

Kabi Jagadram Roy Government General Degree College

Department of Commerce

Session 2022-2023

Programme Outcome:

Upon completion of B. Com (Hons.), the students shall:

1. Possess conceptual clearness and comprehensive knowledge on all the aspects related to Commerce. They shall be able to execute the knowledge in the practical scenario.
2. Learn the process of founding a business unit and continuing business operations diligently. They shall be able to keep smooth relationship with stakeholders.
3. Understand the importance of different inter-dependency among stakeholders.
4. Analyse and predict different aspects of Financial System in a better way which may lead to promote the ability to protect the investor.
5. Minimise business problems independently and they shall be able to provide feasible solutions.
6. Build analytical mind-set and locate the research gap. They shall be able to conduct detailed study to reduce the gap.
7. Check the book of accounts and perform audit work of different organisations.
8. Be able to choose appropriate field, namely, Finance, Marketing, Human Resource Management, E-Commerce and Entrepreneurship etc for their career growth.
9. Develop practical skills with respect to Application of IT in Business, Computerised Accounting
10. Develop leadership qualities and become a competent team leader / team member.

Course Outcome

Sem 1	C 1	Financial accounting I	The course covers the revision of basic accounting concept and elementary level of accounting procedures. Topic related the accounting from incomplete record and non-trading organisation is also adding some additional utility of the student. Finally the accounting of consignment and joint ventures may have some impact on the students to face the real scenario problem
	C 2	Business Mathematics	The course will enable the students to obtain the basic idea of limit, function derivative, integration, logarithm, matrices and determinant. Also Knowing the concept of different type of series and their sums, permutation combination theories and set theories.
	GE 1	Management Theory	The advance level of management theories and school of thought along with the basic functionality of the concepts is very useful for the students. The concept of the Planning, Organising, Directing and Staffing, Motivation, Co-ordination and Control shall lead to enhance the ability of the students
Sem 2	C 3	Financial Accounting II	The course covers the revision of advanced accounting concept. Topic related the accounting from partnership firms, concept of Departmental accounting, branch accounting and hire purchase accounting are taught elaborately
	C 4	Business Statistics	Meaning of Statistical Data, Sample, Survey- Random Sampling (Concept only), Tabulation & Diagrammatic Presentation of Data, Concepts of Skewness & Kurtosis, Concept of Simple Correlation &

			Regression, Index number.
	GE 2	Principles of Micro Economics	The course will enable the students to obtain the basic idea of demand and supply of marketing system. Also, knowing the idea of production, cost and market structure in perfect competition and imperfect competition.
SEM 3	C 5	Cost Accounting I	Introduction of basic concept of cost accounting with detail elaboration of Material, Labour and Overhead.
	C 6	Management Accounting	Introductory level of management accounting and analysis of financial system with tools like ratio, cash flow management and fund flow management.
	C 7	Corporate Accounting I	Introduction level of accounting of corporate stature with explanation of internal and external reconstruction, investment and the issues of financial instruments.
	GE 3	Business Regulatory Framework	Introduction of business laws, Indian Contract Act, 1872; Sale of Goods Act, 1930; Negotiable Instruments Act, 1881; Consumer Protection Act, 1986 and Foreign Exchange Management Act, 1999
	SEC 1	Business Communication	The course focus on the discussion on the business correspondents, feedback mechanism, tools of communication. Barriers etc.
SEM 4	C 8	Cost Accounting II	Introduction of advanced concept of cost accounting with detail specific methods like process costing, contract costing and cost book keeping.
	C 9	Financial Management	The course deals with the various financing decisions like capital cost, leverage, capital structure, capital budgeting, working capital management etc.
	C 10	Corporate Accounting II	Introduction level of accounting of corporate stature with explanation of internal and external reconstruction, investment and the issues of financial instruments.
	GE 4	Indian Financial System	Explaining the financial system with all its components along with discussion of the role of merchant banking, credit rating, SEBI, RBI etc.
	SEC 2	Entrepreneurship Development	Develop leadership qualities and minimise the problems of introducing the new venture along with the role of financing the new business
SEM 5	C 11	Taxation -I	The delivery of idea of tax regime and various heads of income, Residential Status and Incidence of Tax under Income Tax Act 1961
	C 12	Computer Applications in Business-I	Basics of word processing, spreadsheet calculation and presentation are elaborated
	DSE 1	Fundamentals of Auditing	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.
	DSE 2	Marketing Management	Marketing concept and the various aspects of price, product, promotion and placement are elaborated.
SEM 6	C 13	Taxation -II	The delivery of idea of tax regime and various heads of income, Residential Status and Incidence of Tax under Income Tax Act 1961
	C 14	Computer Applications in Business-II	Advanced computer Accounting packages and relational database management system are explained
	DSE 3	Business Economics	Successful completion of this course students will be able to: Analyse and solve linear programming models of real-life situations. Provide graphical solutions of linear programming problems with two variables. Know about the relationships between the primal and dual problems, and to understand sensitivity analysis. Learn about the applications to two-person zero-sum game problems.
	DSE 4	Business Environment	Analysis of the major factor influencing the environment of the business spectrum as a whole.