

GAUHATI COMMERCE COLLEGE

COURSE OUTCOME

B.COM (CBCS)

Subject Code	Subject	Course Outcome
Semester I		
BCM-AE-1014	Business Communication (English/Hindi/MIL)	<ul style="list-style-type: none"> • The objective lies in preparing the students for better communicative skills through vocabulary building and written correspondences. • Secondly to equip the students with enhanced communicative mediums through new technologies. • To boost the confidence among students through practical lessons on Presentation, Group Discussion, Personal Interview etc.
	Business Communication (Assamese)	<ul style="list-style-type: none"> • From this book the students are expected to learn about the modern technology such as Power Point, Emails, Correspondence through letters, internet and also how to publish their own writings in public newspapers. The students are facilitated the same through the book prescribed for them.
	Business Communication (MIL)	<ul style="list-style-type: none"> • To equip students with the effective faculties of reading, writing, comprehension and communication. • Secondly to equip the students with enhanced communicative mediums through new technologies
COM-HC-1026	Financial Accounting	<ul style="list-style-type: none"> • Acquire conceptual knowledge of financial accounting • Learn about accounting information, accounting principles and the use of accounting standard • Understand the theory of measurement of Business Income • Learn Computerised accounting system with practical application of Tally-ERP 9 • Learn the procedure of preparation of Final Accounts • Learn the concept of Hire-Purchase, Installment Payment System and Branch Account

COM-HC-1036	Business Law		<ul style="list-style-type: none"> • Impart basic knowledge of the important business legislation along with relevant case law.
COM-GE-1046(A)	Micro Economics		<ul style="list-style-type: none"> • CO1: To understand the consumer buying behaviour and their process of decision making to create demand • CO2: To understand the supply side of the market and producers' equilibrium through cost and revenue.
COM-GE-1046(B)	Investing in Stock Markets		<ul style="list-style-type: none"> • Provide basic skills to operate in stock markets and the ways of investing in it. • Enable the student to take up investment in stock markets independently.
Semester II			
ENV-AE-2014	Environmental Studies		<ul style="list-style-type: none"> • To provide the knowledge of environment education, its importance and various environmental related issues. • To make aware of students for various environmental effects and social responsibilities for protection and reservation of natural resources.
COM-HC-2026	Corporate Accounting		<ul style="list-style-type: none"> • Acquire conceptual knowledge of Corporate Accounting and learn about the process of preparation of Final accounts of Joint Stock Company (as per Companies Act, 2013) • Learn about the concept and methods of valuation of Goodwill and Shares • Learn about the concepts and accounting treatment of Right Shares, Bonus Shares and Buy Back of Shares • Learn the basic concepts of Holding Company as per Companies Act and Accounting Standards and preparation of Consolidated Balance Sheet.
COM-HC-2036	Corporate Laws		<ul style="list-style-type: none"> • Impart basic knowledge of the provisions of the Companies Act 2013 • Impart basic knowledge of the provisions of the Depositories Act, 1996. • Impart knowledge on practical aspects through case studies involving issues in corporate laws.
COM-GE-2046(A)	Macro Economics		<ul style="list-style-type: none"> • CO1: To provide basic knowledge of macroeconomic variables. • CO2: To understand the working of the variables in determining equilibrium of the economy.

			<ul style="list-style-type: none"> • CO3: To understand the policy framework of the economy in the light of open economy.
COM-GE-2046(B)	Insurance & Risk Management		<ul style="list-style-type: none"> • Develop an understanding among students about identifying analyzing and managing various types of risk. • Understand principles of insurance and its usefulness in business. • Impart knowledge on regulatory framework.
Semester III			
COM-HC-3016	Computer Applications in Business		<ul style="list-style-type: none"> • To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations • To enable the students familiar with the practical applications for preparing business information.
COM-HC-3026	Income-tax Law and Practice		<ul style="list-style-type: none"> • Acquire basic knowledge and equip themselves with application of principles of Income Tax Act 1961 and the relevant rules • Learn to compute taxable income under different heads of income • Learn the computation of income tax liability and deduction available • Learn to file Income Tax Return electronically
COM-HC-3036	Management Principles and Applications		<ul style="list-style-type: none"> • Gain knowledge of the principles and practices of management techniques. • Understand the various managerial functions in detail. • Apply principles of management in real business environment.
COM-GE-3046 (A)	Business Statistics/		<ul style="list-style-type: none"> • To provide knowledge to students about the basic statistical tools that are used in business and commerce and thus provide them with an expertise in managerial decision making so as to effectively handle statistical data vis-a-vis the application of these tools.
COM-GE-3046 (B)	Operation Research in Business		<ul style="list-style-type: none"> • To Provide knowledge to the learners in the field of decision making, Queuing Theory, replacement techniques and reliability so as to equip them for business forecasting and decision making

COM-SEC-HC-3054 (A)	Entrepreneurship/		<ul style="list-style-type: none"> • Comprehend the role of entrepreneurship in social-economic development at local, state, national and global level. • Evaluate the necessary techniques and formalities involved in building start ups. • Develop an entrepreneurial mindset and zeal to pursue entrepreneurship as a profession and reap the benefits of self employment
COM-SEC-HC-3054 (B)	New Venture Planning		<ul style="list-style-type: none"> • Understand the process of identifying new business opportunities, researching and developing a business concept and analyzing the resources and strategies necessary to implement • Learn about startups and how new ventures can be fruitfully operated.
Semester IV			
COM-HC-4016	Cost Accounting		<ul style="list-style-type: none"> • To acquaint with the basic concepts used in cost accounting • Learn about various elements of cost like Materials, Labour and Overheads • Learn the concept and calculation of cost in special situation like Job Costing, Contract Costing and Process Costing • Acquire knowledge of Integral and Non-Integral System
COM-HC-4026	Business Mathematics		<ul style="list-style-type: none"> • To provide the learners with the basic knowledge of mathematical tools so as to familiarise them with the application of these tools in business and economic situations.
COM-HC-4036	Human Resource Management		<ul style="list-style-type: none"> • Gain knowledge of the processes to apply Human Resource Management Principles and techniques in dealing with human capital in organizations • Understand emerging challenges of HRM, methods of acquiring human resource, training them and measuring their performances • Learn issues related to Voluntary Retirement Scheme (VRS), downsizing, fringe benefits, HRIS, HRA, social security, employee welfare and ethics in HRM.
COM-GE-4046 (A)	Indian Economy		<ul style="list-style-type: none"> • CO1: To give a clear picture of the major problems of Indian economy and their solutions. • CO2: To understand the history of growth

			<p>and development of the economy.</p> <ul style="list-style-type: none"> • CO3: To understand reforms introduced. • CO4: To inculcate spirit of entrepreneurship
COM-GE-4046 (B)	Micro Finance		<ul style="list-style-type: none"> • Make the students understand the basic concepts of micro-finance and its importance. • Develop understanding about the institutional structure of microfinance in India • Develop understanding about the management of micro-finance institutions • Impart knowledge about microfinance in Indian context.
COM-SEC-HC-4054 (A)	E-Commerce		<ul style="list-style-type: none"> • To provide knowledge about various e-commerce tools, techniques, security issues for conducting business transactions through electronic means. • To Provide practical skills for online transaction, e-payment and web designing methods etc.
COM-SEC-HC-4054 (B)	E-Filing of Returns		<ul style="list-style-type: none"> • Acquire concepts and practical knowledge about E-filing of Returns • Learn how to register on Income Tax E/filing Website and file various Income Tax returns • Learn about the concept of TDS and E-filing of TDS returns • Acquire the knowledge about the relevant notification regarding E-filing of GST returns and the process of filling the same.
Semester V			
COM-HC-5016	Principles of Marketing		<ul style="list-style-type: none"> • Gain basic knowledge of concepts, principles, tools and techniques of marketing • Understand about marketing mix components, consumer behavior, market segmentation, consumerism and • Apply the learnt concepts in the context of recent developments in marketing.
COM-HC-5026	Fundamentals of Financial Management		<ul style="list-style-type: none"> • Familiarize the students with the principles and practices of financial management.
COM-DSE-HC-5036 (A)	Management Accounting		<ul style="list-style-type: none"> • Acquire conceptual knowledge of various tools and techniques of Management

			<p>Accounting</p> <ul style="list-style-type: none"> • Development of Managerial decision making skill • Learn the preparations of various budgets required in a business organisation • Acquire the knowledge of Standard Costing and variance analysis
COM-DSE- HC-5036 (B)	Advanced Financial Accounting		<ul style="list-style-type: none"> • Advanced knowledge on Financial Accounting applicable in Business of special nature and on Government Accounting • Learn the accounting treatment for preparation of Royalty Accounts • Acquire the knowledge of Insurance claim and Departmental accounts • Learn the accounting treatment of Amalgamation and dissolution of Partnership firm
COM-DSE- HC-5036 (C)	Advertising		<ul style="list-style-type: none"> • Acquire knowledge of the basic concepts of advertising as a promotional tool and medium of communication. • Understand major media types, developing advertising appeals and measuring advertising effectiveness in view of social, ethical and legal aspects of advertising in India.
COM-DSE- HC-5036 (D)	Banking		<ul style="list-style-type: none"> • Provide knowledge of Banking principles, procedures and techniques in accordance with current legal requirements and professional standards.
COM-DSE- HC-5036 (E)	Computerised Accounting System		<ul style="list-style-type: none"> • Provide skills for designing Computer based accounting system
COM-DSE- HC-5036 (F)	Indian Financial System		<ul style="list-style-type: none"> • Provide students the basic knowledge of Indian Financial System and its components, institutions and their functions.
Semester VI			
COM-HC-6016	Auditing and Corporate Governance		<ul style="list-style-type: none"> • Acquire knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards • Acquire knowledge of conducting audit of Limited Company • Learn about Cost audit , Tax audit and Management audit • Get an overview of the principles of Corporate Governance and Corporate

			Social Responsibility
COM-HC-6026	Indirect Tax Laws		<ul style="list-style-type: none"> • Acquire the basic knowledge of Indirect Tax Laws • Learn various provisions of Central Excise and Custom Laws • Acquire knowledge about the structure of GST in India • Learn the procedure of registration, levy and collection of Tax under GST.
COM-DSE- HC-6036 (A)	Fundamentals of Investment		<ul style="list-style-type: none"> • Familiarize the students with different investment alternatives. • Introduce students to the framework of investment analysis and valuation • Highlight the role of investor protection.
COM-DSE- HC-6036 (B)	Consumer Affairs and Customer Care		<ul style="list-style-type: none"> • Know their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. • Understand the procedure of redressal of consumer complaints and the role of different agencies in establishing product and service standards • Comprehend the business firm's interface with consumers and the consumer related regulatory and business environment.
COM-DSE- HC-6036 (C)	Advanced Corporate Accounting		<ul style="list-style-type: none"> • Acquire conceptual knowledge of accounting standards • Learn about Corporate Annual Reports – its contents and Provisions • Learn about the preparation of Liquidators Final Statement of Accounts • Learn about the preparation of accounts of Banking and Insurance Companies
COM-DSE- HC-6036 (D)	International Business		<ul style="list-style-type: none"> • Familiarize the students with the concepts, importance and dynamics of international business • Highlight India's involvement with global business. • Theoretical foundations of international business to the extent these are relevant to the global business operations and developments.
COM-DSE- HC-6036 (E)	Industrial Relations and Labour Laws		<ul style="list-style-type: none"> • Learn the concept of employer-employee relations discipline, collective bargaining, workers participation in management, arbitration, adjudication and negotiations to manage industrial disputes and

			<p>conflicts.</p> <ul style="list-style-type: none"> • Evaluate the different labour laws related to trade unions, industrial disputes, provisions relating to health, safety, welfare measure and working hours in factories.
COM-DSE- HC-6036 (F)	Business Research Methods and Project Work		<ul style="list-style-type: none"> • Learn Research Methodology • Demonstrate innovative thinking/ideas for future applications • Orient the students for research work • Acquire practical experience of Field Survey