

Umeschandra College

B.Com. Honours Course Structure under Semesterised CBCS

The B.Com. (Honours) Course is of three years' duration and the degree is awarded by the University of Calcutta after successful completion of the course. During the course period, the University of Calcutta holds Six examinations, namely Semester I, II, III, IV, V and VI. There are Twenty Six (26) Compulsory papers in the B.Com. (Honours) course. The total marks including the paper on Environmental Studies is 2,600. The syllabus of study consists of Honours Group (Thirteen Core course papers), and General Groups (Eleven GE, SEC papers), one Language Group (One paper) and Environmental Studies. B.Com programme ensure students knowledge in the field of current business world and informing about the recent changes in several field of economy by offering various courses namely Accountancy, Tax, Cost, Marketing, Economics, Statistics, ICT, HRM, Entrepreneurship Development, Business Ethics, Computerized Accounting, E-filing and much more.

Programme Outcome (PO):

This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements. After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company. Capability of the students to make decisions at personal & professional level will increase after completion of this course. Students can independently start up their own Business. Students can get thorough knowledge of finance and commerce. The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

Program Specific Outcome:

The students can get the knowledge, skills and attitudes during the end of the B.Com degree course. By goodness of the preparation they can turn into a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on. Students will prove themselves in different professional exams like C.A, C S, CMA, PSC, UPSC as well as other courses. The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities. Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer. Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator as well as other financial supporting services. Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. Students will be able to do their higher education and can make research in the field of finance and commerce.

To attain avowed educational goals and objectives, Program Specific Outcome, assumed to be set a framework for categorizing and consisted of six major categories: Knowledge, Comprehension, Application, Analysis, Synthesis, and Evaluation. The categories after Knowledge were presented as "skills and abilities," with the understanding that knowledge was the necessary precondition for putting these skills and abilities into practice.

You cannot understand a concept if you do not first remember it, similarly you cannot apply knowledge and concepts if you do not understand them. It is a continuum from Lower Order Thinking Skills (LOTS) to Higher Order Thinking Skills (HOTS). We can consider each

category of programme specific outcome as a gerund. They are arranged below in increasing order, from lower order to higher order.

1. **(PO1):Remembering** – Recognizing, listing, describing, identifying, retrieving, naming, locating, finding
2. **(PO2):Comprehending** – Interpreting, Summarizing, inferring, paraphrasing, classifying, comparing, explaining, exemplifying
3. **(PO3):Demonstrating** – Implementing, carrying out, using, executing
4. **(PO4):Analyzing** – Comparing, organizing, deconstructing, Attributing, outlining, finding, structuring, integrating
5. **(PO5):Evaluating** – Checking, hypothesizing, critiquing, Experimenting, judging, testing, Detecting, Monitoring
6. **(PO6):Creating** – designing, constructing, planning, producing, inventing, devising, making

B.Com. Honours Course Structure under CBCS

YEAR-1	Subject Code & Name with Course Contents	Credit	COURSE OUTCOMES
Semester-I	AECC1.1 Chg Language: English/Hindi/Bengali	2	
	GE1.1 Chg: Microeconomics-I (50) Module-I Unit: I Demand and Consumer behaviour Unit: II Production and Cost Unit: III Perfect Competition Module-II (Statistics)(50) Unit 1. Fundamentals Unit 2. Measures of Central Tendency Unit 3. Measures of Dispersion Unit 4. Moments, Skewness and Kurtosis Unit 5. Interpolation	6	The course aims to familiarize the learner's basic idea about how an individual use the economic resources, respond to incentives and engage them in decision-making. After the course completion the student will be able to understand 1. about the concepts of microeconomics dealing with consumer demand and consumer behaviour. 2. about the supply side of the market through the production and cost behaviour of firms. 3. about the perfectly competitive market and its short-run and long-run equilibrium process. 4. Deal with numerical and quantitative issues in economics 5. Use of statistical, graphical and algebraic techniques wherever relevant. 6. Have a proper understanding of statistical applications in economics.
	CC1.1 Chg: Business Laws Unit-1: The Indian Contract act,1872 Unit-2: The sale of Goods Act,1930 Unit-3: Partnership Laws Unit-4: The Negotiable Instruments Act, 1881 Unit-5: Consumers Protection Act,	6	After completing the course the learners are able 1. To gain understanding of the various legal and regulatory rules covered in the course and the respective rights and obligations created under these. 2. To apply basic knowledge of law in business transactions. 3. To gain a clear understanding of legal environment of business.

	1986		<p>4. To communicate effectively by using proper legal terminology;</p> <p>5. To acquire proper knowledge of legal part in respect of new business set up in India.</p>
	<p>CC1.2 Chg: Principles of management</p> <p>COURSE CONTENT: Unit-1: Introduction Unit-2: Planning Unit-3: Organizing Unit-4: Directing and Staffing Unit-5: Motivation, Co-ordination and Control</p>	6	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Get the proper knowledge of different school of thoughts of man agent and its applicability in business; 2. To understand the concept and criteria of different functions of management such as planning, directing, staffing; 3. To understand the concept and application of motivation, co-ordination and controlling in business.
	<p>CC1.1 Ch: Financial Accounting-I Unit-1: Introduction Unit-2: Concepts for determination of business income Unit-3: Introduction to Accounting Standard Introduction to Accounting Theory Unit-4: Final accounts of Trading Concern Unit-5: Financial Statements a. from Incomplete records b. of NPO Unit-6: Accounting for Special Sales transaction Sectional and Self-balancing Ledger Insurance Claim for loss of stock and for loss of profit</p>	6	<p>The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements. After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements; 2. Demonstrate accounting process based on accounting theory; 3. Measure business income applying relevant accounting standards; 4. Evaluate the importance of depreciation and inventories in financial statements; 5. Prepare cash book and other accounts necessary while running a business; 6. Prepare financial statements of sole proprietors firms; 7. Prepare accounts of non-profit organizations; 8. Get a proper accounting idea of special sales transactions such as consignment, self-balancing system; 9. can able to prepare insurance claim statement under loss of stock and loss of profit method.
		26	COURSE OUTCOMES
Semester-II	<p>AECC 2.1 Chg: Environmental Studies</p>	2	
	<p>GE 2.1 Chg: E-Commerce & Business Communication Module-I: E-Commerce</p>	6	<p>The course aims to help learners to acquire conceptual knowledge on e-commerce. After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. To Understand the emergence importance of

<p>Unit-1: Introduction Unit-2: E-CRM and SCM Unit-3: Digital Payment Unit-4: ERP Unit-5: New Trends in E-Commerce Module-II: Business Communication Unit-1: Introduction Unit-2: Types of Communication Unit-3: Tools of Communication Unit-4: Drafting</p>		<p>digital economy and e-governance; 2.To get the knowledge of digital transactions for more transparency in economy 3.To understand the mechanism of e-business through proper data management 4.To Understand value of proper communication in several field; 5.To get the knowledge how to maintain a structured long term formal relationship with several stake holder in business for sustainable business development; 6.To acquire the proper mechanism to write formal business letter as well as how to prepare CVs for their future job opportunity.</p>
<p>CC2.1 Chg: Company Law Unit-1: INTRODUCTION TO COMPANY Unit-2: FORMATION OF A COMPANY Unit-3: COMPANY ADMINISTRATION Unit-4: SHARE CAPITAL and DEBENTURE Unit-5: CORPORATE MEETINGS</p>	6	<p>This course enhances the knowledge of corporate related laws among students. The major learning outcomes of this subject are as follows: 1. After completing this course students can get the idea of regulatory framework of companies as per revised Companies Act,2013; 2. To gain the knowledge on difference between Companies Act,1956 and the revised Companies Act,2013; 3. To acquire the knowledge on several contemporary changes in business to facilitate the economy ; 4. Learners can get the proper knowledge of business administration say from business start up, registration to liquidation.</p>
<p>CC 2.2 Chg: Marketing Management and Human Resource Management Module-I: Marketing Management Unit-1: Introduction Unit-2: Consumer Behaviour and Market Segmentation Unit-3: Product Unit-4: Pricing, Distribution Channels and Physical Distribution Unit-5: Promotion and recent developments in marketing Module-II: Human Resource management Unit-1: Nature and Scope Unit-2: Human Resource Planning Unit-3: Recruitment and Selection Unit-4: Training and Development</p>	6	<p>The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing. LEARNING OUTCOMES: After completion of the course, learners will be able to: 1. Develop an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm; 2. Explain the dynamics of consumer behaviour and process of market selection through STP stages; 3. Analyze the process of value creation through marketing decisions involving product development; 4. Analyze the process of value creation through marketing decisions involving product pricing and</p>

<p>Unit-5: Job Evaluation and Performance Appraisal</p>		<p>its distribution;</p> <ol style="list-style-type: none"> 5. Analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm. 6. Develop necessary skills to prepare an HR policy to enable the employees attain work life balance; 7. Prepare a Human Resource Plan in an organisation; 8. Prepare a report on job analysis; 9. Organize an induction programme in an organisation; 10. Have an understanding and use of different kinds of training and development strategies in real life scenarios; 11. Organize counselling sessions for employees in an organisation; 12. Design incentive schemes for different job roles in an organisation; 13. Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation.
<p>CC2.1 Ch: Cost and Management Accounting-I</p> <p>Unit-1: Introduction Unit-2: Material Costs Unit-3: Employee Cost and Incentive Systems Unit-4: Overhead and Cost Statement Unit-5: Cost Book-Keeping Unit-6: Costing Methods</p>	<p>6</p>	<p>After completing this course, learners can get the clear picture of production as well as service cost structure which will help them in industry.</p> <p>LEARNING OUTCOMES:</p> <ol style="list-style-type: none"> 1. To get the proper knowledge of mechanism how to calculate cost per unit of the product in manufacturing sector; 2. To acquire a proper idea on cost estimation; 3. Learners can capture a specific knowledge about the computation of cost in service sector; 4. To enhance the knowledge about the cost control criteria of the business; 5. To enlighten the knowledge about the optimum utilization of scarce resources for the sustainable business development; 6. To provide the proper knowledge of cost estimation and selling price determination in several market situation; 7. To emphasis the knowledge about stock taking in business under different market environment.
	<p>26</p>	<p>COURSE OUTCOMES</p>

<p>YEAR-2</p> <p>Sem-III</p>	<p>SEC3.1 Chg: Information Technology & Its Application in Business (Theory- 50+ Practical-50) Module-I (Theory) Unit1: Information Technology and Business Unit 2: Data Organization and Data Base Management System Unit 3: Internet and Its Applications Unit 4: Security and Encryption Unit 5: IT Act. 2000 and Cyber Crimes Module II (Practical) Unit 1: Word Processing Unit 2: Preparing Presentations Unit 3: Spreadsheet and its Business Applications Unit 4: Database Management System Unit 5: Website Designing</p>	<p>4</p>	<p>This course is a smooth blending of theoretical as well as practical knowledge of information technology and its application in business. So this entire course make students better equipped to handle their daily digital challenges in their personal and professional life.</p> <ol style="list-style-type: none"> 1. To enhance the knowledge of information technology and through it how proper inter and intra organizational communication can build up. 2. In the era of digitalization, how e-security will protect us that knowledge will provide this course; 3. This course provide the knowledge on how data, information are preserved, handled and applied for business purpose; 4. To enlighten about the proper usage of internet in business; 5. To provide the in depth idea about IT Act,2000 and its pros and cons; 6. After completing the application part of this course, students can get a wide knowledge of word, excel, power point presentation, website designing which are very much required skills in Indian as well as Global job market. 7. To consider the new changes in economy, this subject also spread the knowledge of database management system in several sectors of the business.
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<p>GE 3.1 Chg: Business Mathematics & Statistics Module I Unit-1: Permutations and Combinations Unit-2: Set Theory Unit-3: Binomial Theorem Unit-4: Logarithm Unit-5: Compound Interest and Annuities</p> <p>Module II Statistics Unit-6: Correlation and Association Unit-7: Regression Analysis Unit-8: Index Numbers Unit-9: Time Series Analysis Unit-10: Probability Theory</p>	6	<p>The course aims to teach the learners how to record and manage business operations. Business Mathematics typically mainly includes permutation and combination, set theory, binomial theorem, logarithm, compound interest, etc.</p> <ol style="list-style-type: none"> 1. Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts 2. Apply the knowledge in mathematics (set theory, logarithm, compound interest) in solving business problems 3. Analyse and demonstrate mathematical skills required in mathematically intensive areas in Economics and business. 4. The usefulness of functions in business. 5. Different concept of population and sample and to make students familiar with calculation of various types of averages and variation. 6. How to use regression analysis to estimate the relationship between two variables and to use frequency distribution to make decision. 7. Techniques and concept of different types of index numbers and time series data.
<p>CC 3.1 Ch: Financial Accounting II Unit-1: Partnership accounts-I Unit-2: Partnership accounts-II Unit-3: Branch accounting Unit-4: Hire purchase and Instalment payment System Unit-5: Departmental Accounts Unit-6: Investment Accounts Unit-7: Business Acquisition and Conversion of partnership into limited company</p> <p><i>Relevant Accounting Standards issued by the Institute of Chartered Accountants of India are to be followed.</i></p>	6	<p>Learners can get the major benefit of this course after completing the entire syllabus and these outcomes are as mentioned below:</p> <ol style="list-style-type: none"> 1. To get the proper idea about the legal part in formation of partnership business, their financial transactions with several stakeholders of the business as well as the accounting knowledge on liquidation of the partnership business. 2. How to maintain branch accounts as well as importance of branch as the business expansion mode; 3. To boost up the learners through the contemporary important knowledge on hire purchase system and its differences with instalment payment system; 4. To provide the in depth knowledge of Departmental Accounts as it's the essence of any large scale business; 5. How to maintain Investment Accounts in the books of Investor as per the guidelines of ICAI; 6. To enlighten the details accounting procedure about conversion of partnership business into limited companies and how the pre-acquisition and post-acquisition profit is accounted for;

	<p>CC 3.2 Ch Indian Financial System Unit:I Financial System and Its Components Unit:II Financial Markets Unit: III Financial Institutions Unit: IV Financial Services Unit: V Investors' Protection</p>	6	<p>The course aims to provide learners an overview of Indian Financial system. After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Describe the meaning and scope of Indian Financial system and its leading players to boost up our economy; 2. Evaluate the functioning of Money Market and Capital Market; 3. How several financial institutions are playing to make Indian economy faster; 4. Explain the concept of Non-Banking Financial Companies (NBFCs) and their functions; 5. To provide the knowledge about the banking system and the role of the central bank of India to ensure positive growth for our economy; 6. What are the financial services are offered by the Indian Financial Systems to investors, lenders and other market players; 7. To provide the details knowledge of Investors' protection.
Semester-IV	<p>GE 4.1 Chg: Microeconomics II & Indian Economy (50+50) Module I Microeconomics-II Unit: I Monopoly Unit: II Imperfect Competition Unit: III Factor Price Determination Module II Indian Economy Unit:I Basic Issues in Economic Development Unit:II Basic Features of Indian Economy Unit:IIISectoral Trends and Issues Unit:IV Social Issues in Indian Economy</p>	6	<p>After completion of Microeconomics I in semester I, this course tries to offer students to get a more profound idea of microeconomics and Indian economy that they can apply these in future job market. After completion of the course students will be able to</p> <ol style="list-style-type: none"> 1. To provide students knowledge of Micro Economic concepts and inculcate an analytical approach to the subject matter. 2. To arouse the students interest by showing the relevance and use of various economic theories like imperfect competition and factor price distribution. 3. To enable students to understand students to a new approach to the study of the Indian Economy. 4. to help the students in analyzing the present status of the Indian Economy. 5. To notify students with the emerging issues in policies of Indian economy along with the past policies.
	<p>CC4.1 Chg: Entrepreneurship Development and Business Ethics Module I:Entrepreneurship Development Unit-1: Introduction Unit-2 Unit-3</p>	6	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the concept of entrepreneurship, entrepreneur and enterprise as well as their role and importance in the present versatile situation; 2. Identify the parameters to assess opportunities and constraints for new business ideas; 3. Develop a business idea by adopting systematic

<p>Unit-4 Module II:Business Ethics Unit 1: Business Ethics Unit 2: Principles of Business Ethics Unit 3: Ethics in Management Unit 4: Corporate Culture Unit 5: Ethics & Corporate Governance</p>		<p>process; 4. Design strategies for successful implementation of ideas; 5. Create a Business Plan. 6. How the sources of funds are identified and utilized for the entrepreneurship development; 7. Recent changes in government rules and regulations for start-ups and their implication in contemporary markets; 8. Design Code of Ethics for an organisation; 9. Discuss Ethical Performance of an organisation; 10. Describe and distinguish between various types of values; 11. Discuss issues related to whistle blowing and other moral issues; 12. Measure the level of participation of select companies/organisations related to Social Responsibility.</p>
<p>CC 4.1 Ch: Taxation I Unit 1 : a) Basic Concepts and Definitions under IT Act, b) Residential Status and Incidence of Tax, c) Incomes which do not form part of Total Income and d) Agricultural Income Unit 2 : Heads of Income and Provisions governing Heads of Income <i>a) Salaries</i> <i>b) Income from House property</i> Unit 3 : Heads of Income and Provisions governing Heads of Income <i>a) Profits and Gains of Business and Profession b) Capital Gains and c) Income from Other Sources</i> Unit 4 : a) Income of other Persons included in Assessee's Total Income b) Set off and Carry Forward of Losses c) Deductions from Gross Total Income and d) Rebate u/s 87A</p>	6	<p>Taxation is also very important course as it has a direct relation of all of our life. To complete the entire course of Taxation I, students will be able to understand:</p> <ol style="list-style-type: none"> 1. The relevant terminologies in Income tax as well as their definition as per the Income tax Act,1961; 2. This course imparting the knowledge of Heads of Income and Source of Income; 3. This also provide a structured knowledge for computation of Incomes under several heads of Income tax Act and the provisions of laws; 4. To get the overall knowledge to compute the taxable income of the Assessee;
<p>CC 4.2 Ch:Cost and Management Accounting –IIUnit-1: JointProduct &By product and Activity Based Costing Unit-2: Budget and Budgetary</p>	6	<p>The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making. After completing the course learners will be able to:</p>

	<p>Control Unit-3: Standard Costing Unit-4: CVP Analysis, Marginal Costing Unit-5: Short-term Decision Making</p>		<ol style="list-style-type: none"> 1. Describe the concept of management accounting; 2. Enlighten the concept of joint products and by-products and the way of apportionment of joint cost among the said products; 3. To identify the relevance of Activity based Costing system and how it is fare better than the traditional costing system; 4. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures; 5. Compute standard costs and analyze production cost preparing variance report; 6. Analyze cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique; 7. To emphasis the knowledge of short term decision making in case of most suitable sales-mix determination including with limiting factor & without limiting factor in the business, make or buy decision of the business based on the sensitive market condition also.
		24	COURSE OUTCOMES
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Semester-V YEAR-3</p>	<p>CC 5.1 Ch Auditing & Assurance UNIT – I CONCEPT, NEED AND PURPOSE OF AUDIT <i>(This unit should be studied with SA 200[REVISED] and SA 240[REVISED])</i> UNIT – II AUDIT PROCEDURES AND TECHNIQUES <i>(This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520 and SA 530)</i> UNIT – III AUDIT RISK AND INTERNAL CONTROL SYSTEM <i>(This unit should be studied with SA 610)</i> UNIT – IV VOUCHING, VERIFICATION AND VALUATION UNIT - V COMPANY AUDIT UNIT – VI AUDIT REPORT AND CERTIFICATE UNIT – VII OTHER THRUST AREAS Notes: 1) The provisions of the Companies Act, 1956 which are still in force would form part of</p>	6	<p>The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India. After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the concept of the audit and its need and importance in business; 2. Analyze and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company; 3. How the internal checking system minimize the financial risk of the business; 4. Provide in details concept of vouching, verification and valuation in business and its importance; 5. The concept of Company Audit. 6. The Knowledge of Audit Report and Certificate and the types of them and the difference between both the terms. 7. Provide the details knowledge of cost audit, tax audit, performance audit, environmental audit.

<p>the syllabus till the time their corresponding or new provisions of the Companies Act, 2013 are enforced.</p> <p>2) If new Laws or Rules are enacted in place of the existing laws and rules, the syllabus would include the corresponding provisions of such new laws and rules with immediately following Academic Year.</p> <p>3) Students are expected to develop analytical mind for answering problem based questions along with the theoretical questions.</p>		
<p>CC 5.2 Ch: Taxation II Module I: Direct Tax Unit-1: Computation of Total Income and Tax Payable Unit-2: TAX MANAGEMENT Module II Indirect Tax Unit-3: Basic Concepts of Indirect Tax and overview of GST Unit-4: Taxable event Unit-5: Input and Output Tax Computation Unit-6: Customs</p>	6	<p>After completing the entire course learners are able to</p> <ol style="list-style-type: none"> 1. Understand the calculation of taxable income as well as tax liability of any Assessee (other than corporate); 2. Able to understand the tax return filling calculation and several technical part which is related with our working life; 3. To get the proper concept of GST and its applicability part 4. To acquire the knowledge about customs duty
<p>DSE 5.1 A: Economics II and Advanced Business Mathematics Module I Macroeconomics Unit – I: Introduction Unit – II: National Income Accounting Unit – III: Determination of Equilibrium Level of National Income Unit – IV: Commodity market and Money market equilibrium Unit – V: Money, Inflation and Unemployment</p>	6	<p>To familiarize the students with the basic concept of Macro Economics and its application. 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. After the course completion the learners will be able to understand the</p> <ol style="list-style-type: none"> 1. basics of national income accounting along with the different macroeconomic indicators. 2. equilibrium determination of both commodity and money market by Keynesian Models. 3. causes of different types of inflation 4. Concept of supply of money, measures of money supply including high powered money and money multiplier. 5. concept of Inflation and various monetary and fiscal policies to control inflation <p>The course aims to introduce the concept of</p>

<p>Module II Advanced Business Mathematics Unit-1: Functions, Limit and Continuity Unit-2: Differentiation and Integration Unit -3: Applications of Derivative and Integration Unit- 4 Determinants Unit-5: Matrix</p>		<p>financial maths and develops skill to solve financial problems. It helps to get an idea on mathematical functions, application of derivation and integration, determinants and matrix. After the course completion the students will be able to</p> <ol style="list-style-type: none"> 1. Define the basic terms in the areas of business mathematics which can help them practical problem solving in economics. 2. Explain derivative and its meaning, rules of differentiation, significance of derivative as a rate measure, second order derivatives, integration as an anti-derivative process. 3. Define the in depth concept of determinants and matrix.
<p>DSE 5.2 A: Corporate Accounting Unit 1: Company –Introduction And Accounting for Shares & Debentures Unit 2: Buy back and Redemption of preference shares Unit 3: Company Final Accounts Unit 4: Redemption of Debenture Unit 5: Valuation Unit 6: Company Merger And Reconstruction</p> <p><i>Relevant Accounting Standards issued by the Institute of Chartered Accountants of India are to be followed.</i></p>	6	<p>The course aims to help the learners to acquire advanced knowledge of corporate accounting and to learn the techniques of preparing accounts and statements under various corporate houses under the Companies Act, 2013. After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the meaning of company and its share issue mechanism and the accounting part of the same under the traditional method including pro-rata allotment, share forfeiture, re-issue as per the revised Companies Act, 2013 and the concept of Book-building in share issue; 2. How the company issue debenture and its accounting part; 3. Concept of Buy back of equity shares and the relevant guidelines as per the Company Act, 2013 as well as the accounting part of Buy-back of shares and redemption of preference shares; 4. How to prepare Company Final Accounts as per the schedule III in the revised companies Act, 2013; 5. To provide the details knowledge about the accounting part of redemption of debentures; 6. How to compute the value of Goodwill and share under different methods; 7. To provide the knowledge about the concept of Amalgamation, Absorption and Reconstruction including internal reconstruction as per the relevant standard.
	24	COURSE OUTCOMES

Semester- VI	<p>SEC 6.1 Chg: Computerised Accounting and e-Filing of Tax Returns Unit-1: Computerized Accounting Package: Using Generic Software Unit 2: Designing Computerized Accounting System Unit-3: E-filing of Tax return Project Work: Assignment based for each and every topic should be prepared</p>	4	<p>This course is aimed at practical knowledge of computerized accounting and digitalized the business affairs. So this entire course makes students better equipped to handle their daily digital challenges in their personal and professional life.</p> <ol style="list-style-type: none"> 1. To enhance the knowledge of information technology and through it how proper inter and intra organizational communication can build up. 2. This course provides the knowledge on how data, information are preserved, handled and applied for business purpose; 3. To enlighten about the proper usage of internet in business; 4. After completing the application part of this course, students can get a wide knowledge of computerized accounting, e-filing and data based management which are very much required skills in Indian as well as Global job market. 5. To consider the new changes in economy, this subject also spreads the knowledge of database management system in several sectors of the business
	<p>CC 6.1 Ch: Project work (Project Report - 50 + Viva-Voce Examination - 50)</p>	6	<ol style="list-style-type: none"> 1. Install among the students the basic knowledge and spirit of entrepreneurship 2. Students will be encouraged to undertake independent research projects which can add value to society 3. To give a thorough understanding of different financial aspects in the current scenario 4. Develop oral communication skills of the students 5. Encourage students to understand the practical aspects of trade industry and commerce
	<p>DSE 6.1 A: Financial Reporting and Financial Statement Analysis Unit-1: Holding Company Unit-2: Accounting Standards Unit-3: Fund Flow Statement Unit-4: Cash Flow Statement Unit-5: Introduction to Financial Statements Analysis Unit-6: Accounting Ratios for FSA</p>	6	<p>The course aims to help the learners to analyze accounting and other information incorporated in the corporate annual reports, to analyze operating, financial, and structural performance of business firms with the help of appropriate analytical tools. After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Analyse and interpret the qualitative features of information provided in the Financial Statements of a company; 2. Analyse and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company; 3. Compute and analyse accounting ratios of a

		company; 4. Conduct fund flow and working capital analysis; 5. Conduct cash flow analysis using cash flow statement.
DSE 6.2 A: Financial management Unit-1: Introduction and Basic Concepts Unit-2: Sources of Finance and Cost of Capital Unit-3: Leverage and Capital Structure Theories Unit-4: Working Capital Management (1) Unit-5: Working Capital Management (2) Unit-6: Capital Expenditure Decisions (1) Unit-7: Capital Expenditure Decisions (2) Unit-8: Dividend Decisions	6	The course aims to familiarize the learners with the principles and practices of financial management. After completion of the course, learners will be able to: 1a. Explain the nature and scope of financial management; 1. Assess the impact of time value of money in different business decisions; 2. Analyze capital budgeting process and apply capital budgeting techniques for business decisions; 3. Discuss the various sources of finance in today's competitive industry; 4. Explain various capital structure theories and analyze factors affecting capital structure decisions; 5. Critically examine various theories of dividend, identify and analyze factors affecting dividend policy; and suggest sound dividend policy; 6. Design working capital policy based on the assessment of financial requirements.
Total Credit	144	

**Mapping of PSO CO
DEPARTMENT OF COMMERCE**

AECC2(Environmental Studies)

Semester - II

Course outcomes

Unit 1: Introduction to Environmental Studies

Course outcomes: Through this module students will understand the multidisciplinary aspects of environmental studies and be aware and recall the key ingredients of mother nature.

Unit 2 : Ecology and Ecosystem

Course outcomes: Through this module students will understand the interrelationship between the abiotic and biotic components and apply their knowledge to solve the problems of different ecosystems of the nature.

Unit 3: Natural resources

Course outcomes:Through this module students will be able to analyze and evaluate about the depleting resources and learn some solutions to conserve natural resources in a sustainable manner.

Unit 4: Biodiversity and Conservation

Course outcomes: Through this module students will analyze the differences of rare, endangered, critically endangered and extinct species. They will also learn different scientific names of many species. Students will be able to evaluate the importance of biodiversity to the human beings.

Unit 5: Environmental pollution

Course outcomes: Through this module students will evaluate different aspects of environmental pollutions and learn some measures to combat the effects of pollution in their locality or surrounding areas. They will also be aware of different pollution related diseases and their effects to human beings and that of others.

Unit 6: Environmental policies and practices

Course outcomes: Through this module students will learn about different environmental laws and policies and all the punishments for violating such laws. They could easily get the guidelines about their do's and dont's regarding such environmental policies.

Unit 7: Human communities and the environment.

Course outcomes:Through this module students will be aware of several environmental disasters and accidents. They will be able to create some action plan to promote environmental awareness in their locality and beyond.

AECC2(Environmental Studies)

Semester - II

Programme outcome :

Each year projects on several topics are done by the students including plant's identification, plastic pollution, air pollution, water pollution, soil pollution, health hazards, global environmental issues etc. The main outcomes of those projects are as follows:

- 1) To provide students a complete framework for understanding the relationship between humans and their environment.**
- 2) To provide students with informed perspectives on biological and physical processes relevant to environmental problems.**
- 3) To make the students able to understand different environmental policies and practices.**
- 4) To engage students in combating pollution related problems in local communities.**
- 5) To prepare students for careers, citizenship and environmental stewardship through experiential activities through projects.**
- 6) To equip students with the knowledge necessary to pursue higher studies and professional career related to environmental studies.**