

Course Outcomes (COs) for all Programmes offered by the institution are stated and displayed on website and attainment of POs and COs are evaluated

**B.Com. Honours and General Course Structure under Semesterised CBCS
Year I: Semester I**

<i>Code</i>	<i>Subject</i>	<i>Marks</i>	<i>Credit Hours</i>	<i>Course Outcome</i>
AECC1.1Chg	Language: Communicative English - 50 IndianLanguage -50 English	100	2	1. To help learners to improve their English speaking ability in terms of fluency and comprehensibility. 2. To strengthen their skill of writing essays, letters, reports and so on. 3. To enrich their vocabulary by virtue of making them read their text and identify new words, and learn them. 4. To acquaint them with basic grammatical knowledge. 5. To encourage them to participate in interactive sessions, as that helps them to be confident. 6. To acquaint them with various authors, poets and their works. -----
	Urdu			1. The students of B.Com (Honours & General) have gained knowledge of different topics like Ghazal, Nazam, Dastan, letter writing, short story, about essay writing and so on in Urdu.
	Bengali			1. Our students will learn the form of modern Bengali written language through essays of this module. They will familiar with the thought and ideas of some modern Bengali thinkers through this module. 2. Students will study some famous poem written by Rabindranath Tagore through this module. They can find out the excellence of Rabindranath in writing poetry. 3. Through this module, student will learn some appropriate terminology from English to Bengali. This knowledge of terminology will help them doing translation from English to Bengali. 4. Students will study some short stories of Rabindranath Tagore through this module. They can find out the greatness of Tagore in the field of world short stories.

GE1.1Chg	Microeconomics - I & Statistics (50+50)	100	6	<ol style="list-style-type: none"> 1. Exposed Students of Commerce to basic micro economic concepts and inculcate an analytical approach to the subject matter. 2. Stimulated the student interest by showing the relevance and use of various economic theories. 3. Applied economic reason in to practical theories.
CC 1.1Chg	Business Laws	100	6	<ol style="list-style-type: none"> 1. To Understand the basic concepts, terms & provisions of The India Contract Act, 1872, The Sale of Goods Act, 1930, The partnership Act, 1932, The limited liability partnership Act, 2008, The Negotiable Instrument Act 1881, Consumer protection Act,1986. 2. Develops the awareness among the students regarding these laws.
CC 1.2Chg	Principles of Management	100	6	<ol style="list-style-type: none"> 1. Provided various principle and practices of management in the field of business. 2. Provide an understanding about business communication which essentially to the route of business success in the modern age of globalization.
CC 1.1Ch/Cg	Financial Accounting-I	100	6	<ol style="list-style-type: none"> 1. Imparted the knowledge of various accounting concepts 2. To Understand the Concept of determination of Business Income, Final Accounts of Trading Concern, Financial Statement of not for profit organization. 3. To Understand and adopt practical knowledge of various accounting which is related to Business. .
Total Credit Hours			26	

Year 1: Semester II

<i>Code</i>	<i>Subject</i>	<i>Marks</i>	<i>Credit Hours</i>	<i>CourseOutcome</i>
GE2.1Chg	E-Commerce & Business Communication (50+50)	100	6	<p><i>E-Commerce</i> Understand the concept of ecommerce, E-CRM And SCM</p> <p>2. Develop awareness about the importance and trends in e-commerce</p> <p>To describe the major types of E-commerce,, Digital Payment.</p> <p>4. To understand ERP, e-supply chain management and e-customer relationship management.</p> <p><i>Business Communication</i> To understand the concept, process, Types and importance of communication. To develop awareness regarding new Trends in business communication. To adopt knowledge of various tools of communication, drafting notice, CV, Business Letter, Resolution & minutes. Developed business communication Skills through the application.</p>
CC2.1 Chg	Company Law	100	6	<p>1. To impart students withthe knowledge of fundamentals of Company Law.</p> <p>2. To update the knowledge of provisions of the Companies Act, 2013.</p> <p>3. To apprise the students of new concepts involving on Formation of a Company.</p> <p>4. To acquire knowledge about Company Administration.</p> <p>5. To Understand regarding Share Capital and Debenture and also the Corporate Meetings.</p>

CC 2.2Chg	Marketing Management and Human Resource Management	100	6	<ol style="list-style-type: none"> 1. To create awareness about market and marketing and selling vs. marketing. 2. To understand Market Segmentation and Marketing mix. 3. To establish link between commerce/business and marketing. 4. To understand the basic concept of Human Resource and Functions and importance of Human Resource Management. 5. To create knowledge about HRP Planning, Training and development, Recruitment and selection 6. To understand Job evaluation and Performance Appraisal.
CC2.1Ch/Cg	Cost and Management Accounting-I	100	6	<ol style="list-style-type: none"> 1. To understand basic concepts of costs. 2. To Understand the Costs Statement. 3. To adopt knowledge on various elements of costs which are Material Costs, Employee Costs and Incentives Systems, Overhead Costs.
AECC 2.1Chg	Environmental Studies	100	2	<ol style="list-style-type: none"> 1. Environmental studies will help the students to understand the environmental issues and how to interact with the environment on both a personal and social level. 2. Environmental studies will be able to recognize the physical, chemical and biological components of the earth's system and show how they function.
Total Credit Hours			26	

Year2: Semester III

<i>Code</i>	<i>Subject</i>	<i>Marks</i>	<i>Credit Hours</i>	<i>CourseOutcome</i>
SEC3.1Chg	Information Technology & Its Application in Business(Theory -50+Practical-50)	100	4	<ol style="list-style-type: none"> 1. Explained the meaning of Information Technology in business. Different kinds of information system. 2. Importance of Database management System in Business. 3. Uses of internet and its application. Security,encryptions and IT act. 4. Impart hands-on-training to the students in the basic word processing software, presentation software spreadsheet software, database management software and website which are important in recent time.
GE3.1Chg	Business Mathematics & Statistics	100	6	<ol style="list-style-type: none"> 1. Prepared for competitive examinations Understood the concept of Simple interest, compound interest and the concept of EMI. 2. Understood the concept of shares and to calculate Dividend 3. Understood the concept of population and sample.
CC3.1 Ch/Cg	Financial Accounting II	100	6	<ol style="list-style-type: none"> 1. To understand the concepts of Partnership Accounts I and II, Branch Accounting, Hire purchase and installment payment system, departmental accounts, investment accounts 2. To Adopt Knowledge on business acquisition & conversion of partnership into limited company
CC3.2 Ch	Indian Financial System	100	6	<ol style="list-style-type: none"> 1. The Course Outcome of this course is to help the student to understand the concepts offinancia lmarkets and role of financial services.
Total Credit Hours			22 (For Honours)	16 (For General)

Year 2: Semester IV

<i>Code</i>	<i>Subject</i>	<i>Marks</i>	<i>Credit Hours</i>	<i>CourseOutcome</i>
GE4.1 Chg	Microeconomics II & Indian Economy(50+50)	100	6	1. Student will be able to understand the links between household behavior and the economic models of demand. It will also help in understanding the efficiency and equity implications of market interference, including government policy.
CC4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	<ol style="list-style-type: none"> 1. In entrepreneurship Development portion, to understand the Basic Concept of entrepreneurship and Creative Behavior, Micro, Small and Medium enterprises. 2. To get knowledge on Sources on Business Ideas, Writing the Business Plan, Designing Business Process, Location, Layout, Operation, Planning and Control. 3. To Understand Mobilizing Resources for Start-up, Preliminary Contracts with the Vendors, Suppliers, Basic start-up Problems. 4. In Business Ethics Portion to understand the basic Concepts, Features, and Factors influencing Business Ethics, Significance of Business Ethics and Corporate Social Responsibility, Ethics in Management, Corporate culture and concepts of Corporate Governance.
CC4.1 Ch/Cg	Taxation-I	100	6	1. To understand the basic concepts and to acquire knowledge about Heads of Income, Residential Status and Incidence of Tax, Set Off and Carry Forward of Losses, Rebate u/s 87A, Deductions from Gross Total Income, Computation of Total Income and Tax Liability under the Income Tax Act, 1961.
CC4.2 Ch/Cg	Cost and Management Accounting -II	100	6	<ol style="list-style-type: none"> 1. To Understand the Basics concepts of Standard Costing, Activity Based Costing, Joint Products and By Products 2. To provide also understanding Budget and Budgetary Control, Marginal Costing, CVP Analysis and Short term Decision Making. 3. To provide Practical Knowledge to various methods of costing.
Total Credit Hours			24	

Year 3: Semester V

<i>Code</i>	<i>Subject</i>	<i>Marks</i>	<i>Credit Hours</i>	<i>CourseOutcome</i>
CC5.1Ch/Cg	Auditing & Assurance	100	6	<ol style="list-style-type: none"> 1. To describe the modern tools and techniques of Auditing with proper examples. 2. To get knowledge about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems. 3. To Understand Audit Risks, Internal Control System, Vouching and Verification, Company Audit. 4. To Understand all the audit procedure and finally to get knowledge of Audit Report.
CC 5.2Ch/ DSE 5.1 A	Taxation II	100	6	<ol style="list-style-type: none"> 1. To get knowledge on computation of Total Income and Tax Payable, Tax Management in Direct Tax portion. 2. To understand the basic concepts of Indirect Tax and Customs. 3. To understand Concepts of GST, Taxable Events, Taxable Supply, Input Tax Credit and Composition Scheme Under GST and to provide practical knowledge for Computation of GST.
DSE5.1A	Economics II and Advanced Business Mathematics	100	6	<ol style="list-style-type: none"> 1. Develop the concept of National Income, commodity market and money market equilibrium, inflation and unemployment. 2. Understanding basic terms in the areas of business calculus and financial mathematics, independently solving of business problems.
DSE5.2A	Corporate Accounting	100	6	<ol style="list-style-type: none"> 1. To give an idea on Accounting for Company Shares and Debenture, Buy Back and redemption of Preference Shares. 2. To get an Understanding on Company Final Accounts, Valuation and Company Merger and Re- Construction.
Total Credit Hours			24 (For Honours)	18(For General)

Year 3: Semester VI

<i>Code</i>	<i>Subject</i>	<i>Marks</i>	<i>Credit Hours</i>	<i>CourseOutcome</i>
SEC6.1Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	<ol style="list-style-type: none"> 1. On successful completion of the courses the student will be able to independently handle the computerized accounting Package Using software 2. To get knowledge about Designing Computerised accounting system of Small and Medium business enterprises, Not for Profit Organisations and Corporate. 3. To get practical knowledge to handle the E Filing of the various forms required under Income Tax, GST, TDS and Registrar of companies which can enhance Students employability or can be a self employed and can take up accounting assignments ,as accounting and statutory compliances.
CC 6.1Ch	Project Work	100	6	<ol style="list-style-type: none"> 1. To identify the problem of the project for develop the concept and how to collect primary and secondary data, develop objectives of the project, analyse the collected data on the basis of statistical tools and to write conclusion and inferences.
DSE6.1A	Financial Reporting and Financial Statement Analysis	100	6	<ol style="list-style-type: none"> 1. To understand The Basic Concept of Holding Company and Subsidiary Company. 2. To get knowledge on Accounting Standards, Fund Flow Statement and Cash Flow Statement. 3. To get and Introduction to the Basic Concept of Financial Statement Analysis and Accounting Ratio for Financial Statement Analysis.

DSE6.2A	Financial Management	100	6	<p>1. To enable students acquire sound Knowledge of concepts, nature and structure of business finance. The concepts are given below:</p> <p>Functions, objectives, financial environment, time value of money, different sources of finance, cost of capital, EBIT-EPS Analysis, Leverage, Capital Structure decisions, Working Capital Management, Capital Expenditure Decisions, Dividend policies and formulating a dividend policy, Dividend Theories.</p>
Total Credit Hours			22 (For Honours)	16 (For General)

Chg: Common for Honours and General; **Ch:**Core Course for Honours

