

St. Xavier's College,
Burdwan

The Department of Commerce
[B.COM (Hons.)]



Programme Specific Outcomes
Programme Outcomes
Course Outcomes

Programme Specific Outcomes

PSO1 - Learner's venture into Managerial positions, accounting areas, Banking Sectors, Auditing, Company Secretaryship, Teaching, Professor, Stock Agents, Government Employment etc.

PSO2 - Enables learners to prove themselves in different Professional examinations like CA, CS, CAT, GRE, CMA, MPSC, UPSC etc.

PSO3 - Learners further move towards research in the field of Commerce.

PSO4 - Enables students to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business start-up.

PSO5 - The vast syllabi cover various fields of commerce and accountancy which helps students grasp practical and theoretical knowledge.

PSO6 - The course helps aspirants to acquire knowledge in the field of accounting, taxation, auditing, risk management, financial accounting, managerial economics, business law and business communications.

PSO7 - Learners can pursue careers as financial experts and also develop a better understanding of the markets as this course gives an in-depth understanding of the essential qualities and areas of expertise required for such jobs.

PSO8 - Students get opportunities to explore many career paths like investment and portfolio management, stock market, security analysis, mutual fund and capital market analysis, accounting field, financial field etc.

PSO9 - The programme aims to develop professional skills among students and build a strong foundation in accounts, Finance and Ethics which will benefit themselves as well as the society

Programme Outcomes

PO1- To build a strong foundation of knowledge in various fields of accounting

PO2 - To develop the skill of applying methods & techniques used in corporate world.

PO3 - To develop an attitude for working effectively and efficiently in corporate world

PO4 - To blend knowledge, skill and positive attitude that will sustain an innovative and creativity atmosphere within the students

PO5 - To develop students for becoming influential entrepreneurs of future.

PO6 Develops communication skills and build confidence to face the challenges of the corporate world.

PO6 - Enhances the capability of decision making at personal and professional levels.

PO7 - Makes students industry ready and develop various managerial and accounting skills for better professional opportunities.

PO8 - Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

PO9 - Thus, after completing their graduation learners develop a thorough understanding of the fundamentals in Commerce and Finance.

Course Outcomes (COs)

SEMESTER – I

Semester	I	Total Hours	80
Paper Code	AECC – 1	Subject	Environmental Studies
Internal Marks	15	External Marks	60
		Credit	04

Paper: Environmental Studies

Paper Code: AECC - 1

CO 1: Understand the definition, scope and importance of natural resources and associated problems

CO 2: Understand the concept of ecosystem and different types of eco system

CO 3: Understand biodiversity and its conservation

CO 4: Understand causes, effects and control measures of environmental pollution

CO 5: Understand the social issues and the various law to protect environment

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Semester	I	Total Hours	65
Paper Code	CC – 1	Subject	Financial Accounting-I
Internal Marks	15	External Marks	60
		Credit	06

Paper: Financial Accounting-I

Paper Code: CC – 1

CO 1: In this subject it gives the immense knowledge to the students how to keep the books of accounts in systematic manner.

CO 2: It teaches how the students should keep the record, classify and summarize the transactions and events.

CO 3: It teaches how to prepare of accounts from incomplete records.

CO 4: It also helps the students to learn about Basic concepts and conventions.

CO 5: It also gives immense knowledge to the students how to compute the claim with price change, consideration of unusual selling line, price reduction etc,

CO 6: It also teaches the students how to keep the partnership accounts in partnership business.

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Semester	I	Total Hours	65
Paper Code	CC – 2	Subject	Business Management
Internal Marks	15	External Marks	60
		Credit	06

Paper: Business Management

Paper Code: CC – 2

CO 1: The basic purpose is to give the students an idea of management study and what is the objective of the study in their syllabus.

CO 2: Student will understand the evolution history of management study and get familiar with different types of thought and theories related to the subject.

CO 3: Students can understand the classical theory of management and its impact to the future development of management studies

CO 4: Students gradually got to know about the different type of approaches, as human relationship approach, behavioural approach etc.

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Semester	I	Total Hours	65
Paper Code	GE – 1	Subject	Business Mathematics
Internal Marks	15	External Marks	60
		Credit	06

Paper: Business Mathematics

Paper Code: GE – 1

CO 1: Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts.

CO 2: Apply the knowledge in algebra (indices, logarithm and set theory) in solving business problems.

CO 3: Analyse and demonstrate mathematical skills required in mathematically intensive areas in Economics and business.

CO 4: Students would be acquainted with the various concepts in calculus.

CO 5: Students would recall and relate the concepts of linear programming.

SEMESTER – II

Semester	II	Total Hours	80
Paper Code	AECC – 2	Subject	Communicative English/MIL
Internal Marks	15	External Marks	60
		Credit	04

Paper: Communicative English**Paper Code: AECC - 2**

CO 1: To enable students learn correct pronunciation, spelling, meaning and usage of English Vocabularies.

CO 2: To make students frame correct sentences with known vocabularies based on daily routines.

CO 3: To give English language skill practice to students to enhance their English proficiency.

CO 4: To help students overcome their fear and to speak in English in front of their peers and teachers thus, build their self-confidence through various classroom activities and outdoor activities.

CO 5: To simulate real life situations in the classroom to practice real English dialogues and speeches to gain English language fluency.

CO 6: To help students to become autonomous and self-directed English language learners.

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Semester	II	Total Hours	65
Paper Code	CC – 3	Subject	Cost Accounting-I
Internal Marks	15	External Marks	60
		Credit	06

Paper: Cost Accounting-I

Paper Code: CC – 3

CO 1: To enable students to classify costs and prepare Cost Sheet.

CO 2: To enable students to reconcile results as per Cost and Financial Accounts.

CO 3: To enable students to get acquainted with the terms related to Construction Contracts and enable them to prepare contract account.

CO 4: To enable students to discuss the concepts related to Process Costing and enable them to make Process Accounts and Statements of joint products and by-products.

Semester	II	Total Hours	65
Paper Code	CC – 4	Subject	Business Law
Internal Marks	15	External Marks	60
		Credit	06

Paper: Business Law

Paper Code: CC – 4

CO 1: Students will know how to establish standards and identify what types of behaviour are and are not accepted in society. For example, damage to person or property is considered a crime because it is not tolerated by society.

CO 2: Students will know how to resolve disputes and allow for the mitigation of issues that arise between those with different wants, needs, views, and/or values.

CO 3: They will know that the court system is the formal legal method for resolving disputes and consists of both state and federal courts. Disputes can also be resolved through alternative dispute resolution, which are official but less formal methods such as mediation and arbitration.

CO 4: They will know how to protect liberties and rights ensuring each individual is allowed his or her constitutional rights, including freedom of speech and so forth.

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Semester	II	Total Hours	65
Paper Code	GE – 2	Subject	Business Statistics
Internal Marks	15	External Marks	60
		Credit	06

Paper: Business Statistics

Paper Code: GE – 2

CO 1: Understand basic statistical concepts such as statistical collection, statistical series, tabular and graphical representation of data.

CO 2: Calculate measures of central tendency, dispersion and asymmetry, correlation and regression analysis.

CO 3: Students will understand how to calculate basic statistical parameters viz- mean, measures of dispersion, correlation coefficient, indexes).

CO 4: Based on the acquired knowledge to interpret the meaning of the calculated statistical Indicators.

CO 5: Predict values of strategic variables using regression and correlation analysis.

CO 6: Choose a statistical method for solving practical problems.

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SEMESTER – III

Semester	III	Total Hours	75
Paper Code	CC – 5	Subject	Computer Applications in Business
Internal Marks	15	External Marks	60
		Credit	06

Paper: Computer Applications in Business

Paper Code: CC – 5

CO 1: Understand the various important components of computer.

CO 2: Appraise the electronic data interchange and its pre-requisites.

CO 3: Provide the knowledge about an overview of E-commerce and E-business.

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Semester	III	Total Hours	65
Paper Code	CC – 6	Subject	Cost Accounting-II
Internal Marks	15	External Marks	60
		Credit	06

Paper: Cost Accounting-II

Paper Code: CC – 6

CO 1: It gives the conceptual understanding to the students how to determine the prime cost, works cost and cost of production.

CO 2: This subject also helps the students how to determine the Selling price or quotations.

CO 3: It enables the students to ascertain the cost of product, job, contract, service or unit of production so develop cost standard.

CO 4: It gives immense knowledge to the students to calculate the total cost as well as cost per unit.

CO 5: It also helps the students to learn how to keep the store ledger properly.

CO 6: It teaches the students how to determine the economic batch quantity, costs may be grouped into setting up costs and carrying costs.

Semester	III	Total Hours	65
Paper Code	CC – 7	Subject	Financial Accounting-II
Internal Marks	15	External Marks	60
		Credit	06

Paper: Financial Accounting-II

Paper Code: CC – 7

CO 1: Prepare financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners.

CO 2: Prepare financial statements for partnership firm on dissolution of the firm.

CO 3: Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

CO 4: Evaluate the different situations of capital issue to public like issue at premium, issue at discount, forfeiture of shares etc.

CO 5: Understand the treatment regarding issue of bonus shares and treatment of prior period Profits.

CO 6: Understand application of Hire purchase transactions in real life as regular transaction in the society.

CO 7: Learn application of Royalty Accounting

CO 8: Learn application of Branch Accounting for small branches by Debtor system and for big branches by stock and debtors' system.

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Semester	III	Total Hours	45
Paper Code	SEC – 1	Subject	E- Commerce
Internal Marks	10	External Marks	40
		Credit	06

Paper: E- Commerce

Paper Code: SEC 1

CO 1: Understand the fundamental and importance of E-commerce

CO 2: Gain knowledge of different types in E-commerce: C2C, C2B, B2C, B2B, G2C

CO 3: Analyse the impact of E-commerce on business models and strategy

CO 4: Learn about the infrastructure for E-commerce

CO 5: Learn the key features of Internet, Intranets, Extranets and web technology and how they relate to each other

CO 6: Understand EDI as an exchange of business documents in a standard electronic format between business partners.

CO 7: Know the legal issues and privacy in E-Commerce

CO 8: Assess the electronic payment systems

CO 9: To Be familiarize with E-Marketing & E-Advertising in E-commerce

Semester	III	Total Hours	65
Paper Code	GE – 3	Subject	Economics Principles of Economics
Internal Marks	15	External Marks	60
		Credit	06

Paper: Economics Principles of Economics

Paper Code: GE – 3

CO 1: In today's dynamic economic environment, effective managerial decision-making requires timely and efficient use of information.

CO 2: The purpose of this course is to provide students with a basic understanding of the economic theory and analytical tools that can be used in decision-making problems.

CO 3: The course will sharpen the analytical skills of the students through integrating their knowledge of the economic theory with decision-making techniques.

CO 4: Students will learn to use economic models to isolate the relevant elements of a managerial problem, identify their relationships, and formulate them into a managerial model to which decision-making tools can be applied.

CO 5: Use of Graphs is encouraged.

SEMESTER – IV

Semester	IV	Total Hours	75
Paper Code	GE – 4	Subject	Indian Economy
Internal Marks	15	External Marks	60
		Credit	06

Paper: Indian Economy**Paper Code: GE – 4**

CO 1: Develop ideas of the basic characteristics of Indian economy, its potential on natural resources.

CO 2: Understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development.

CO 3: Grasp the importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government.

CO 4: 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.

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Semester	IV	Total Hours	65
Paper Code	CC – 8	Subject	Financial Accounting-III
Internal Marks	15	External Marks	60
		Credit	06

Paper: Financial Accounting-III

Paper Code: CC – 8

CO 1: To gain knowledge on preparation of accounts of holding companies/parent companies.

CO 2: To acquire the skill for accounting for share capital and debentures.

CO 3: To transform the accounting knowledge in preparing final accounts.

CO 4: To familiarize with the procedure involved in valuation of goodwill and shares.

CO 5: To familiarize students with the internal and external reconstruction of companies.

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Semester	IV	Total Hours	65
Paper Code	CC – 9	Subject	Marketing Management & Human Resource Management
Internal Marks	15	External Marks	60
		Credit	06

Paper: Marketing Management & Human Resource Management

Paper Code: CC – 9

CO 1: To understand the marketing concepts and marketing environment.

CO 2: To acquire knowledge on product planning and product life cycle.

CO 3: To gain knowledge on choice of distribution channels and pricing strategies.

CO 4: To understand the various methods of promotion.

CO 5: To understand the peculiarities of marketing, marketing of agricultural products and functions of commodity market.

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Semester	IV	Total Hours	45
Paper Code	SEC – 2	Subject	Entrepreneurship
Internal Marks	10	External Marks	40
		Credit	06

Paper: Entrepreneurship

Paper Code: SEC 2

CO 1: Understand the entrepreneurial mindset and what it takes to create value

CO 2: Learn to identify entrepreneurial opportunities and create business plans

CO 3: Learn to secure financial backing and coordinate business growth

CO 4: Learn agile working methods to realize results in quick succession

CO 5: Understanding business methodologies in idea generation

CO 6: Learning concepts tools and practices associated with identifying or creating new venture opportunities

CO 7: Performing feasibility analysis and business plan communications

CO 8: Identifying new venture opportunities, based on new technologies, evaluating the viability of a new business concept

CO 9: Creating a new venture with technology as a basis for its products or services

CO 10: To introduce students to a variety of technology entrepreneurs

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Semester	IV	Total Hours	65
Paper Code	CC – 10	Subject	Corporate Laws
Internal Marks	15	External Marks	60
		Credit	06

Paper: Corporate Laws

Paper Code: CC – 10

CO 1: Students will learn minimum standard of business integrity and conduct in promotion and management of companies.

CO 2: Students will come to know that the law of companies serves a function beyond merely ensuring that contracts are performed, and that people are benefitted from commerce.

CO 3: Students must ensure that there are no defaults that may disrupt the smooth functioning of a business enterprise, and understand that to uphold transparency and accountability, we need company laws that provide an outline of the way in which a company must do business and be managed.

CO 4: Students will understand the important parts are played by the directors and shareholders. They will understand the function of the board of directors who take care of the business and management of the company, and the shareholders who help keep the company afloat.

CO 5: They will know about the different types of shares and debentures.

CO 6: They will know about the procedure for conducting board meetings.

SEMESTER – V

Semester	V	Total Hours	65
Paper Code	CC – 11	Subject	Financial Accounting-III
Internal Marks	15	External Marks	60
		Credit	06

Paper: Financial Accounting-III

Paper Code: CC – 11

CO 1: Understand the various types of capital structure of the company and their representation in the balance sheet.

CO 2: Evaluate the different situations of capital issue to public like issue at premium, issue at discount, forfeiture of shares etc.

CO 3: Demonstrate an understanding about the profits of the company and their division.

CO 4: Preparation of financial accounts with profits before incorporation.

CO 5: Understand the valuation of shares and goodwill and prepare financial statements accordingly.

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Semester	V	Total Hours	65
Paper Code	CC – 12	Subject	Auditing
Internal Marks	15	External Marks	60
		Credit	06

Paper: Auditing

Paper Code: CC – 12

CO 1: Understand the environment and types relating to the auditing function

CO 2: Identify the steps needed to prepare for an audit

CO 3: Understand general audit terminology

CO 4: Plan an audit taking into account concepts of evidence, risk and materiality

CO 5: Know the steps for performing an audit

CO 6: Know how to prepare and use working papers, such as checklists

CO 7: Evaluate internal controls;

CO 8: Know how to report results of audit

CO 9: Apply auditing practices to different nature of Concerns

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Semester	V	Total Hours	65
Paper Code	DSE – 1	Subject	Management Accounting
Internal Marks	15	External Marks	60
		Credit	06

Paper: Management Accounting

Paper Code: DSE-1

CO 1: Apply management accounting and its objectives in facilitating decision making.

CO 2: Analyse cost-volume-profit techniques to determine optimal managerial decisions.

CO 3: Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.

CO 4: Calculate various accounting ratios, reports and relevant data.

CO 5: Prepare a master budget and demonstrate an understanding of the relationship between the components.

CO 6: Prepare Cash Flow statements this helps in planning for intermediate and long-term finances.

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Semester	V	Total Hours	65
Paper Code	DSE – 2	Subject	Indian Financial System
Internal Marks	15	External Marks	60
		Credit	06

Paper: Indian Financial System

Paper Code: DSE 2

CO 1: Understanding the concepts, structure, functioning and theories related to financial markets, institutions and services

CO 2: Analysing the different types of financial markets and the product traded therein.

CO 3: Illustrating an awareness of the current structure and functioning of the financial Markets, Institutions and Services.

CO 4: Demonstrating an awareness of the regulation of the Indian Financial Markets, Institutions and services sector.

CO 5: Evaluating and creating strategies to promote financial products and services.

CO 6: Identifying the Regulators in Financial System and understanding the role of various intermediaries in the system

SEMESTER – VI

Semester	VI	Total Hours	65
Paper Code	CC – 13	Subject	Fundamentals of Financial Management
Internal Marks	15	External Marks	60
		Credit	06

Paper: Fundamentals of Financial Management**Paper Code: CC – 13**

CO 1: Explain the concept of fundamental financial concepts, especially time value of money.

CO 2: Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure.

CO 3: Apply the Leverage and EBIT EPS Analysis associate with Financial Data in the corporate.

CO 4: Analyse the complexities associated with management of cost of funds in the capital Structure.

CO 5: Demonstrate how the concepts of financial management and investment, financing and dividend policy decisions.

CO 6: Apply capital budgeting projects using traditional methods.

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Semester	VI	Total Hours	65
Paper Code	CC – 14	Subject	Indirect Tax Law
Internal Marks	15	External Marks	60
		Credit	06

Paper: Indirect Tax Law

Paper Code: CC – 14

CO 1: To provide knowledge about goods service tax

CO 2: To create employability to the students in the commercial tax practices

CO 3: To understand the procedure for registration, payment and refund of GST

CO 4: To know tax related with movement of goods

CO 5: To understand the appeals, offences and penalties with respect to GST

CO 6: To understand the various duties under the Customs Act.

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Semester	VI	Total Hours	65
Paper Code	DSE – 3	Subject	Fundamentals of Investment
Internal Marks	15	External Marks	60
		Credit	06

Paper: Fundamentals of Investment

Paper Code: DSE-3

CO 1: The students will understand different investment alternatives in the market

CO 2: The students will understand how securities are traded in the market

CO 3: The students will be able to analyse and price different securities

CO 4: The students will be able to manage a portfolio

CO 5: The students will understand basics in derivatives

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Semester	VI	Total Hours	65
Paper Code	DSE – 4	Subject	Project Work
Internal Marks	15	External Marks	60
		Credit	06

Paper: Project Work

Paper Code: DSE 4

CO 1: To enable students to implement Project Planning in their curriculum.

CO 2: To be capable of self-education and clearly understand the value of achieving Perfection in the respective Project work.

CO 3: To study the concept of project planning & implement in their Project work.