

Department of Commerce, Pandu College, Guwahati-12

Programme Outcome for B.Com

Commerce is one of the prominent subjects of today's world. After successfully completing graduation, learners acquire knowledge and skills in the different areas related to commerce, which includes accounting, management, marketing, finance, economics, taxation and auditing. It also creates confidence among the learners, which helps them grow an attitude for working effectively and efficiently. Students having choice to pursue professional and other courses like L.LB, M.Com, MBA, CS, CMA , ICWA etc. become capable to do after graduation. The programme helps and makes the learners to play a role of businessman, entrepreneur, consultant, practice-nor, insurance agents, investment and portfolio management agent, stock & security market, mutual fund and capital market analyst etc. in modern world. The learners also get opportunities to get job or employment in banking, finance and marketing and management of private, government or corporate sector.

SEMESTER-WISE COURSE OUTCOMES:-

Semester	Category	Course code	Course Title	Course Learning outcome
1 st	HC& RC	COM-AE-1014	Business Communication	Provides students with basic understanding of the concepts of business communication and public-relation. It also develops critical understanding of different practices associated with business communication.
	HC & RC	COM-HC/RC-1026	Financial Accounting	On successful completion of this course, the student are enabled with the Knowledge in the practical applications of accounting, learn principles, concepts and conventions of Accountancy, basic concepts of preparation of Financial statements of sole Trade and Partnership Businesses, accounting system for Hire Purchase, Instalment purchase and Branch accounting.
	HC	COM-HC-1036	Business Law	The objective of the course is to impart basic knowledge of the important business legislations along with relevant case studies. These business legislations are – - The Indian Contract Act, 1872, - The Sale of Goods Act, 1930, - Partnership Laws, - The Negotiable Instruments Act 1881
	HG	COM-GE-1046A	Micro Economics	It provides the required tools that enable the formulation of various economic policies. It also provides techniques that facilitate the easy formulation of economic strategies and economic regulations. It also provides the information regarding welfare.
	HG	COM-GE-1046B	Investment in Stock Market	The course aims to provide basic knowledge to the students about the investment patterns and options available in stock market. It also gives an overview on foundation of Indian Stock Market including BSE, NSE, MCX and the online and Off line process of investment in Stocks and Mutual Funds, How to analyse market trade etc.
	RC	ENG-CC-1016	English Language I	
	RC	COM-RC-1036	Business Organization and Management	The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise. It also gives an overview on foundation of Indian business, various forms of business

				organisations, Government-Business interface, international business, details on leadership, motivation and control, and basics of functional areas of management that includes Marketing Management, Financial Management, Human Resource Management.
2 nd	HC & RC	EVN-AE-2014	Environment Studies	The objective of the course is to impart basic knowledge of environment education, its importance and various environmental related issues and also make aware of students for various environmental effects in present world and threats arising to the globe. It also aware the students about the social responsibilities for protection and reservation of natural resources and sustainable development.
	HC	COM-HC-2026	Corporate Accounting	After the successful completion of the course, the students should have a thorough knowledge on Accounting practices in the corporate sector. It enablesthem to understand the students'toaboutAmalgamation, Absorption, and Internal reconstruction, Buy Back of Shares, Valuation of Goodwill, Incentive Equity, Holding Company and subsidiary Company's AccountingSystem.
	HC	COM-HC-2036	Corporate Law	The objective of the course is to impart basic knowledge of the provisions of the Companies Act, 2013 and the Depositories Act, 1996, also to analyse relevant case studies. The paper also includes detailed discussion on various essential documents of a company and discussion on share issue, directors, types of meetings, committees of board of directors, dividends, accounts, audit, winding up, insider trading, whistle blowing, etc.
	HC	COM-GE-2046A	Macro Economics	Macro economics helps to evaluate the resources and capabilities of an economy, churn out ways the national income, boost productivity and create job opportunities to upscale an economy in terms of monetary development. It gives the knowledge in studying inflation and deflation. The goals of macro economics are to maximize the standard of living and achieve stale economic growth.
		COM-GE-2046B	Insurance & Risk Management	The objective of the course is to develop understanding among the students to identify, analysing and managing various types of Risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business along with benefit from the course to engaged in any Insurance Company as an agent, because they have generate knowledge of insurance process and any activities of business related matters.
	RC	COM-RC-2026	Business Law	The objective of the course is to impart basic knowledge of the important business legislations along with relevant case studies. These business legislations are – - The Indian Contract Act, 1872, - The Sale of Goods Act, 1930, - Partnership Laws, - The Negotiable Instruments Act 1881
	RC	COM-RC-2036	Business Mathematics & Statistics	The objective of this course is to familiarise students with the application of mathematics and statistical techniques in business decision-making. It also helps students crack competitive examinations like CAT, SBI PO, RRB, etc.
	RC	ENG-CC-2016	English Language II	
	HC	COM-HC-3016	Computer Application in Business	The students gainthepracticalknowledge, implementationand operationof businesswithcomputerapplications, how to workwithsimpleformulaforcomputationofStatementof Accounts, achievehands-onexperiencewith applicationsoftwareto enhance business activities
HC& RC	COM-HC-3026	Income Tax Law & Practice	Thissubjectinculcatesthebasic conceptsofIncomeTax.Inorder tofamiliarizethedifferentknow-	

3 rd	RC	COM-RC-3026		howandheadsofincomewithits components. It helpstobuildanideaaboutincomefromSalaries, House propertyIncome, incomefrombusinessor profession and generate idea aboutcapital gainamongstudents and after the successful completion, the studentsget knowledgeabout E filling of Income Tax returns by assesses.
	HC	COM-HC-3036	Management Principles & Applications	The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices. It also includes very detailed discussion on different functions of management formed as different chapters.
	HC	COM-GE-3046A	Business Statistics	This course teaches the students use of the basic statistical tools for managerial decision-making. It includes some very important topics of statistics like Statistical Data and Descriptive Statistics, Probability, etc.
	HC& RC	COM-SEC-3054B COM-SEC-3044B	New Venture Planning	This SEC paper aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course, students should be able to develop an understanding of the process of identifying various sources of new business ideas of products. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.
	RC	COM-RC-3016	Company Law	The objective of the course is to impart basic knowledge of the provisions of the Companies Act, 2013 and the Depositories Act, 1996, also to analyse relevant case studies. The paper also includes detailed discussion on various essential documents of a company and discussion on share issue, directors, types of meetings, committees of board of directors, dividends, accounts, audit, winding up, insider trading, whistle blowing, etc.
	RC	COM-CC-3036	Hindi/MIL/Alt English	

Semester	Category	Course code	Course Title	Course learning outcome
4 th	HC&RC	COM-HC-4016 COM-RC-4036	Cost Accounting	Thestudentsareabletobasicunderstand thecostingprinciples.Theylearntopracticeethicalvaluesinbusiness environment. Theycanmakewise decisionsinbusinessactivities. Theyenabletoproveproficiencywiththe abilitytoengageincompetitiveexamsandothercareers. Theyareabletoreducetheexpenditureandmaximizetheprofitsofthebusiness Organizations.
	HC	COM-HC-4026	Business Mathematics	This course introduces students with basic financial mathematical tools, with an emphasis on application to business and economic situations. It includes Matrices, Determinants, Calculus, Linear Programming Problems, etc. This paper also helps students to clear various competitive examinations.
	HC	COM-HC-4036	Human Resource Management	The objective of this course is to acquaint students with the techniques and principles to manage human resource in an organisation.
	HC	COM-GE-4046A	Indian Economics	Indian economy contains a wide range of topics starting from the economic condition of British India, Five year planning after independence, economic policy , globalization policy, national income, poverty, food security, employment, infrastructure, rural development budget etc. It will help to understand the economic status of a nation.

		COM-GE-4046B	Micro Finance	The course aims to make the students understand the basic concepts of micro finance and its importance. The students have knowledge the institutional structure, manage of micro finance institutions. The students get knowledge of finance and fund generating system, knowledge of self-help and self empowering .	
	HC	COM-SEC-HC-4054A	E - Commerce	This SEC paper aims at enabling the students to become familiar with the mechanism for conducting business transactions through electronic means. Technology used in e-commerce, security and encryption, IT Act, 2000 and cyber crimes, E-payment system, online business transactions and website designing, etc. are included in this paper	
	RC	COM-SEC-RC-4044A			
	RC	COM-CC-4016	Soft Skills for Business		
	RC	COM-RC-4026	Corporate Accounting	Afterthesuccessfulcompletion oftheCoursetheStudentsshould have a thoroughknowledge on Accounting practise prevailing in the Corporate Sector. It enables them to understand the students toabout Amalgamation,Absorption, and Internal reconstruction, Buy Back of Shares, Valuation of Goodwill, Incentive Equity, Holding Company and subsidiary Company's Accounting System.	
5 th	HC	COM-HC-5016	Principles of Marketing	The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing. It includes topics like marketing mix, marketing environment, consumer behaviour, market segmentation, details of 7 elements of marketing mix as different chapters, recent developments in marketing, etc.	
	HC	COM-HC-5026	Fundamentals of Financial Management	After successfulcompletionofthe Course students shouldbeunderstandboththetheoreticaland practical role offinancial management inbusiness concerns. Analyzethefinancialstatementsof individualcorporationsbothinterms oftheirperformanceandcapital requirements withgreaterapprehension and understandingoftheimportanceofriskwithinthecontextoffinancial decisionmaking	
	RC	COM-DSE-RC-5026A			
	HC	COM-DSC-HC-5036D	Banking	Banking is auxiliary to trade and business. Without banking institution, cannot run national and international trade or business. Therefore the students must have knowledge of banking , that means banking institutions. At present, any business transaction or any other relating activities dealing thorough banking institutions. So banking institutions are more useful and important part of the world.	
	HC	COM-DSE-HC-5036F	Indian Financial System	The subject matter of this paper is quite relevant to understand the Indian financial system. After completion of the paper of this course, the students will be able to get outline of the financial structure and functions of the Indian economic system. As the development of Indian financial system evaluate the functions of different financial institutions, means of regulating money market of capital market –its functions, organization and instruments.	
	RC	COM-DSC-RC-5016D			
		RC	COM-SEC-RC-5024A	Entrepreneurship	The purpose of the paper is to orient the learner towards entrepreneurship as a career option and creative thinking and behaviour. Entrepreneurship in Micro, Small and Medium Enterprises (MSME) sector, sources of business ideas and tests of feasibility, and mobilising resources – these topics are also included in this paper.
		RC	COM-GE-RC-5036A	Business Economics	The objectives of this course is to impart knowledge of economics as a subject and its importance while business decisions are made scientifically on the basis of all available information. It will become helpful to integrate the concept of price and output decisions of firms under various market structures for sound economy.

6 th	HC	COM-HC-6016	Auditing and Corporate Governance	The students able to know the concepts of auditing, types and methods of auditing. They acquired knowledge about vouching of cash & credit transaction, verification of assets & liabilities. From this subject, the students learned about preparation of different Audit Reports, auditors' Responsibility, rights and duties. The Students gain the knowledge about Corporate Social Responsibility, Ethics, Moral etc.
	HC	COM-HC-6026	Indirect Tax Law	After the completion of the course, the students will be able to know the tax system in India particularly VAT and GST, the process of valuation, payment and filing of returns in GST, Types of GST (including CGST, SGST, and IGST) and GST Council etc. with practical knowledge of e-filing of returns. A student may become GST practitioner or consultant by acquiring knowledge through the course.
	HC	COM-DSC-HC-6036D	International Business	The course is to familiarize the students with the concepts, importance and dynamic of international business and India's involvement with global business. The course also seeks to provide theoretical foundation of international business to the extent these are relevant to the global business operation and development.
	RC	COM-DSE-RC-6026A		
	HC	COM-DSE-HC-6036E	Industrial Relation and Labour Laws	From studying this paper, the students shall be able to learn the concepts of industrial relations. This course includes study on trade unions, collective bargaining, Workers' Participation in Management (WPM), discipline and grievance Redressal, The Industrial Disputes Act, 1947 and The Factories Act, 1948
	RC	COM-DSE-RC-6026A		
	RC	COM-GE-RC-6046A	Indian Economics	Indian economy contains a wide range of topics starting from the economic condition of British India, Five year planning after independence, economic policy, globalization policy, national income, poverty, food security, employment, infrastructure, rural development budget etc. It will help to understand the economic status of a nation.
	RC	COM-SEC-RC-6034B	Personal Selling and Salesmanship	The primary objective of the course is to develop the knowledge of the students on personal selling, salesmanship, Sales Management, buying motives, selling process, sales reports, etc. On seriously studying this paper, the students shall be able to understand selling as a career and what it takes to be a successful salesman. The course is also designed to cultivate the development of the students' critical and creative thinking skills.
RC	COM-DSC-RC-6016A	Advertising	The objective of this course is to familiarize the students with the basic concepts, types, tools and techniques of advertising. The course also includes media decisions, development of message, measuring advertising effectiveness, advertising agencies and social, ethical and legal aspects of advertising in India.	