

**CHAKDAHA COLLEGE
DEPARTMENT OF COMMERCE
CHAKDAHA, NADIA**

UG CBCS Syllabus Courses outcomes of B.Com (Honours & Programme) under University of Kalyani

COURSE CODE	COURSE NAME	Course Outcomes: After successfully completion of these subject wise courses students will be enable:
SEMESTER - I		
UG B.COM- H CC-T-01	FINANCIAL ACCOUNTING-I	<ul style="list-style-type: none"> ❖ To aware students about the principles and concepts of Accounting. ❖ To enable students how to calculate profits under single entry system. ❖ To analyze and rectify errors using suspense account. ❖ To enable students to understand about partnership accounts and related aspects of accounting. ❖ To help students how to calculate profit and losses and how to prepare Balance Sheet of profit and non-profit seeking organization. ❖ To prepare Consignment, Joint Venture and Sales on Approval Accounts which falls under Accounting for Special Transactions?
UG B.COM- H CC-T-02	PRINCIPLES OF MANAGEMENT	<ul style="list-style-type: none"> ❖ To provide knowledge about basic management concepts. ❖ To familiarize students about different Theories and Principles of Management. ❖ To help students to understand different Practices of Management like planning, organizing, motivation, control, co-ordination etc.
UG BCOM-H GE-T-01	MICRO ECONOMICS	<ul style="list-style-type: none"> ❖ The objectives of the paper are to develop an understanding of different concepts of microeconomics. Some of these concepts are: the economic problem, scarcity and choice, the role of assumptions, gains from trade, demand and supply, elasticity and its application, control on prices, consumer surplus, producer surplus, budget constraint and equilibrium of consumer, market structure and its equilibrium level of output and price. ❖ The students learn basic concepts of microeconomics which help them to understand every other paper in economics. So, the paper serves as a foundation. ❖ Students understand how the concepts of microeconomics help them take economics decisions in real life. ❖ The paper helps students in understanding different market structures that exit in an economy. Also after studying the paper they are able to understand how production and consumption decisions are taken.

SEMESTER- II

UG B.COM-H CC-T-03	MARKETING MANAGEMENT	<ul style="list-style-type: none">❖ To provide basic knowledge of different marketing concepts.❖ To inculcate knowledge about consumer behavior, market segmentation and how to penetrate a product according to the demand of the market.❖ To familiar students about the latest trend of marketing in international arena.
UG B.COM-H CC-T-04	BUSINESS LAW	<ul style="list-style-type: none">❖ To impart knowledge of basic legal provisions governing the businesses in India.❖ To inculcate basic terms and concepts of Business Laws.❖ To familiar with the different case laws so as to compete with their competitors.
UG B.COM-H GE-T-02	BUSINESS MATHEMATICS AND STATISTICS	<ul style="list-style-type: none">❖ To understand the concepts of compound interest and annuities and solve the problem of bank loans and EMI.❖ To illustrate the basic concepts of statistics, sampling, data collection and tabulation etc.❖ To understand the concept of index number and time series and solve these related problems.❖ To understand the concept of measure of central tendency and calculate the mean, median, mode, quartiles, deciles and percentiles of the set of data.❖ To understand the concept of measure of dispersion and calculate Range, Quartile deviation, Mean deviation, Standard deviation etc.❖ To understand the concept of Moments, Measure of Skewness, Kurtosis and solve various problems.❖ To use regression analysis to enumerate the relationship between two variables and use to frequency distribution to make decision.❖ To know the concept of limit and continuity. Understand the theorem and formula of limit and definition of continuity and solve related problems.❖ To learn the application of logarithms. Use a compound interest formula and an exponential growth function with different bases.❖ To develop the skill and ability to solve problems in correlation and regression analysis.

SEMESTER- III

UG B.COM-H CC-T=05	FINANCIAL ACCOUNTING-II	<ul style="list-style-type: none">❖ To help students to imbibe specialized knowledge of different kinds of business transactions.❖ To provide advanced knowledge of partnership accounting and branch accounting.❖ To enable students to know basic concepts of company accounts like
-----------------------------------	------------------------------------	---

		shares and debentures, investments and insurance etc
UG B.COM-H CC-T-06	INCOME TAX LAW	<ul style="list-style-type: none"> ❖ To understand different basic concepts of tax. ❖ To understand the taxability of different persons. ❖ To understand the basic concepts of five different heads of income. ❖ To provide an insight into practical aspects for assessment of tax liability for different assesses. ❖ To acquire knowledge about direct tax laws in relation to the relevant previous year.
UG B.COM-H CC-T-07	HUMAN RESOURCE MANAGEMENT	<ul style="list-style-type: none"> ❖ To provide fundamental knowledge about human resource, its scope and functions. ❖ To penetrate knowledge of managing human resource of an organization. ❖ To provide knowledge of how to procure and nurture of human resource of an organization
UG B.COM-H GE-T-03	MACRO ECONOMICS	<ul style="list-style-type: none"> ❖ Explains national income, calculation methods of national income and concepts related to national income ❖ Related factors determine national income such as consumption, saving and investment. ❖ Interprets macroeconomics issues such as money, foreign exchange, inflation, unemployment, economic growth and foreign trade ❖ Explains the types of exchange rate and process of exchange rate. ❖ Categorizes of unemployment by types
UG B.COM-H SEC-T-P-01A	E-COMMERCE AND COMPUTER APPLICATION IN BUSINESS	<ul style="list-style-type: none"> ❖ To familiar students about various electronic mechanism for conducting online business by using electronic means. ❖ To provide fundamental and practical knowledge and skills of computer like tally and excel
UG B.COM-H SEC-T-01B	PERSONAL SELLING AND SALESMANSHIP	<ul style="list-style-type: none"> ❖ To acquire fundamental knowledge of personal selling and the process of selling. ❖ To make them understand that salesmanship can be a good career option. ❖ Finally, qualities needed to become a successful salesman.
SEMESTER- IV		

<p align="center">UG B.COM-H CC-T-08</p>	<p align="center">COST ACCOUNTING</p>	<ul style="list-style-type: none"> ❖ To understand various concepts of costs, costing, material costs, labour costs etc. ❖ To understand the concepts of overhead costs and its application in cost accounting. ❖ To impart knowledge about contract costing and its practical application. ❖ To acquaint students with process costing, treatment of normal, abnormal loss, abnormal gain in cost accounting and calculation of inter process profit. ❖ To acquire knowledge about operating costing and its application in different services. ❖ To make them understand why profit as per cost accounts and profit as per financial accounts differs
<p align="center">UG B.COM-H CC-T-09</p>	<p align="center">INDIRECT TAX LAWS</p>	<ul style="list-style-type: none"> ❖ To impart knowledge about basic concepts of introduction of Goods and Services Tax in India. ❖ To get them updated with the current tax structure in India. ❖ To acquire knowledge about supply and place of supply, registration procedure, documentation, calculation of tax and how to avail the benefit of Input Tax Credit (ITC). ❖ Finally, Filing of GST Returns and payment of tax.
<p align="center">UG B.COM-H CC-T-10</p>	<p align="center">COMPANY LAW</p>	<ul style="list-style-type: none"> ❖ To impart knowledge about basic concepts of introduction of Goods and Services Tax in India. ❖ To get them updated with the current tax structure in India. ❖ To acquire knowledge about supply and place of supply, registration procedure, documentation, calculation of tax and how to avail the benefit of Input Tax Credit (ITC). ❖ Finally, Filing of GST Returns and payment of tax.
<p align="center">UG B.COM-H GE-T-04</p>	<p align="center">INDIAN ECONOMICS</p>	<ul style="list-style-type: none"> ❖ Develop ideas of the basic characteristics of Indian economy, its potential on natural resources. ❖ Understand the importance, causes and impact of population, growth and its distribution, translate and relate them with economic development. ❖ Understand agriculture as the foundation of economic growth and development, analyse the progress and changing nature of agricultural sector and its contribution to the economy as a whole. ❖ Understand the industrial growth and analyses the progress and changing nature of industry in Global culture. ❖ To acquire knowledge about holding of meetings of shareholders and board of directors, voting procedure in meeting and requisites of a valid meeting.
<p align="center">UG B.COM-H SEC-T-02A</p>	<p align="center">TAX RETURNS AND FILLING OF TAX RETURNS</p>	<ul style="list-style-type: none"> ❖ To impart practical knowledge of applying PAN and TAN. ❖ To acquire knowledge of advance and self-assessment interest calculation. ❖ To know when to file different due dates of filing returns and procedure of filing e-Return of ITR-1.

		<ul style="list-style-type: none"> ❖ To know about various taxable persons under GST and Returns to submitted by them and procedure of filing e-Return of GSTR 1 and GSTR 4.
UG B.COM-H SEC-T-02B	OFFICE MANAGEMENT AND SECRETARIAL PRACTICE	<ul style="list-style-type: none"> ❖ To make familiar students with the changes in the modern office and to develop organizational skills. ❖ To build up conceptual, technical and managerial skills of students so that they can coup up with the modern organizational files and records management system. ❖ To impart knowledge of abbreviations/terms used in day-to-day work, banking related works and payment methods via different payment system. ❖ To develop skills among students so that they can become successful in getting jobs related to modern office management.
SEMESTER- V		
UG B.COM=H CC-T-11	CORPORATE ACCOUNTING	<ul style="list-style-type: none"> ❖ To understand the concepts of Schedule III of the Companies Act, 2013. ❖ Students will learn how to redeem preference shares and Debentures and Accounting of LLP. ❖ To impart knowledge of Reconstruction of Companies as per Accounting Standard -14, Holding Company, Company Final Account and valuation of shares and goodwill.
UG B.COM-H CC-T-12	AUDITING	<ul style="list-style-type: none"> ❖ To gain knowledge of various terms used in audit and auditing. ❖ To acquire knowledge of internal control, internal check as per Companies Act,2013 so as to perform the audit work smoothly. ❖ To understand the various concept of vouching and verification. ❖ To earn knowledge about how to verification and valuation done of Assets and Liabilities. ❖ To know the qualification, disqualification, appointment and removal procedure of auditor under the Companies Act, 2013. ❖ To acquire knowledge of audit report and its classification under Standard on Auditing (SA).
UG B.COM-H DSE-T- 01A-	BUSINESS COMMUNICATION AND ENTREPRENEURSHIP DEVELOPMENT	<ul style="list-style-type: none"> ❖ To bring awareness among students about the importance of business communication, its significance in business productivity and how it helps to bring group cohesiveness. ❖ Students will understand the concepts of Management Information System and Decision Support System. ❖ To know how to do business communication using different business letters. ❖ Students will also be familiar with the concepts of entrepreneurship and entrepreneur, various types of entrepreneurs in different types of business environment. ❖ To acquire knowledge of Law of Legal protection like Patents, Trademarks etc., sources of financing of new ventures and project

		planning and feasibility studies.
UG B.COM-H DSE-T-01B	CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY OF BUSINESS	<ul style="list-style-type: none"> ❖ To acquire basic knowledge of corporate governance. ❖ To understand the structure of Corporate Boards, its duties, functions, different committees, regulatory framework of corporate governance in India, SEBI guidelines and reforms in Companies Act, 2013. ❖ To know about major corporate scandals in India and abroad and whistle-blowing, its types and legalization across countries. ❖ To know basic concepts of Corporate Social Responsibility (CSR) structure in India and its different Provisions under the Companies Act, 2013.
UG B.COM-H DSE-T-02A	ACCOUNTING FOR LOCAL BODIES	<ul style="list-style-type: none"> ❖ To acquire basic knowledge of local bodies and salient features of 73rd Amendment of the Constitution in 1992. ❖ To know the legal provisions of West Bengal Panchayat Act, 1973 and three tier Panchayat Raj. ❖ To know how to do accounting of Panchayat and Municipal Corporation using different Forms and Prescribed Formats. ❖ To understand the application of accounting standards for local bodies and software for preparation of financial statements.
UG B.COM-H DSE-T-02B	INTERNATIONAL BUSINESS	<ul style="list-style-type: none"> ❖ To know the impact of globalization on world economy. ❖ To understand national and international business environments, its types, different types of trades done in the international markets and its payments procedures. ❖ To acquire knowledge about international (WTO) and regional (ASEAN, SAARC) organizations and its functions. ❖ To know the role of international financial system and institutions like IMF and international business operations. ❖ To know about India's international business (outsourcing, IT business) and foreign trade promotion through SEZs, EOUs, and promotion of foreign investments into and from India
SEMESTER- VI		
UG B.COM-H CC-T-13	FINANACIAL MANAGEMENT	<ul style="list-style-type: none"> ❖ To enable students to understand the basic concepts of finance and management. ❖ To know from which sources capital can be raised and what will be its cost. ❖ To enable students how to management working capital and how to find out best capital structure. ❖ To impart knowledge of long term investment decisions and management of risk associated with it. ❖ To understand the concept of dividend using various models and analysis of cash flow and fund flow statements

<p>UG B.COM-H CC-T-14</p>	<p>PROJECT WORK</p>	<ul style="list-style-type: none"> ❖ To enable students to conduct study on business, economic, social or other relevant problems so that knowledge of analysis and research grow among them
<p>UG B.COM-H DSE-T-03A</p>	<p>MANAGEMENT ACCOUNTING</p>	<ul style="list-style-type: none"> ❖ To understand basic terms related to management accounting. ❖ To prepare future plan of actions using various types of budgets and budgetary control. ❖ To acquire knowledge of standard cost and its practical application. ❖ To understand the concept of marginal cost and costing, and its application to make decision whether to make a product or buy. ❖ To analyze strength of financial position with the help of ratio analysis.
<p>UG B.COM-H DSE-T-03B</p>	<p>ADVERTISING</p>	<ul style="list-style-type: none"> ❖ To understand the basic concept of advertising, its types, audience analysis, budget setting etc. ❖ To understand how to use internet as a medium of advertising, message development and how to measure effectiveness of advertising using pre-testing and post-testing techniques. ❖ To know the role of advertising and legal aspects of advertising in India.
<p>UG B.COM-H DSE-T-04A</p>	<p>INDIAN FINANCIAL SYSTEM</p>	<ul style="list-style-type: none"> ❖ To enable students to understand the concept of Indian financial system and its various segments. ❖ To understand the role of Reserve Bank of India in regulating Indian financial market. ❖ To understand the role of development banks, insurance sectors and different regulatory bodies in Indian financial system. ❖ To acquire knowledge of new financial instruments like commercial paper, treasury bill etc. ❖ To understand the concept of money market and capital market. ❖ To know the role of depository services in Indian capital market.
<p>UG B.COM-H DSE-T-04B</p>	<p>BANKING AND INSURANCE</p>	<ul style="list-style-type: none"> ❖ To understand the concept of banking, types of customers, commercial banks and its types and role of changing role of commercial banks in India. ❖ To know about different types of cheques, payment procedure through cheques and lending and advances procedure of banks. ❖ To acquire practical knowledge of e-banking and different money transfer mode of banking system. ❖ To know about insurance, risk, its types, risk and return relationship, power, function and role of IRDA and online insurance system