

GAUHATI COMMERCE COLLEGE

COURSE OUTCOME B.COM (NON-CBCS)

Subject Code		Course Outcome
Semester I		
101 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.
101 Fundamentals of Insurance		<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
102 Financial Accounting – I		<ul style="list-style-type: none"> • Acquire knowledge of various accounting principles and accounting standards. • Learn the preparation of financial statements. • Learn the accounting for Hire Purchase System and Royalty business.
103 Business Organization & Entrepreneurship Development		<ul style="list-style-type: none"> • Understand business concepts and systems • Describe the concepts of mergers and acquisitions, production, productivity and rationalization • Learn the significance of local business organizations, small businesses and MNCs for economic development
104 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.
105 Cost Accounting (Accy)		<ul style="list-style-type: none"> • Learn the elements of cost and ascertainment of cost. • Acquire knowledge on various tools and techniques of Cost Accounting. • Learn preparation of Process Accounts and Contract Accounts.

105 Human Resource Management (Mgt)		<ul style="list-style-type: none"> • 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. • Identify issues related to Voluntary Retirement Scheme (VRS), downsizing, fringe benefits, HRIS, HRA, social security, employee welfare and ethics in HRM.
105 Rural & Micro Finance (Fin.) Compulsory for Major)		<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.
Semester II		
201 Communicative & Functional English -I		<ul style="list-style-type: none"> • The purpose is to help the students understand the use of English in both everyday situation and business situation • Also to enable the students for writing all types of business correspondence including enhancement of their vocabulary and linguistic skill as required for business purposes.
Functional MIL – I (Assamese)		<ul style="list-style-type: none"> • The purpose here is to familiarise the students with the cultural, political, economical, educational, geographical backgrounds of the country so that they get better equipped in terms of their business perspective. Assistance in inculcating confidence among students through communicative skills remains a prime objective of this particular course.
Functional MIL – I (Hindi)		<ul style="list-style-type: none"> • To enhance the reading and comprehensive faculty of the students through essays and other writings.

		<ul style="list-style-type: none"> • To help the students understand the basic ideas behind business communication through written correspondences. • Also to enable the students for writing business-related essays including enhancement of their vocabulary and linguistic skill as required for business purposes.
Functional MIL – I (Bengali)		<ul style="list-style-type: none"> • To enhance the reading and comprehensive faculty of the students through essays and other writings. • To help the students understand the basic ideas behind business communication through written correspondences. • Also to enable the students for writing business-related essays including enhancement of their vocabulary and linguistic skill as required for business purposes.
202 Financial Accounting – II		<ul style="list-style-type: none"> • Learn the role of GAAP and practical application of Accounting Standards. • Acquire the knowledge on the accounting of Branch business and Departmental business. • Learn the accounting treatment in case of dissolution of a partnership firm.
203 Principles of Management		<ul style="list-style-type: none"> • Gain basic knowledge of concepts, principles, tools and techniques of management. • Understand planning ,decision making, organization, departmentation and delegation, along with concepts of directing and communication • Comprehend the recent developments in management.
204 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.
205 Management Accounting (Accy)		<ul style="list-style-type: none"> • Gain conceptual knowledge of various tools and techniques of Management Accounting.

		<ul style="list-style-type: none"> • Development of managerial decision-making skills. • Learn the preparation of various budgets required in a business organisation. • Acquire knowledge of Standard Costing and Variance Analysis.
205 Human Resource Planning & Development (Mgt.)		<ul style="list-style-type: none"> • Understand the growing significance of human resource planning and the need for adopting developmental measures for HR. • Gain knowledge of recruitment, selection, placement, training and development of HR. • Acquire skills of HR planning, training and development, career management issues along with appraisal of performance and accounting for HR.
205 Micro Credit Institutions (Fin.)		<ul style="list-style-type: none"> • To impart knowledge about the organization structure of MCIs • To make the students understand about the role of MCIs in catering to the financial requirement of rural sectors. • To make the students understand the regulatory framework of MCIs.
Semester III		
301 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.
302 Communicative & Functional English- II		<ul style="list-style-type: none"> • The purpose is to help the students understand the use of English in both everyday situation and business situation • Also to enable the students for writing all types of business correspondence including enhancement of their vocabulary and linguistic skill as required for business purposes.
Functional MIL – II (Assamese)		<ul style="list-style-type: none"> • Articles on the brilliant minds of India are available in this book and these articles render the students the knowledge about the political, economical, cultural, geographical

		and educational dimensions related to business. Besides, the course attempts to acquaint the students with the cultural heritage of the country, thereby expanding their skill of comparative analysis.
Functional MIL – II (Hindi)		<ul style="list-style-type: none"> • To enhance the reading and comprehensive faculty of the students through essays and other writings. • To help the students understand the basic ideas behind business communication through written correspondences. • Also to enable the students for writing business-related essays including enhancement of their vocabulary and linguistic skill as required for business purposes
Functional MIL – II (Bengali)		<ul style="list-style-type: none"> • To enhance the reading and comprehensive faculty of the students through essays and other writings. • To help the students understand the basic ideas behind business communication through written correspondences. • Also to enable the students for writing business-related essays including enhancement of their vocabulary and linguistic skill as required for business purposes.
303 Corporate Accounting		<ul style="list-style-type: none"> • Learn preparation of final accounts of a joint stock company. • Acquire the knowledge of Rights Issue and Bonus Share and their accounting treatment. • Learn the relevant provisions of Companies Act on amalgamation of companies and the accounting treatment thereof.
304 Direct Taxes		<ul style="list-style-type: none"> • Knowledge of basic concepts of Income Tax Act 1961. • Learn computation of income under different heads as per Income Tax Act 1961. • Knowledge of assessment procedure and filing of income tax returns.
305 Corporate Law		<ul style="list-style-type: none"> • Impart basic knowledge of the provisions of the Companies Act 2013.

		<ul style="list-style-type: none"> • Impart basic knowledge of the provisions of the Depositories Act, 1996. • Impart knowledge on practical aspects through case studies involving issues in corporate laws.
306 Advanced Corporate Accounting (Accy)		<ul style="list-style-type: none"> • Learn valuation of shares of a company. • Acquire the knowledge of Internal Reconstruction of a company. • Learn the preparation of Liquidators' Final Statement of Account. • Knowledge of accounting of Holding company and Subsidiary company.
306 Industrial Relations & Labour Laws (Mgt)		<ul style="list-style-type: none"> • Acquaint concepts of employer-employee relations, discipline, collective bargaining, workers participation in management, arbitration, adjudication and negotiations to manage industrial disputes and conflicts. • Identify different labour laws related to trade unions, industrial disputes, provisions relating to health, safety, welfare measure and working hours in factories • Analyse the quality of relationships between workers , management and government for improving and maintaining harmony at work
306 Financial Institutions & Markets (Fin)		<ul style="list-style-type: none"> • To make the students understand the basic knowledge of Financial Institutions and Markets and its components and their functions.
Semester IV		
401 Business Economics		<ul style="list-style-type: none"> • To have an understanding of the principles and theories of Economics. • To comprehend the application of economic theories to various problems of business decision making. • To understand and analyse the policies for improvement of decision making and forward planning
402 Auditing & Assurance		<ul style="list-style-type: none"> • Acquire knowledge of auditing principles,

		<p>procedures and techniques in accordance with current legal requirements and standards</p> <ul style="list-style-type: none"> • Acquire the knowledge of conducting audit of limited companies. • Learn about Cost Audit, Tax Audit and Management Audit • Learn about Audit Sampling and preparation of Audit Report.
403 Indirect Taxes		<ul style="list-style-type: none"> • Knowledge of history of indirect taxation and various indirect tax laws in India. • Learn the system of VAT and computation of tax under VAT system. • Knowledge of taxable items and exempted items under various indirect tax laws in India
404 Financial Services		<ul style="list-style-type: none"> • To impart the basic knowledge of financial services and its components.
405 Advanced Financial Accounting (Accy)		<ul style="list-style-type: none"> • Learn the preparation of financial statements of banking companies and insurance companies. • Knowledge of various factors to be considered while calculating the amount of insurance claims. • Acquaint the students with the concept and principles of Government Accounting.
405 Cost & Management Accounting (Mgt)		<ul style="list-style-type: none"> • Understand the tools and techniques of cost accounting and management accounting. • Learn accounting practices needed for better managerial supervision and strategic decision making. • Analyze and interpret financial information through different costing methods and control techniques are introduced to the students.
405 International Banking (Fin)		<ul style="list-style-type: none"> • Familiarize the students with the concepts, importance and dynamics of international banking. • Provide knowledge of global Banking principles, procedures and techniques in accordance with current legal requirements and professional standards.

Semester V

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501 Business Environment		<ul style="list-style-type: none"> • To provide a clear picture about the macro economic scenario of the Indian economy. • To understand opportunities of potential market and threats to the business in India as well as in global economy. • To analyse the role of the govt. in business policy making. • To inculcate spirit of entrepreneurship
502 Marketing Management		<ul style="list-style-type: none"> • Gain basic knowledge of concepts, principles, tools and techniques of marketing. • Understand the differences in the concepts of selling and marketing. • Learn and apply the marketing mix components, consumer behaviour, market segmentation, consumerism concepts in the context of recent developments in marketing.
503 Financial Management		<ul style="list-style-type: none"> • Familiarize the students with the principles and practices of financial management.
504 Regulatory Framework of Business – I		<ul style="list-style-type: none"> • Impart basic knowledge of the important business legislation along with relevant case law.
505 Financial Statement Analysis (Accy)		<ul style="list-style-type: none"> • Knowledge of statutory requirements for preparation of financial statements. • Learn the techniques of financial statement analysis. • Learn to prepare Fund Flow Statement. • Preparation of Cash Flow Statement and acquire the knowledge of Accounting Standard 3
505 Customer Relations & Retail Trade Management (Mgt)		<ul style="list-style-type: none"> • Comprehend customer relationship management and retailing as the two core areas of modern marketing phenomenon. • Learn the dynamic aspects of Customer Relations Management and Retail Trade Management. • Focus on the ample job and business opportunities that lie in this ever changing

		lifestyle patterns and growing retail sector.
505 International Trade (Fin)		<ul style="list-style-type: none"> • To make the students understand the concepts, importance and dynamics of international trade. • Highlight India's involvement with global trade.
Semester VI		
601 Information Technology in Business		<ul style="list-style-type: none"> • To enable the students with the knowledge of ICT and Computer Fundamentals required for business application. • To provide the skills of computer application for preparing Business information.
602 Marketing of Service		<ul style="list-style-type: none"> • Learn the strategic dimensions of marketing services • Comprehend the basic concepts of services marketing in addition to highlighting the different relevant services • Explain the service system working behind different important services.
603 Modern Banking Practices		<ul style="list-style-type: none"> • Provide knowledge of Banking principles, procedures and techniques in accordance with current legal requirements and professional standards.
604 Regulatory Framework of Business – II		<ul style="list-style-type: none"> • Impart basic knowledge of the important business legislation along with relevant case law.
605 Project Report		<ul style="list-style-type: none"> • Learn research methodology. • Demonstrate innovative thinking/ideas for future application. • Orient the students for research work. • Practical experience of field survey.