

SRIKRISHNA COLLEGE

DEPARTMENT OF COMMERCE

BAGULA, NADIA, WEST BENGAL.

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

Course Code	Course Name	Courses Outcome: After successfully completion of these subject wise courses students will be enable:
<i>SEMESTER-I</i>		
UG BCOM-H- CC-T-01	FINANCIAL ACCOUNTING - 1	<ul style="list-style-type: none">➤ To enable the students to learn principles and concepts of Accountancy.➤ Students are enabled with the Knowledge in the practical applications of accounting.➤ To understand the methods of calculating profits under single entry System.➤ To analyse what bank reconciliation statement is and understand about rectification of errors and suspense account➤ To enable the students to learn the basic concepts of Partnership Accounting, and allied aspects of accounting.➤ The student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.➤ To find out the technical expertise in maintaining the books of accounts.➤ To encourage the students about maintaining the books of accounts for further reference.➤ To understand the various methods of calculating depreciation.
UG BCOM-H- CC-T-02	PRINCIPLES OF MANAGEMENT	<ul style="list-style-type: none">➤ To develop knowledge about management.➤ To understand the concept & functions and importance of management and its application.➤ To have a better understanding of planning and decision making.➤ To give an idea about organisation, departmentation and delegation.

		<ul style="list-style-type: none"> ➤ To familiarise with directing, motivation theories, communication process and leadership. To provide idea about requirements of coordination, control process and MIS ➤ To make the student understand principles, functions and different management theories.
UG BCOM-H- GE-T-01	MICRO ECONOMICS	<ul style="list-style-type: none"> ➤ To provide students knowledge of Micro Economic concepts and inculcate an analytical approach to the subject matter. ➤ To familiarizes the students with the basic concepts of micro economics and its applications to business situations. ➤ To understanding the real world market situations & business applications. ➤ To arouse the students interest by showing the relevance and use of various economic theories. ➤ To apply economic reasoning to solve business problems. ➤ To identify Equilibrium, price and output decisions in various market forms
UG BCOM-H- AECC-T- 01	ENVIRONMENT AL STUDIES	<ul style="list-style-type: none"> ➤ To makes students aware about the Business and Business Environment. ➤ To makes students aware about waste management. ➤ To exposes learners to the impact of Industrial development on Agriculture.
<i>SEMESTER-II</i>		
UG BCOM-H- CC-T-03	MARKETING MANAGEMENT	<ul style="list-style-type: none"> ➤ To understand the Modern marketing concepts. ➤ To gather practical knowledge and the tactics in the marketing. ➤ To study and critically analyze the basic concepts and trends in Marketing. ➤ To providing knowledge about marketing mix, segmentation, targeting and positioning. ➤ To get clear idea of product planning, Diversification, Elimination and pricing strategies. ➤ To summarize marketing of consumer goods, channels of distribution. ➤ To aware of the recent changes in the field of marketing. ➤ To practice and act of International marketing
UG BCOM-H- CC-T-04	BUSINESS LAWS	<ul style="list-style-type: none"> ➤ The student will well verse in basic provisions regarding legal frame work governing the business world. ➤ To know the students with the basic concepts, terms &

		<p>provisions of Mercantile and Business Laws.</p> <ul style="list-style-type: none"> ➤ To develop the awareness among the students regarding these laws affecting trade business, and commerce.
<p>UG BCOM-H- GE-T-02</p>	<p>BUSINESS MATHEMATICS AND STATISTICS</p>	<ul style="list-style-type: none"> ➤ To use and understand useful functions in business as well as the concept of EMI. ➤ To understand the different concept of population and sample and to make students familiar with Calculation of various types of averages and variation. ➤ To learn the applications of matrices in business. To understand the students to solve LPP to maximize the profit and to minimize the cost. ➤ To use regression analysis to estimate the relationship between two variables and to use frequency distribution to make decision. ➤ To understand the techniques and concept of different types of index numbers. ➤ To explain the primary concepts of statistics, data collection, sampling and tabulation. ➤ To understand the concepts of measures of central tendency and solve problems. ➤ To understand the various measures of dispersion and solve related problems. ➤ To develop the ability to solve problems in correlation and regression analysis. ➤ To calculate the index numbers and understand the concept of time series and their application
<p>UG BCOM-H- AECC-T- 02</p>	<p>MIL</p>	<ul style="list-style-type: none"> ➤ To expose students to a variety of topics that dominates the contemporary socio-economic and cultural life. ➤ To develop oral and written communication skills of the students so that their employability enhances. ➤ To develop overall linguistic competence and communicative skills of students. ➤ To expose students to a good blend of old and new literary extracts having various themes that are entertaining and informative so that they realize the beauty ad communicative power of English. ➤ To make students aware of the cultural values and the major problems in the world today. ➤ To develop literary sensibilities and communicative abilities

among students.

SEMESTER-III

BCOM-H-
CC-T-05

FINANCIAL
ACCOUNTING-2

- To understand the conceptual knowledge of accounting and acquire skills of maintaining accounts.
- To understands the techniques of consignment, Branch and Accounting methods.
- Analyse the essentials of bill of exchange and its accounting treatment.
- To acquaint learners with knowledge regarding accounting procedures related fire Ins. claims and the process of claims.
- To learn the accounting treatments in consignments, commission, Bad debts, valuation of unsold stock and calculation of normal and abnormal loss.
- To prepare joint venture accounts and methods of maintaining accounts.
- To prepare self balancing and sectional balancing accounts and insurance claims.
- To understand the accounts of hire purchase and installment system.
- To analyse and estimate the impact of insolvency accounts.
- To prepare Royalty accounts

UG
BCOM-H-
CC-T-06

INCOME TAX
LAW

- To understand different aspects of tax.
- To understand the meaning of person, assessee, previous year, assessment year, total income.
- To identify the residential status and incidence of tax and solve problems.
- To compute taxable income from salary.
- To compute taxable income from house property.
- To understand the meaning of business and profession and compute taxable income.
- To identify long term and short term capital gain and calculate taxable capital gain.
- To understand income under the head other sources and solve problems.
- To compute total taxable income from the five heads of accounts.
- To compute set-off and carry forward of losses and aggregation of income.

		<ul style="list-style-type: none"> ➤ To identify the deductions from Gross Total Income and understand returns, filing of return of income, due date, kinds of assessment and assessment procedure. ➤ To compute income tax liability of individuals.
UG BCOM-H- CC-T-07	HUMAN RESOURCE MANAGEMENT	<ul style="list-style-type: none"> ➤ To understand the objectives, scope, functions and environment of Human Resource Management. ➤ To understand manpower planning, components of a job study and selection process. ➤ To evaluate the need as well as areas of training. ➤ To understand the significance of Industrial relations , disputes and settlement. ➤ To explain Workers participation in management and describe Collective Bargaining process.
UG BCOM-H- GE-T-03	MACRO ECONOMICS	<ul style="list-style-type: none"> ➤ To familiarize the students with the basic concept of Macro Economics and its application. <ul style="list-style-type: none"> ➤ To aware students about Gross National Product (GNP), Net National Product (NNP), Income at Factor cost or National Income at Factor Prices, Per Capita Income, Personal Income (PI), Disposable Income etc. ➤ To Study the relationship among broad aggregates. ➤ To apply economic reasoning to solve the problems of the economy. ➤ To understand the role of business economics in decision making
UG BCOM-H- SEC-T+P- 01A	E-COMMERCE AND COMPUTER APPLICATIONS IN BUSINESS	<ul style="list-style-type: none"> ➤ To understand the components of computer. ➤ To provide the knowledge about an overview of E-Commerce and E-business. ➤ To describe the consumer oriented E-commerce applications. ➤ To appraise the Electronic Data Interchange and its prerequisites. ➤ To analyze the different types of E-marketing techniques.
UG BCOM-H- SEC-T-01B	PERSONAL SELLING AND SALESMANSHIP	<ul style="list-style-type: none"> ➤ To gain practical knowledge and the tactics in the marketing. ➤ To study and critically analyze the basic concepts and trends in Marketing. ➤ To aware of the recent changes in the field of marketing.
<i>SEMESTER-IV</i>		
UG BCOM-H- CC-T-08	COST ACCOUNTING	<ul style="list-style-type: none"> ➤ To understand the importance of costing in companies. Gain knowledge about losses in process costing.

		<ul style="list-style-type: none"> ➤ To learn about the applications in Marginal Costing. ➤ To understand the concepts of budgeting and budgetary control. ➤ To estimate the future by applying standard costing technique. ➤ To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge. ➤ To get knowledge of different methods and techniques of cost accounting. ➤ To impart Knowledge about the concepts and principles application of Overheads.
UG BCOM-H- CC-T-09	INDIRECT TAX LAWS	<ul style="list-style-type: none"> ➤ To know Various Tax Procedure. ➤ To updates them with Current Taxation Policies. ➤ To acquire the knowledge of Goods and Services. ➤ To explores the process of Registration, place and value of supply and computation of tax liability. ➤ To have knowledge about payment of Tax & Custom Act.
UG BCOM-H- CC-T-10	COMPANY LAW	<ul style="list-style-type: none"> ➤ To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act of 2013. ➤ To apprise the students of new concepts involving in company law regime. ➤ To acquaint the students with the duties and responsibilities of Key Managerial Personnel. ➤ To understand the provisions and employment under Factories Act 1948. ➤ To calculation of compensation and the disabilities of workmen. ➤ To analyse disputes and the machineries under Industrial disputes Act 1947. ➤ To gain knowledge about procedure, registration and cancellation of Trade Union and the various Forums under Consumer Act 1986. ➤ To recognize the need of Employees State Insurance Act 1948 and about the payment of gratuity of the workers. ➤ To gain knowledge other related acts under companies Acts of 2013.
UG BCOM-H- GE-T-04	INDIAN ECONOMICS	<ul style="list-style-type: none"> ➤ To understand students to a new approach to the study of the Indian Economy. ➤ To analyzing the present status of the Indian Economy. ➤ To rendering the process of integration of the Indian Economy with other economics of the world. ➤ To notify themselves with the emerging issues in policies of India's foreign trade.

		<ul style="list-style-type: none"> ➤ To provides thorough understanding of Economic concepts and theories. ➤ To analyse development in pre-reforms & post-reforms periods to give a proper perspective of the Indian Economy.
UG BCOM-H- SEC-T- 02A	TAX RETURNS AND FILING OF TAX RETURNS	<ul style="list-style-type: none"> ➤ To understand Income Tax system properly, and can get the knowledge of different tax provisions. ➤ To give knowledge about Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961. ➤ To compute and submit online income tax liability of individuals.
UG BCOM-H- SEC-T-02B	OFFICE MANAGEMENT AND SECRETARIAL PRACTICE	<ul style="list-style-type: none"> ➤ To make familiar they with the emerging changes in the modern office environment and to develop organizational skills. ➤ To build up the conceptual, analytical, technical and managerial skills of students efficient office organization and records management. ➤ To develop technical skills among the students for designing and developing effective means to manage records, consistency and efficiency of work flow in the administrative section of an organization will be developed. ➤ To develop employability skills among the students.
<i>SEMESTER-V</i>		
UG BCOM-H- CC-T-11	CORPORATE ACCOUNTING	<ul style="list-style-type: none"> ➤ To enlighten on the accounting procedures followed by the Companies. ➤ Student's skills about accounting standards will be developed. ➤ To make aware the students about the valuation of shares. ➤ To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company. ➤ To understand the procedures for the issue of shares. Prepare Financial Statements of Companies. ➤ To ascertain profit or loss prior to incorporation by applying various methods. To identify the methods of valuation of Goodwill and shares. To prepare Accounts of Electricity companies and calculate Reasonable Return.
UG BCOM-H- CC-T-12	AUDITING	<ul style="list-style-type: none"> ➤ To gain knowledge about auditing, audit programmes, working papers and preliminaries before audit. ➤ To analyse about implementing internal check and internal

		<p>control in concerns.</p> <ul style="list-style-type: none"> ➤ To understand the various aspects of vouching. ➤ To learn how to verify and value various assets and liabilities. ➤ To evaluate the traits of Company Auditor and how to draft Auditors Report.
UG BCOM-H- DSE-T- 01A	BUSINESS COMMUNICATI ON AND ENTREPRENEUR SHIP DEVELOPMENT	<ul style="list-style-type: none"> ➤ To make the students aware about the business communication. ➤ To understand the process and importance of communication. ➤ To develop awareness regarding new trends in business communication, various media of communication and communication devices. ➤ To extend business communication skills through the application and exercises. ➤ To understand the functions of entrepreneur and its qualities. Understand various dimensions of entrepreneurship. ➤ To express the contemporary role models in Indian Business. ➤ To learn the procedure for preparing project appraisal and report. ➤ To identify the sources of mobilizing resources to start the business.
UG BCOM-H- DSE-T- 01B	CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILIT Y OF BUSINESS	<ul style="list-style-type: none"> ➤ To gain knowledge about business ethics as a reflection of standard of business that either an individual or business uses when conducting transactions. ➤ To increases the accountability of the company and avoids massive disasters before they occur. ➤ To provides legal knowledge about banking regulation acts, the function of SEBI, amendment of new companies act and securitization of law in India. To enhances legal knowledge and various aspect of the corporate and securities law for learners. ➤ To understand concepts of social justice and contributions of social reformers. ➤ To understand the concept and principles of human rights and rights of marginalised people. ➤ To understand social issues and concept of communal harmony. ➤ To understand concept and need for media education and globalized world scenario. ➤ To understand the values and overall ethics.
UG BCOM-H- DSE-T- 02A	ACCOUNTING FOR LOCAL BODIES	
UG	INTERNATIONA	➤ To creates understanding on how globalisation has brought

BCOM-H-DSE-T-02B	L BUSINESS	<p>about an increasing 'connectedness' of businesses, markets, people and information across countries.</p> <ul style="list-style-type: none"> ➤ To creates understanding of the different reason for currency fluctuations & concept of comparative cost advantage
<i>SEMESTER-VI</i>		
UG BCOM-H-CC-T-13	FINANCIAL MANAGEMENT	<ul style="list-style-type: none"> ➤ Enables learning of the basic concept of financial management, investment and capital investment options. ➤ To provides knowledge of long term investment decisions, planning and risk of investment projected with it. ➤ To imparts knowledge to the students about receivable management and cash management of companies. ➤ To know about various sources of working capital finance and calculation of leverages.
UG BCOM-H-CC-T-14	PROJECT WORK	<ul style="list-style-type: none"> ➤ Enable the application of conceptual knowledge in real life situations. ➤ To apply the knowledge in conducting research and present the findings in the form of a research report. ➤ To develop understanding of research methodology and its applications. ➤ To understand the different methods of data collection and its interpretation. ➤ To develop analytical skills in generalization of things and concepts.
UG BCOM-H-DSE-T-03A	MANAGEMENT ACCOUNTING	<ul style="list-style-type: none"> ➤ To understand the objectives and functions of management accounting. ➤ To evaluate the financial position by using ratios. ➤ To gain knowledge about the preparation of fund flow statement. ➤ To evaluate the financial position of a concern through cash flow statement. ➤ To identify the capital budgeting decisions.
UG BCOM-H-DSE-T-03B	ADVERTISING	<ul style="list-style-type: none"> ➤ To updates themselves about current trends in advertising. ➤ To acquaints students about various tools of IMC and careers in advertising. ➤ To creates understanding of the construction of effective advertisement. ➤ To highlights the role of advertising for the success of brands and its importance within the marketing function of the company.
UG BCOM-H-DSE-T-	INDIAN FINANCIAL SYSTEM	<ul style="list-style-type: none"> ➤ Enable the students with Financial Markets and its various segments. ➤ To understanding of the operations and developments in

04A		<p>financial markets in India.</p> <ul style="list-style-type: none"> ➤ To acquaint them to gain an insight into the functioning and role of financial institutions in the Indian Economy. ➤ To know the structure of finance related areas. ➤ To impart knowledge regarding source of finance for a business.
UG BCOM-H- DSE-T- 04B	BANKING AND INSURANCE	<ul style="list-style-type: none"> ➤ To make them aware of Indian banking system. ➤ To understand the reforms and other developments in the Indian Banking. ➤ To impart knowledge about functions and role of Reserve Bank of India. ➤ To enlighten the students' knowledge on Banking Regulation Acts. ➤ To give a thorough knowledge on Indian Banking System and Acts pertaining to it. ➤ To provide understanding of nature, importance, of banking sector. ➤ To learn banking operations, regulations, monetary auditing, selling of financial products and services. ➤ To train them as professionals who can handle various financial activities associated with banking and insurance sectors. ➤ To operate efficiently in the Banking and Insurance environment in the financial service sector and handle various technologies employed in the field of Banking and Insurance.