



# Nabadwip Vidyasagar College

## Department of Commerce

### Under Graduate Programme

### Programme Outcome (PO) and Course Outcome (CO)



On the successful completion of the B.com Course:

**PO-1:** Students are able to gain a thorough basic knowledge in the fundamental of Commerce and Accounting.

**PO-2:** Curriculum offers a number of specializations and practical disclosures which would provide the student to face the contemporary challenges in the business activities

**PO-3:** The students are encouraged with add on value based and job oriented courses like Accounting for Local Bodies, Application of Computers in Accounting

**PO-4:** Students are provided with basic research writing in the final semester where they have write 'projects'.

#### • SEMESTER ONE

COURSE CODE	PAPER	COURSE OUTCOME (CO)
UG BCOM-H-CC-T-01	FINANCIAL ACCOUNTING	<ul style="list-style-type: none"> <li>To enable the students to learn principles and concepts of Accountancy.</li> <li>Students are enabled with the Knowledge in the practical applications of accounting.</li> <li>To find out the technical expertise in maintaining the books of accounts.</li> <li>To encourage the students about maintaining the books of accounts for further reference</li> </ul>
UG BCOM-H-CC-T-02	PRINCIPLES OF MANAGEMENT	<ul style="list-style-type: none"> <li>This paper familiarizes the students with the basic concepts of management in order to aid in understanding of how an organization functions, and in understanding the complexity and wide variety of issues managers face in today's business firms.</li> <li>The students gain knowledge about the basic principles and functions of management.</li> <li>This paper also serves as a basis for students who prefer to emerge as successful managers.</li> </ul>

<b>UG BCOM-H-GE-T-01</b>	<b>MICRO ECONOMICS</b>	<ul style="list-style-type: none"> <li>• To provide students' knowledge of Micro Economic concepts and inculcate an analytical approach to the subject matter.</li> <li>• To arouse the students interest by showing the relevance and use of various economic theories.</li> <li>• To apply economic reasoning to solve business problems.</li> </ul>
<b>UG BCOM-H-AECC-T-01</b>	<b>ENVIRONMENTAL STUDIES</b>	<ul style="list-style-type: none"> <li>• To furnish awareness about environmental problems among people.</li> <li>• Impart basic knowledge about the environment and its allied problems.</li> <li>• Developing an attitude of concern for the environment.</li> <li>• Acquiring skills to help the concerned individuals in identifying and solving environmental problems.</li> </ul>

• **SEMESTER 2**

<b>COURSE CODE</b>	<b>PAPER</b>	<b>COURSE OUTCOME (CO)</b>
<b>UG BCOM-H-CC-T-03</b>	<b>MARKETING MANAGEMENT</b>	<ul style="list-style-type: none"> <li>• This course enables the students, the practical knowledge and the tactics in the marketing.</li> <li>• To study and critically analyze the basic concepts and trends in Marketing.</li> <li>• To aware of the recent changes in the field of marketing.</li> </ul>
<b>UG BCOM-H-CC-T-04</b>	<b>BUSINESS LAWS</b>	<ul style="list-style-type: none"> <li>• The student will well verse in basic provisions regarding legal frame work governing the business world.</li> <li>• To know the students with the basic concepts, terms &amp; provisions of Mercantile and Business Laws.</li> <li>• To develop the awareness among the students regarding these laws affecting trade business, and commerce.</li> </ul>

<b>UG BCOM-H-GE-T-02</b>	<b>BUSINESS MATHEMATICS AND STATISTICS</b>	<ul style="list-style-type: none"> <li>• Study the concept of Diagrammatic Representation</li> <li>• Calculate Measures of Central Tendency for the given data.</li> <li>• Obtain the solutions of Measures of Dispersion with simple problems.</li> <li>• Understand the concept of Correlation in Bivariate distribution.</li> <li>• Study the concept of Regression and Properties of correlation and regression coefficients.</li> </ul>
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• **SEMESTER 3**

<b>COURSE CODE</b>	<b>PAPER</b>	<b>COURSE OUTCOME (CO)</b>
<b>UG BCOM-H-CC-T-05</b>	<b>FINANCIAL ACCOUNTING - 2</b>	<ul style="list-style-type: none"> <li>• The students are enabled to prepare the accounts of Partnership firm in the event of Admission, Retirement and / or Death of a Partner.</li> <li>• They gain knowledge about the accounting procedures at the time of Dissolution of a Firm and also the sale of a firm to a company form of organisation.</li> <li>• To make the students introduced into the basics of accounting for a Company and the features of a Company under the Companies Act 2013.</li> </ul>
<b>UG BCOM-H-CC-T-06</b>	<b>INCOME TAX LAW</b>	<ul style="list-style-type: none"> <li>• This subject inculcates the basic concepts of Income Tax. In order to familiarize the different, knowhow and heads of income with its components.</li> <li>• It helps to build an idea about income from Salaries and House property Income as a concept. It gives more idea about the income from business or profession.</li> <li>• To develop an idea about capital gain among students. After the successful completion of this subject the students should have thorough knowledge with recent amendments in the Income Tax Act and its practices.</li> </ul>

<p><b>UG BCOM-H-CC-T-07</b></p>	<p><b>HUMAN RESOURCE MANAGEMENT</b></p>	<ul style="list-style-type: none"> <li>• This Course will create knowledge and understanding of Human Resource Management and helps the students to gain knowledge and skills needed for successful planning and to become Human Resource Professionals.</li> <li>• To familiarise the Students about the concepts of Staffing, Training, Transfer, Promotion, Human factors consideration and Appraisal methods.</li> <li>• Students would become acquainted with the Human Resource Development, Career Planning and Job Evaluation methods.</li> <li>• To gain insight into the enormous Wage and Salary Administration, Fringe benefits, Motivation and Morale.</li> <li>• To set out the determinants of Job satisfaction &amp; to know how to interact with Management and Co-Workers through Quality Work Life and Employee Empowerment.</li> </ul>
<p><b>UG BCOM-H-GE-T-03</b></p>	<p><b>MACRO ECONOMICS</b></p>	<ul style="list-style-type: none"> <li>• To familiarize the students with the basic concept of Macro Economics and its application.</li> <li>• To aware students about Gross National Product (GNP), Net National Product (NNP), Income at Factor cost or National Income at Factor Prices, Per Capita Income, Personal Income (PI), Disposable Income etc.</li> <li>• To Study the relationship among broad aggregates.</li> <li>• To apply economic reasoning to solve the problems of the economy</li> </ul>

<p><b>UG BCOM-H-SEC-T+P-01A</b></p>	<p><b>E-COMMERCE AND COMPUTER APPLICATIONS IN BUSINESS</b></p>	<p>After undergoing the course, the students would be able to</p> <ul style="list-style-type: none"> <li>Analyze the impact of E-commerce on business models and strategy.</li> <li>Describe the major types of E-commerce.</li> <li>Explain the process that should be followed in building an E-commerce presence.</li> <li>Identify the key security threats in the E-commerce environment.</li> <li>Describe how procurement and supply chains relate to B2B E-commerce.</li> </ul> <p>Regarding the Computer application portion, the course outcome is</p> <ul style="list-style-type: none"> <li>To enable students with the basics of MS Excel and</li> <li>To make the student conversant with TALLY so that they can learn and apply the financial accounting package in small business organisations.</li> </ul>
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• **SEMESTER 4**

<b>COURSE CODE</b>	<b>PAPER</b>	<b>COURSE OUTCOME (CO)</b>
<p><b>UG BCOM-H-CC-T-08</b></p>	<p><b>COST ACCOUNTING</b></p>	<ul style="list-style-type: none"> <li>To understand Basic Cost concepts, Elements of cost and cost sheet.</li> <li>Providing knowledge about difference between financial accounting and cost accounting.</li> <li>Ascertainment of cost.</li> <li>Students can get knowledge of different methods and techniques of cost accounting.</li> <li>To impart Knowledge about the concepts and principles application of Overheads.</li> <li>Student's capability to apply theoretical knowledge in practical situation will be increased.</li> </ul>

<p><b>UG BCOM-H-CC-T-09</b></p>	<p><b>INDIRECT TAX LAWS</b></p>	<p>After the completion of the course, students will be able to:</p> <ul style="list-style-type: none"> <li>• Know the Indirect Tax structure in India particularly GST</li> <li>• Know the process of Valuation, payment and filing of returns in GST</li> <li>• The ability of evaluation of the tax impacts on the economic operations in the area of indirect taxation</li> <li>• Become a GST Practice nor and consultant.</li> </ul>
<p><b>UG BCOM-H-CC-T-10</b></p>	<p><b>COMPANY LAW</b></p>	<ul style="list-style-type: none"> <li>• To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act of 2013.</li> <li>• To apprise the students of new concepts involving in company law regime.</li> <li>• To acquaint the students with the duties and responsibilities of Key Managerial Personnel</li> </ul>
<p><b>UG BCOM-H-GE-T-04</b></p>	<p><b>INDIAN ECONOMICS</b></p>	<ul style="list-style-type: none"> <li>• To enable students to understand students to a new approach to the study of the Indian Economy.</li> <li>• To help the students in analyzing the present status of the Indian Economy.</li> <li>• To rendering the process of integration of the Indian Economy with other economics of the world.</li> <li>• To notify students with the emerging issues in policies of India's foreign trade</li> </ul>

<b>UG BCOM-H-SEC-T-02A</b>	<b>TAX RETURNS AND FILING OF TAX RETURNS</b>	<ul style="list-style-type: none"> <li>• To acquaint the students of the actual practice of filing Tax Returns.</li> <li>• In future the students can opt for self-employment in filing of Income Tax.</li> <li>• The theoretical underpinnings of the practical aspects are also dealt in the course.</li> </ul>
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• **SEMESTER 5**

<b>COURSE CODE</b>	<b>PAPER</b>	<b>COURSE OUTCOME (CO)</b>
<b>UG BCOM-H-CC-T-11</b>	<b>CORPORATE ACCOUNTING</b>	<p>This course aims to enlighten the students on the accounting procedures followed by the Companies The specific course objectives are;</p> <ul style="list-style-type: none"> <li>• Student's skills about accounting standards will be developed</li> <li>• Enable the students to understand about Amalgamation, Absorption and external reconstruction.</li> <li>• To introduce and develop knowledge of Holding Company Accounts.</li> <li>• Enable the students to gain an idea of valuation of companies.</li> </ul>

<p><b>UG BCOM-H-CC-T-12</b></p>	<p><b>AUDITING</b></p>	<ul style="list-style-type: none"> <li>• The students should know the concepts of auditing, types and methods of auditing.</li> <li>• The Students acquired knowledge about vouching of cash &amp; credit transaction, verification of assets &amp; liabilities.</li> <li>• From this subject, the students learned about preparation of different methods &amp; auditors' responsibility regarding depreciation &amp; reserves.</li> <li>• Comprehend the knowledge about appointment of different types of auditor, their rights and duties.</li> </ul>
<p><b>UG BCOM-H-DSE-T-01A</b></p>	<p><b>BUSINESS COMMUNICATION AND ENTREPRENEURSHIP DEVELOPMENT</b></p>	<ul style="list-style-type: none"> <li>• To make the students aware about the business communication.</li> <li>• To understand the process and importance of communication.</li> <li>• To develop awareness regarding new trends in business communication, various media of communication and communication devices.</li> <li>• To extend business communication skills through the application and exercise</li> </ul>
<p><b>UG BCOM-H-DSE-T-02A</b></p>	<p><b>ACCOUNTING FOR LOCAL BODIES</b></p>	<ul style="list-style-type: none"> <li>• Accounting for Local Body is an emerging area. The objective of the course is to provide concepts, principles and application of Local Body's accounting, which the students of affiliated colleges of this University, having rural hinterland, should know.</li> <li>• This is unique to the syllabus of the Kalyani University</li> </ul>

• SEMESTER 6

COURSE CODE	PAPER	COURSE OUTCOME (CO)
UG BCOM-H-CC-T-13	FINANCIAL MANAGEMENT	<ul style="list-style-type: none"> <li>• The objective is to familiarize the students with the principles and practices of financial management.</li> <li>• To obtain in-depth knowledge on different fundamental concepts of finance, financial markets and market participants, evaluation techniques of financial projects.</li> <li>• To develop critical thinking and problem-solving competencies of financial statement analysis, financial planning, principles of valuation, capital budgeting, capital structure, and issues in financial policy.</li> <li>• To apply financial theory to analyse real life situations in an uncertain environment of any organisation.</li> </ul>
UG BCOM-H-CC-T-14	PROJECT WORK	<ul style="list-style-type: none"> <li>• The course is aimed to enable the students to collect, analyze, present and interpret data.</li> <li>• Each student is required to conduct a study on a topic involving any business, social, economic or other relevant issue/ problem under the supervision of a faculty member assigned by the college/institution and to submit his/ her project report.</li> <li>• Each student is also required to make a presentation on the submitted project report and face a viva voce by a board of examiners.</li> </ul>
UG BCOM-H-DSE-T- 03A	MANAGEMENT ACCOUNTING	<p>After successful completion of the course, the student would be able to</p> <ul style="list-style-type: none"> <li>• To introduce the concept of fund flow and cash flow statements.</li> <li>• Imparted knowledge on capital budgeting and decision making techniques.</li> <li>• To provide knowledge about the preparation of various kinds of budgets.</li> <li>• Students would be able to appreciate the techniques of Marginal costing in cost and finance analysis</li> </ul>

		<ul style="list-style-type: none"><li>• Students would be able to calculate the variances of cost and the treatment of the variances in cost accounting</li></ul>
<b>UG BCOM-H-DSE-T- 04A</b>	<b>NDIAN FINANCIAL SYSTEM</b>	<ul style="list-style-type: none"><li>• Enable the students with Financial Markets and its various segments.</li><li>• To give the students and understanding of the operations and developments in financial markets in India.</li><li>• To acquaint them to gain an insight into the functioning and role of financial institutions in the Indian Economy.</li><li>• To provide understanding of nature, importance, of banking sector.</li><li>• To know the structure of finance related areas.</li><li>• To impart knowledge regarding source of finance for a business.</li></ul>