. |
| IDC / MDC Paper 3 | Indian Economic Environment | Gaining insights into the evolution of economic planning and policy-making in India. They will analyze key economic plans, policies, and reforms, including Five-Year Plans, Liberalization, Privatization, and Globalization (LPG) reforms, and their impact on economic development. Understanding the factors influencing India's economic growth and development. |
| SEC PAPER 3 | Computerised Accounting and Introduction to Data Science (Practical) | Applying computerized accounting systems to perform key accounting processes, including ledger management, trial balance preparation, and financial reporting. Understanding how to set up and maintain accounting records and ensure accuracy in financial data entry. Grasping fundamental concepts of data science, including data collection, data cleaning, exploratory data analysis, and visualization. They will understand the role of data science in deriving insights from data. |
| SEMESTER 4 | | |
| 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 | Introducing the concept of Entrepreneurship Development in detail. Understanding Principles of Business Ethics, Ethics in Management, Corporate Culture and Ethics & Corporate Governance. |

| | | |
|-------------------|--|--|
| | Ethics | |
| 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. |
| SEMESTER 5 | | |
| 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. |
| SEMESTER 6 | | |
| 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 Basic Concepts of Financial Management and its functions elaborately. |