



RAJA PEARY MOHAN COLLEGE

Department of Commerce

B.Com. Honours in Commerce

Programe Specific Outcome, Course Outcome, Programe Outcome

(PSO, CO, PO)

PROGRAMME OUTCOMES (PO)

The new curriculum of B.Com (Honours +General) under CBCS of University of Calcutta vividly elaborates its nature and promises the outcomes that are to be accomplished by studying the courses. It will definitely empower students of B.Com to innovate and also inspire them to convert their innovations into real business models for the country's economic and social prosperity. The proposed programme offers better understanding of the business world and aims at building students entrepreneurial skills by giving them hands -on training.

PROGRAMME SPECIFIC OUTCOMES (PSO)

B.Com(Hons) Programme of University of Calcutta is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of commerce and industry. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to face the challenge of forthcoming days. Further, this course is designed to help students in cultivating entrepreneurial mindset and skills.

After completing this programme (under CBCS), the students will be able to prepare a progressive mindset by developing following attributes, qualities and skills:

1. Disciplinary Knowledge
2. Critical Thinking
3. Communication Skills
4. Foster an attitude of Cooperation and Team work
5. Research related skills
6. Moral and Ethical Awareness
7. Information / digital Literacy

B.Com (General) Programme of university of Calcutta under CBCS is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of commerce and industry. As commerce is considered as an area where we

tend to study different aspects that impact the business world like social, political, legal, economic etc., the programme takes care the following aspects:

1. Demonstration of deeper understanding of business world both from theoretical and practical perspective.
2. Application of knowledge to understand the corporate world and its impact on the economy from various perspectives.
3. Application of one's disciplinary knowledge pertaining to theories and principles to find solution to problems of business world.
4. This programme enables the student to think of a given problem or situation from different perspectives like economic, financial, social, national etc. and broadens their thought processes.
5. This programme enables the students to be technically updated as it has courses like computerized accounting system, computer applications etc. This not only makes them digitally literate but also makes them aware of various cyber-crimes and how to take precautionary measures.

COURSE OUTCOMES (CO)

B.Com. Semester I (Hons. And Gen) (Under CBCS) AECC 1.1Chg: Language (Communicative English and Indian Language)

Marks: 50 (Communicative English)+50(Indian Language)

Credits Hours: 2

Course Objective

To enhance the knowledge of literature as well as the communicative skills of the students with an object to understand and express the language of the business profoundly.

Course Outcomes

The students shall learn the literature and as well as they shall increase their reading as well as writing skills in English and their mother tongue.

Paper GE 1.1 Chg: Microeconomics I & Statistics (50+50)

Part I Microeconomics

Marks: 50

Credits Hours: 3

Course objective :

The main objective of microeconomics is to generate basic idea regarding Demand curve, Supply curve, Consumers choice and Producers cost structure etc.

Course outcome :

The learning outcome of these course is students can visualized how prices are determined facing some constraint in consumer and producers side. Students have practical knowledge about cost structure in the economy.

Part- II (Statistics)

Marks: 50

Credits Hours: 6

Course Objective

This course introduces the fundamentals of statistics, central tendency, dispersion, moments skewness, kurtosis and interpolation to the students.

Course Outcomes

After completion of the course, the student shall be able to grow a knowledge of using appropriate graphical representation of the data set, mean, median and mode, applying the standard deviation of the numbers, different types of moments and their relationships, applying different measures of skewness and kurtosis, Newton's forward and backward interpolation method and Lagrange's interpolation method.

Paper CC 1.1 Chg: BUSINESS LAWS

Marks: 100

Credits Hours: 6

Course Objective

The main aim of this course to provide a fundamental knowledge regarding The Indian Contract Act, 1872, The Sale of Goods Act, 1930, Partnership Laws, The Limited Liability Partnership Act, 2008, The Negotiable Instruments Act 1881 and Consumers Protection Act, 1986.

Course Outcomes

After completing the course the learners shall be able to gather a basic knowledge about the laws and regulations prevailing in India relating to businesses such as process of formation of a valid contract as well as several essentials to make a contract legal, various important legal aspects regarding sale of goods, details about partnership and limited liability partnership laws, rules and regulations relating to different negotiable instruments and different rules to protect the interest of the consumers from any kind of fraud.

Paper CC 1.2 Chg: PRINCIPLES OF MANAGEMENT

Marks: 100

Credits Hours: 6

Course Objective

The objective of the course is to acquaint the students with various emerging management theories and practices as well as to provide an idea about different management principles and practices.

Course Outcomes

After completion of the course, the student shall be able to build a knowledge regarding importance, functions of management, universality of management, levels of management, managerial tasks and skills, different Schools of Thoughts relating to management, concept, importance, steps, types and other details regarding planning and techniques of forecasting. The students can also learn the concept, importance and principles of organisation along with different organizational models, various theories relating to motivation and leadership, different details regarding the process of coordination and control.

Paper GE 1.1 Chg: Microeconomics I & Statistics (50+50)

Part I : MICROECONOMICS

Marks: 50

Credits Hours: 3

Course objective :

The main objective of microeconomics is to generate basic idea regarding Demand curve, Supply curve, Consumers choice and Producers cost structure etc.

Course outcome :

The learning outcome of these course is students can visualized how prices are determined facing some constraint in consumer and producers side. Students have practical knowledge about cost structure in the economy.

Part- II (Statistics)

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Credits Hours: 6

Course Objective

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After completion of the course, the student shall be able to grow a knowledge of using appropriate graphical representation of the data set, mean, median and mode, applying the standard deviation of the numbers, different types of moments and their relationships, applying different measures of skewness and kurtosis, Newton's forward and backward interpolation method and Lagrange's interpolation method.

Paper CC 1.1 Ch: FINANCIAL ACCOUNTING I

Marks: 100

Credits Hours: 6

Course Objective

This course throws a light on theoretical background of Financial Accounting and also enhances knowledge about the techniques of maintaining books of Accounts of various types of organisations.

Course Outcomes

After completion of the course, the student shall be able to grow knowledge of theoretical framework of accounting such as nature of accounting, basic concepts and conventions, revenue recognition, concept, benefits, procedure for issuing accounting standards in India, IFRS etc. The students can also build a detailed understanding relating to determination depreciation and inventory value, consignment, sectional and self-balancing ledger and insurance claim. Above all they shall be capable of preparing financial statements of from incomplete records and for trading and non-profit making organisations.

B.Com. Semester II (Hons. And Gen) (Under CBCS)

Paper GE2.1Chg: E-COMMERCE & BUSINESS COMMUNICATION

Marks: 100

Credits Hours: 6

Course Objective

This paper highlights on the theoretical background of both E-Commerce & Business communication and also provides knowledge about different aspects of E-Commerce as well as the different techniques of business communication.

Course Outcomes

Module-1

After completion of module – 1, the student shall be able to gather knowledge about different business models of e-commerce, the concept of electronic customer relationship management and supply chain management, the different methods digital payments like debit card, credit card, e-money etc. the different payment gateways like CBS, Mobile payment, UPI etc. and the risk involved in e-payment. The course is designed to provide concept about the meaning and importance of online banking. The course also provides in depth knowledge about enterprise resource planning and the new upcoming trends in e-commerce.

Module-2

After completion of module – 2, the student shall be able to gather knowledge about the concept, objectives, elements and models of business communication. The course also covers the different types of communication along with the characteristics of corporate communication concept of communication network. The course enhances the student's knowledge about the different tools of communication (both old and modern). Finally a separate chapter is dedicated to learn about drafting the subject matter of communication like notice, circular, report etc.

Paper CC2.1Chg: COMPANY LAW

Marks: 100

Credits Hours: 6

Course Objective

The objective of the course is to acquaint basic knowledge of the provisions of the Companies Act 2013 to understand the conduct of business as per legal framework provided in the country. Case studies involving issues in company law are included to enhance the knowledge of the students.

Course Outcomes

After completing the course, the students shall be able to understand the basic concepts & different types of company, the steps involved in company formation, the role of promoter in company formation, the idea about articles of association, memorandum of association, doctrine of constructive notice & indoor management & certificate of incorporation. The course includes a separate chapter on company administration which includes the qualification, disqualification, appointment, position, rights, duties & power of Directors of a company. A separate chapter of the course highlights the basic concepts about shares & debentures & the matters relating to the issue & buyback/redemption. Finally the course concludes with the concept of corporate meetings, its types, minutes of proceedings, notice, agenda, chairman of meeting, quorum, proxy, resolutions etc.

Paper CC2.2Chg: MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT

Marks: 100

Credits Hours: 6

Course Objective

The objective of the course is to enable the students to acquire knowledge about the different theories and practices on marketing management and human resource management and at the same time provide an idea about the principles and practices of these two areas of management.

Course Outcomes

Module-1

After completion of module – 1, the student can gain an in depth knowledge about the concept and importance of marketing, how marketing is different from selling, marketing mix and marketing environment, consumer behaviour, market segmentation, an in depth knowledge about product including the idea of product mix, branding, packaging, labelling and product life cycle. In addition, the course also highlights the concept of pricing of the product, distribution channels, as well as the promotion of a product. There is a separate chapter dedicated to the modern developments in the field of marketing.

Module-2

Module 2 of the course enables students to understand about the nature and scope of human resource, the concept and importance of human resource planning, the concept and importance of recruitment policy, the different sources of recruitment, the recruitment process, concept of selection and the steps involved in the selection process. The module is so developed to provide an idea about the concept and the purpose of training, methods of training and benefits of training. There is a separate chapter in this module that deals with job evaluation, its methods, and concept of performance appraisal.

Paper CC2.1Ch: COST & MANAGEMENT ACCOUNTING – I

Marks: 100

Credits Hours: 6

Course Objective

The objective of this course is to provide an in depth theoretical and practical knowledge of some parts of Cost Accounting and analysis of cost components and cost ascertainment using different cost methods.

Course Outcomes

After completing the course, the students shall be able to acquire basic knowledge about the concepts, terminologies & classification of cost. The course provides an in depth knowledge about material cost, the process of purchase & storage of materials, methods of pricing material issues, systems of recording labour cost, concept of idle time, labour turnover, system of wage payment & incentives for direct & indirect workers, concept & classification of overhead, preparation of cost sheet, cost book keeping through non-integrated system & reconciliation between cost & financial profits. The course also highlights the different methods of costing such as job costing, its application, batch costing, contract costing, service costing & process costing.

B.Com. Semester III (Hons. And Gen) (Under CBCS)

Paper SEC 3.1 Chg: Information Technology & Its Application in Business

Marks: 100

Credits Hours: 4

Course Objective

This course throws a light on both the theoretical aspects as well as practical application of Information technology and its impact on business.

Course Outcomes

After completion of the course, the student shall be able to grow a knowledge of various theoretical aspects of information technology such as computer based information system, impact of information technology on business, types of information System, data organization, data base management system, internet and its applications, security and encryption, IT Act. 2000 and cybercrimes. The students can also build a detailed understanding of practical application relating toward processing, preparing

presentations, spreadsheet and its business applications, database management system and website designing.

Paper GE 3.1 Chg: Business Mathematics and Statistics

Marks: 100

Credits Hours: 6

Course Objective

This course throws light on permutations, combinations, set theory, binomial theorem, logarithm, compound interest and annuities, correlation, regression, index numbers, time series analysis, probability theory.

Course Outcomes

At the end of this course the students will be able to gain the knowledge of permutations, restricted permutations, combinations, restricted combinations, presentation of sets, law of algebra of sets, stating the binomial theorem for positive integral index, simple properties of binomial coefficients, general properties of logarithm, different types of interest rates, different types of annuities, valuation of simple loans and debentures, Pearson's correlation coefficient, Spearman's rank correlation coefficient, least squares of regression, constructing price and quantity indices, components of time series, probability theory.

Paper CC3.1 Ch: Financial Accounting II

Marks: 100

Credits Hours: 6

Course Objective

This course throws a light on practical application of Financial Accounting and also enhances knowledge about the various technical aspects and principles and procedures of accounting.

Course Outcomes

After completion of the course, the student shall be able to grow a depth understanding about the principle and procedures of accounting for Partnership accounts, branch accounting, hire purchase and installment payment system, departmental accounts and investment accounts. The students can also build a detailed understanding relating to business acquisition and conversion of partnership into limited company. Moreover students can understand the various aspects of partnership accounting such as change in P/S ratio, admission, retirement and retirement cum admission, treatment of Goodwill, treatment of Joint Life Policy, Death of a partner and Accounting for dissolution of firm.

Paper CC3.2 Ch: Indian Financial System

Marks: 100

Credits Hours: 6

Course Objective

The objective of the course is to understand the Indian financial system, its components and its impact on economic development of our country.

Course Outcomes

After completion of the course, the student shall be able to build a depth knowledge regarding Indian financial system and its structure, significance and role of the financial system, financial market, financial institutions, financial services and various financial intermediaries. Students can also aware about the investor protection, grievance redressal mechanism and role of SEBI.

B.Com. Semester IV (Hons & Gen) (Under CBCS)

Paper GE 4.1 Chg: MICROECONOMICS II AND INDIAN ECONOMY

Marks: 100

Credits Hours: 6

Course objective :

The objective of microeconomics II is to generate knowledge about various form of market in the economy. On the other hand the objective of Indian Economy is to introduce student among the structure of the economy.

Course outcome :

The main outcome of these course is that learner can differentiate how demand curve, supply curve, equilibrium price differ from market to another market. After completing these syllabus students are able to know how factor prices like wage rate, rental rate are determined in the economy.

The main outcome of Indian Economy is learner get the perfect knowledge about basic feature of Indian economy. Students have clear idea about sectoral contribution of Indian national income during planning period.

Paper CC 4.1 Chg: Entrepreneurship Development and Business Ethics

Marks: 100

Credits Hours: 6

Course Objective

This course introduces the process of developing an enterprise and the principles of business ethics and corporate governance.

Course Outcomes

After completion of the course, the student shall be able to grow a knowledge of micro, small and medium enterprises, sources of business ideas, significance of writing the business plan, mobilizing resources for start-up. Moreover students will acquire the knowledge of business ethics, principles of business ethics, the impact of corporate culture, corporate code of ethics and finally the concept of corporate governance.

Paper CC 4.1 Ch: TAXATION-I

Marks: 100

Credits Hours: 6

Course Objective

The main aim of this course is to show the students the practical application of Income Tax Act 1961 and the process of levying tax on different persons.

Course Outcomes

At the end of this course the students will be able to understand the different types of persons, the residential status of different persons and incidence of tax, the five heads of income i.e. income from salary, income from house property, income from capital gain, income from business or profession and income from other sources. The students are also going to gather the knowledge of calculating the deductions, set off and carry forward of losses.

Paper CC 4.2 Ch: COST &MANAGEMENT ACCOUNTING-II

Marks: 100

Credits Hours: 6

Course Objective

The objective of the course is to make students aware of the advanced topics on costing regarding joint product, activity based costing, budget, standard costing, marginal costing and short term decision making.

Course Outcomes

After completion of the course, the students will gather the knowledge of treatment and apportionment of cost among the joint products, application of activity based costing system, preparation and monitoring of budgets, preparation of fixed, flexible budget and functional budget, analysis and computation of materials, labour and overhead costs variances, marginal costing techniques, cost volume and profit analysis, choosing between making or buying products.

B.Com. Semester V (Hons. And Gen) (Under CBCS)

CC 5.1Ch: Auditing & Assurance

Marks: 100

Credits Hours: 6

Course Objective

To provide a detailed understanding regarding concepts of auditing, main aims of auditing as well as several auditing principles, procedures and techniques.

Course Outcomes

The students shall gather an in depth knowledge regarding concept, need and purpose of audit, various audit procedures and techniques, different audit risks and detailed understanding regarding the essentials of an ideal internal control system of an organisation. Besides that, students shall get an overview of the process of vouching, verification, preparation of audit report and certificates well as the details of company audit. Lastly, they shall learn about several dynamics of auditing apart from financial audit.

CC 5.2Ch: Taxation II

Marks: 100

Credits Hours: 6

Course Objective

To gather knowledge of principles and provisions of Goods and Service Tax (GST) and Customs Law, as well as the important legislations dealing with direct tax payable and tax management.

Course Outcomes

The students shall build a knowledge regarding computation of total income and tax payable as well several aspects of direct tax management. Apart from this, they will have a fundamental understanding of GST such as and Customs Laws which will help the students to apply the same in practical world.

Paper DSE 5.1 A : Macroeconomics and Advanced Business Mathematics (50+50)

Part I Macroeconomics

Marks: 50

Credits Hours: 3

Course objective :

The main objective of study macroeconomics is to introduce student among the overall economy like National Income, Gross National Product, Gross Domestic Product, Aggregate demand, Aggregate supply etc.

Course outcome :

The main outcome of these course is that learner get perfect knowledge about National Income, Gross National Product ,Gross Domestic Product ,Personal Income etc. After completing these course student are able to know how interest rate determine in the economy, so that commodity market and money

market both are in equilibrium. Study of Macroeconomics help the students to identify how inflation and unemployment can be control by various govt. policies.

Part- II (Advanced Business Mathematics)

Marks: 50

Credits Hours: 6

Course Objective

The main aim of this course is to make students aware of the basic calculus portion of mathematics and the application of it in real life and also the matrix and determinant.

Course Outcomes

This course will lead the students towards the knowledge of classification of functions, elementary ideas of limit and continuity through the use of simple algebraic functions, rules of derivative, significance of derivative as rate measure, second order derivative, integration, integration by substitution, application of derivative to find the maximum or minimum of any function, elementary properties of determinants, solving a system of linear equations by Cramer's Rule, operations on matrices.

Paper DSE 5.2 A: Corporate Accounting

Marks: 100

Credits Hours: 6

Course Objective

This course enlightens theoretical and conceptual background of Company Accounts and also enhances knowledge about the techniques of maintaining books of Accounts relating to company merger and reconstruction as well as valuation of goodwill and shares of a company.

Course Outcomes

After completion of the course, the student shall be able to grow a theoretical knowledge of company as well as an in depth understanding of accounting for issue of Shares & debentures of a company, preparation of company final accounts, valuation of goodwill and shares, redemption of preference shares and debentures, buy back of equity shares, issue of bonus and right shares, company merger and reconstruction.

B.Com. Semester VI (Hons. And Gen) (Under CBCS)

Paper AECC6.1Chg: ENVIRONMENTAL STUDIES

Marks: 100

Credits Hours: 2

Course Objective

The basic objective of Environment studies is enabling the students about the way one should live and develop sustainable strategies to protect the environment. The course is designed to enable students to develop an understanding of living and physical environment and how to resolve challenging environmental issues affecting nature.

Course Outcomes

Studying the course on environmental studies the students learn about the eco-system, pollution and problems concerned with the environment, help students understand the importance of the resources like air, water, oils, minerals, that are being depleted rapidly and how situations can be improved by taking appropriate actions in our regular lives to preserve these resources. The course is designed to empower the students to take a lead in creating a healthier, greener and sustainable learning environment where students understand the importance of saving the environment and take necessary steps to conserve the natural resources. Environment studies also help to develop the knowledge and skills required to address challenging environmental issues.

Paper SEC6.1Chg: COMPUTERISED ACCOUNTING AND E-FILLING OF TAX RETURNS

Marks: 100

Credits Hours: 4

Course Objective

The objectives of this course is to provide a detailed understanding regarding the theoretical concepts of computerised accounting and e-filling, supported by adequate amount of practical knowledge of both aspects.

Course Outcomes

After completion of the course the student will gain the theoretical as well as the practical knowledge of company creation, ledger creation, processing purchase and sales order, process of maintaining multiple godowns and bank reconciliation. The course also highlights the practical knowledge about cost centre, cost category, bill of material, budgets & control, payroll accounting, TDS, GST & finally the knowledge on how to back up and restore data and export and import data. The course also includes the use of DBMS package in creating different vouchers, ledger, trial balance, profit & loss A/c and balance sheet using form, wizard and report. The course also includes designing payroll system using form, query & report. In the final section the course deals with the e filing portion where students will learn about

preparation and submission of ITR for individual tax payers, how to view form 26AS, upload return, e file returns and e verification and uses of e tax calculator, including E- Pay tax and preparation and submission of online form 10E.

Paper CC6.1Ch: PROJECT WORK

Marks: 100

Credits Hours: 6

Course Objective

The basic objective of this course is to provide the basic idea among the students about the fundamentals of research work using either primary data or secondary data.

Course Outcomes

After completion of the course the student will gain the theoretical as well as the practical knowledge about the various aspects related to research work & encourage them to undertake research work in future. Project work enables the students to understand the nuances about research work. This course aims to develop the research skills of the students by enabling them to understand & differentiate among the primary & secondary data, the concepts about research methodology, literature review, helps them to understand how to develop research questions, build up hypotheses, use different statistical tools for analysis of the data collected, prepare a proper questionnaire for collection of primary data, draw conclusion from their analysis & address proper authority their suggestions for improvement in the concerned field of study. The course also enables students to understand the methods of developing a bibliography & webliography related to their area of study.

Paper DSE6.1A: FINANCIAL REPORTING & FINANCIAL STATEMENT ANALYSIS

Marks: 100

Credits Hours: 6

Course Objective

This course provides a detailed knowledge regarding the concepts on analysis of financial statements and accounting standards.

Course Outcomes

The students on completion of this course shall gather in depth knowledge about the concept of holding company, consolidation of balance sheets of parent and subsidiary company, concept of minority interest etc. The accounting standards Ind AS 1, Ind AS 16, Ind AS 33, are incorporated in the course. The course highlights the concept, sources and applications of fund, advantages and limitations of fund flow statement, concept, objectives and preparation and presentation of cash flow statement as per relevant accounting standard. The course is designed to provide and in depth knowledge about concept of financial statement analysis, traditional and modern approach to financial statement analysis, parties interested in it, concept and preparation of comparative statement, common size statement, trend analysis. Finally the course also includes a detailed discussion on accounting ratios, its uses and limitations, its preparation and computation.

Paper DSE6.2A: FINANCIAL MANAGEMENT

Marks: 100

Credits Hours: 6

Course Objective

The objective of this course is to provide an in depth knowledge to the students regarding planning, organizing, and controlling the financial activities of any business unit like the procurement and utilization of funds.

Course Outcomes

After completion of the course the student will acquire sufficient knowledge on the basic concepts, the importance of time value of money and the different sources of finance available to the company. The course is designed to enable the students to develop idea about the cost involved in different sources of finance as well as to analyse the risk profile of the firm using the concept of Leverage. The course ensures that the students gather knowledge about the capital structure of the company, compute working capital requirement of the company and learn to take proper decision on long term investments and dividend declaration.



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