

**Kabi Jagadram Roy Government General Degree College
Mejia, Bankura
Department of Commerce**

For UG NEP syllabus of Commerce for Bankura University click bellow

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Programme Outcome:

Upon completion of B.Com (Major), 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. Analyze and predict different aspects of Financial System in a better way which may lead to promote the ability to protect the investor.
5. Minimize 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 organizations.
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, Computerized Accounting
10. Develop leadership qualities and become a competent team leader / team member.

Course wise Objectives and Learning outcome-

| Sl No | Course Title with Code | Credit | Objective | Learning Outcomes |
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| Semester I | | | | |
| 1. | Financial Accounting-I Course Code: C/BCOM/101/MJC-1 | 4 | The course aims to help learners to acquire conceptual knowledge on financial accounting to impart skills for recording various kinds of business transactions in various forms of business and to prepare financial statements of sole proprietorship business, partnership firms and Non- Profit Seeking Organizations. | <ul style="list-style-type: none"> Identify transactions and events that need to be recorded in the books of accounts. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP. |
| 2 | Management Theory Course Code: C/BCOM/102/MN-1 | 4 | The course aims to provide basic knowledge to the students about the | <ul style="list-style-type: none"> Explain the functions of Management of any business Organization; Validate the role of Motivation and Leadership in modern day management; |

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| | | | organization and management of a business enterprise. | <ul style="list-style-type: none"> Identify and explain Managerial skills used in business; |
| 3 | Fundamentals of Management Course Code: C/BCOM/103/MD-1 | 3 | The objective of this course is to provide basic knowledge to the students about the organization and management of a business enterprise | <ul style="list-style-type: none"> Understand, reflect and articulate the basic concept of management along with the evolution of management and the development of different schools' management thoughts Provide basic idea about managerial functions, like, planning, organising, leadership, motivation, control |
| 4 | Entrepreneurship Development Course Code: C/BCOM/104/SEC-1 | 3 | The purpose of the paper is to provide orientation towards entrepreneurship as a career option and creative thinking and behavior | <ul style="list-style-type: none"> Understand the evolution of entrepreneurial thought, skills and traits of a successful entrepreneur and the innovation and creativity process. Understand the appraisal of financing requirements and sources of finance at various stages of establishing a start-up. Understand the intricacies and role of Feasibility Analyses |
| Semester II | | | | |
| 5 | Financial Accounting-II Course Code: C/BCOM/201/MJC-2 | 4 | The course aims to help learners to acquire advanced knowledge on financial | <ul style="list-style-type: none"> Prepare to measure partnership income and relevant accounting procedure. Prepare accounts for Inland Branches and Departmental accounts. |

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| | | | accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements. | <ul style="list-style-type: none"> • Prepare accounts for Hire Purchase and Installment payment System, Royalty accounts. |
| 6 | Marketing Management Course Code: C/BCOM/202/MN-2 | 4 | The objective of this course is to provide the knowledge of concepts, principles, tools and techniques of marketing. | <ul style="list-style-type: none"> • Understand the nature and scope of marketing. • Understand various marketing decisions, based upon the combination of product, price, promotion and distribution elements. • Understand the consumer behavior and how it affects the marketing operations of companies and also recent trend of marketing. |
| 7 | Basics of Accounting Course Code: C/BCOM/203/MD-2 | 3 | The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. | <ul style="list-style-type: none"> • Apply the generally accepted accounting principles while recording transactions and preparing financial statements. • Measure business income. • Prepare financial statements of sole proprietors |
| 8 | Business Communication Course Code: C/BCOM/204/SEC-2 | 3 | To equip students effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication. | <ul style="list-style-type: none"> • Learn business vocabulary and understand varied ways/methods to present business plans; • Develop appropriate skills for report writing and different ways of documentation; • Explain the role of information technology for enabling business communication and presentation. |

| Semester III | | | | |
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| 1 | Cost Accounting-I Course Code: C/BCOM/301/MJC-3 | 4 | The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment. Learning Outcomes: | At the end of the course, the student will able to: 1) Understand and analyse the different cost concepts. 2) Compute unit cost and total cost by preparing a cost statement. 3) Compute material cost, employee cost and employee turnover, understanding about overhead. |
| 2 | Corporate Accounting-I Course Code: C/BCOM/302/MJC-4 | 4 | The objective of this course is to acquire conceptual knowledge of corporate accounting system and learn the techniques of accounting for share capital, debentures and others. | At the end of the course, the student will able to: 1) Acquire the knowledge in company accounts regarding shares, debentures, types of shares, bonus share ,redemption of preference share. 2) Details knowledge about amalgamation, absorbtion, reconstruction of companies and accounting treatment 3) Understand conceptual framework about Investment and miscellaneous chapters. |
| 3 | Fundamentals of Auditing Course Code: C/BCOM/304/MD-3 | 3 | The course aims to provide knowledge of auditing concepts, principles, procedures, and techniques. | At the end of the course, the student will able to: 1) Recognise the basic concepts of auditing and acquaint with latest developments in the area of auditing; 2) Describe the need of auditing and role of auditors; 3) Demonstrate the principles, procedures and techniques of auditing; |
| 4 | Business Regulatory Framework Course Code: C/BCOM/305/SEC-3 | 3 | The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law. | At the end of the course, the student will able to: 1) Get a general idea about the Laws applied in Business 2) Ability to know the details of Contract, Sale of Goods and Negotiable Instruments. 3) Be acquainted about the legal aspects of business. |