

**Chanda Shikshan Prasarak Mandal's
Janata Mahavidyalaya, Chnadrapur
DEPARTMENT OF COMMERCE**

**COURSE OUTCOMES
B. COM PART ONE
SEMESTER- I**

Semester – I: Paper 1: Business Economics

After completing this course in Business economics students will gain:

CO1: Knowledge about importance and the role in building business decisions responsibility of society.

CO2: Schedules of law of demand, Elasticity of demand. Also learn meaning, properties, and approaches of indifference curve.

CO3: knowledge of factors of production. Law of variable proportion. Relationship between AP and MP and TP and MP.

CO4: knowledge of Theory of population, current policy for population adopted by India.

Semester – I: Paper 2: Principle of Management

After completing this course students will be able to:

CO1: Know the Nature of Management and principles management in organization and administration sector.

CO2: Understand Evolution of Management and Contribution of various authors of foreign country regarding the theories of management.

CO3: Gain knowledge about function of management. Seven P's of Management or Principle of Management

CO4: Identify the Recent Trends in Management. International Management & Total Quality Management.

Semester – I: Paper 3: statistics techniques and business mathematics: Course Outcomes

After completing this course students will be able to

CO1: Learn to calculate arithmetic mean, median, mode, Geometric Mean and Harmonic Mean.

CO2: Understand Measures of dispersion– Range, Standard deviation and its Co-efficient, Co-efficient of Variation, Mean deviation.

CO3: learn about Measures of Skewness, Measures of Inter quartile Rang and Quartile Deviation

CO4: Know How to calculate Simple and compound interest, Percentages.

Semester – I: Paper 4: Basic marketing management

After completing this course students will be able to:

CO1: Learn about market, Marketing and Function of Marketing in India in Libraries Marketing

CO2: Gain knowledge of consumer Behavior, Factors affecting the consumer behavior- Psychological, Personal and Social factor.

CO3: Understand Meaning and Significance of price, Meaning and objectives of Pricing, decision factors, Influencing pricing decision.

CO4: Gain knowledge of Branding Importance – Causes, which discourage the use of branding: peaking Objectives, functions and importance.

Semester – I: Paper 5: Financial Accounting

After completing this course students will be able to learn:

CO 1: How to prepare Journal, ledger, Cashbook and Trial Balance.

CO 2: Preparation of Trading Account, Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet.

CO 3: Concept of depreciation, accounting treatments under annuity method, investment method, insurance policy method of depreciation fund.

CO 4: Preparation of receipt and Payment Account and Income and Expenditure Account and Balance Sheet of Medical Practitioners and professionals accounts.

SEMESTER II COURSE OUTCOMES

Semester – II: Paper 1: Business Economics

At the end of this course students will be able to:

CO 1: Learn about various market conditions. Equilibrium of firm and industry under perfect competition.

CO 2: Gain the knowledge about difference between accounting cost and economic cost.

CO 3: Understand concept of several theories of rent and money wages, real wages and causes of wage differentials.

CO 4: Understand about theories of interest. Theories of profit innovation and risk theory, uncertainty bearing theory.

Semester – II: Paper 2: Principle of Management

After completing this course students will be able to:

CO 1: Learn Techniques & Process of Direction and Elements, functions, Barriers of Communication.

CO 2: Gain the knowledge of Motivation and Leadership and Theories of motivation by various authors

CO 3: Understands Techniques of Co-ordination and Techniques of Control.

CO 4: Learn about Business Ethics & Social Responsibilities, Disaster Management, Event management in current times and Management of change.

Semester – II: Paper 3: Statistics Techniques And Business Mathematics

After completing this course students will be able to:

CO 1: Understand Spearman's Rank Correlation and Co-efficient Regression.

CO 2: Learn various methods of calculating Index Number.

CO 3: Learn CHI- Square Test-

CO 4: Learn Business Mathematics – Ratio and Proportion, Profit and Loss.

Semester – II: Paper 4: Basic Marketing Management

After completing this course students will be able to:

CO1: Identify Channels of distribution and factors Influencing channels of Distribution and Factors of selection of a Proper channel in recent trends.

CO2: Learn about Advertisement and sales, Advertising Agencies, Functions of Advertising Agencies, and Technique of Advertisement.

CO3: Acquire knowledge about sales forecasting, limitations of Buyer's Intention survey method, Technique, Importance of Sales forecasting.

CO4: Learn about concept of product, new product development process, Stages of product life cycle.

Semester – II: Paper 5: Financial Accounting

After completing this course students will be able to:

CO1: Prepare consignment account.

CO2: Learn about Hire Purchase and Installment Purchase.

CO3: Prepare Branch Accounts excluding foreign branch.

CO4: Learn Meaning, objectives and need of non trading organization, difference between receipt and payment and income and expenditure account.

SEMESTER III

B.com SEM- III: Paper 1: Corporate Accounting

After completion of B.com Students will be able to gain knowledge of:

CO 1: Floatation of joint stock companies, Types of capital & structure of capital, How to issue share and forfeiture of share, Issue and redemption of debenture

CO 2: Preparation of trading A/c, Preparation of profit & loss A/c, Preparation of profit & loss A/c and Balance sheet.

CO 3: valuation of goodwill and various method of goodwill, Factors influencing valuation of goodwill

CO 4: Kinds of value of share, needs of valuation of share, Factors influencing valuation of share, methods of share valuation.

B.Com Part Two: Semester III: Paper 2 Advertising Management

CO1: Students get the knowledge of History of Advertising, Role of Advertising in the Marketing Mix, Advertising as a Communication Process, Types of Advertising, Major Institutions of Advertising Management.

CO2: Students will gain awareness about Advertising Plan, Advertising objectives, DAGMAR Approach, Advertising strategy, Advertising Campaign -Planning Process, Advertising Budget-

CO3: Students will be able to understand Role, Types and advantages and disadvantages of Media. Media Planning, Selection and Schedule Strategies, Evaluation of Media.

CO4: Students will have knowledge of Methods of Measuring Advertising Effectiveness, Advertising Research, Structure and Functions of an Advertising Agency and Internet Advertising.

B.cam Part Two: Semester III: Paper 3: Company law

CO1: Students will be able to gain knowledge of its joint stock companies, private and public companies and how to formation of companies

CO2: Students will be able to get knowledge of its memorandum and articles of association and also knowledge of prospects.

CO3: Students will be able to get knowledge of its concepts of share capital, share allotment share and share certificate.

CO4: Students will be able to get knowledge in rights, duties and liabilities of membership and directors of company.

B.Com Part Two: Semester III: Paper 4: Monetary Economic

CO1: Students will be able to get knowledge of evolution, definition, nature and function of money and currency in India, And also including in methods of note issue.

CO2: Students will be able to get knowledge of modern plastic currency and also including in price of inflation and deflation.

C03: Students will be able to get knowledge about types and function of commercial bank and also including how to credit creation by commercial bank.

C04: Students will be able to get knowledge about objective, importance and function of central & World Bank and also of repo rate.

B.Com Part Two: Semester III: Paper 5: Cost Accounting

C01: Students will be able to learn how to prepare Single and Output Costing.

C02: Students will be able to learn Reconciliation Statement.

C03: Students will be able to study about Process Costing.

C04: Students will be able to gain knowledge about Contract Costing.

SEMESTER IV

B.com SEM- IV: Paper 1: Corporate Accounting

Student will be able to learn-

CO 1: How to prepare schedule of banking form schedule of 1 to 16, How to prepare statements of profit and loss A/c, P&L app. A/c and balance sheet as per schedule.

CO 2: Preparation of final A/c of General insurance companies and preparation of revenue A/c, P&L A/c, P&L app A/c and balance sheet of Fire Ins. Marine Ins. General Ins. and Accidental Ins.

C03: How to calculate profit pre and post in-corporation period, How to take over or purchase existing company

CO 4: Types liquidation – voluntary liquidation and liquidation by court, Format of liquidation of account, Types of creditors

B.Com Part Two: Semester IV: Paper 2: Sales and Distribution Management

C01: Students will be able to gain knowledge about The Nature of Personal Selling, Merits and Demerits of Personal Selling and Sales Forecasting and Sales Management Planning.

C02: Students will be able to understand The Nature of Sales Management Position. The Sales Organization, Sales Department Relation and other concept.

C03: Students will be able to learn Recruitment and Selection of Sales Personnel, Training, Motivating, Compensating and Controlling Sales Personnel and Cost Analysis. Responsibility of Sales Managers / Supervisors.

C04: Students will be able to acquire knowledge about Method of market Research Potentialities of buyers, Advantages of market Research, Objectives, importance, Nature and Scope of marketing Research.

B.Com Part Two: Semester IV: Paper 3: Secretarial Practices

C01: Students will be able to gain awareness about duties, power, appointment, liabilities and remuneration of managing director and company secretary.

CO2: Students will be able to conduct company meeting. For ex. Annual meeting, statutory reports, secretarial function regarding.

CO3: Students will have knowledge about role and duties of chairman and also including profit, interim and divided.

CO4: Students will be able to learn about types of report and corporate governance statement.

B.Com Part Two: Semester IV: Paper 4: Monetary Economic

CO1: Students will be able to gain knowledge of role, importance and objective of finance and its role in economic development in India.

CO2: Students will be able to get knowledge of public revenue & expenditure of source and also including principle of public finance.

CO3: Students will be able to get knowledge of queries, terms, used, working and procedure of commodity exchange and also including online trading.

CO4: Students will get of role in SEBI (Security Exchange Board of India), NSE (National Stock Exchange), and BSE (Bombay Stock Exchange).

B.Com Part Two: Semester IV: Paper 5: Management A/c

Students will be able to learn:

CO1: To prepare business budget.

CO2: Learn about Break Even Analysis.

CO3: to learn Ratio Analysis.

CO4: to learn Fund Flow Statement.

SEMESTER V

B.com III SEM. V Paper 1: Commercial Law

On completion of the course students will be able to:

CO1: Gain awareness of role, agreement and contract of performance of Indian contract Act 1872

CO2: Gain knowledge of essentials sales of condition & warranties, transfer of transfer property. And duties by Sale of Goods Act 1930

CO3: learn about Negotiable Instruments Act 1881 of dealing of transaction, promissory notes and bills of exchange and also including right of Consumer Protection Act 1986.

CO4: Gain awareness of all types of Tax, for ex. VAT -value added tax, MSVAT - Maharashtra Value Added Tax, CENVAT - Central Value Added Tax.

B.Com - III Semester V: Paper 2: (Marketing Management) Industrial Marketing

On completion of the course students will be able to:

CO1: Acquire information about Characteristics, Scope, and Analysis of industrial market, and Classification industrial goods, types of industrial market.

CO2: understand about Types of Buying situation, Buying process, factors influencing on business buying process, participants in the business buying process.

CO3: Gain knowledge about several types of markets and buying decisions by Government buyers, Institutional buyers, and Major influences on decision making process.

CO4: Gain knowledge of Market, Product, Buyer, Channel, Promotional and Price Characteristics and buying decision of resellers and market buying process.

B.Com – III Semester V: Paper 3: (Marketing Management)Service Marketing

On completion of the course students will be able to

CO1: learn about Classification of services, barriers of service organization, characteristics, scope and range of services.

CO2: Gain knowledge about development and kinds of new services and importance of physical evidence in service marketing.

CO3: Learn about marketing challenges in service business and Demand – Supply Management and Models of service marketing.

CO4: Learn about monitoring and measuring customer satisfaction and its role in the buying process, and average customer lifetime.

B.Com – III Semester V: Paper 4: Indian Economic

On completion of the course students will be able to

CO1: Gain knowledge of characteristics of Indian economy and also including types, causes & remedies of unemployment and population in India.

CO2: Gain knowledge about role, constrains, rural finance and NABARD in agricultural.

CO3: Gain knowledge of role and evaluation of industrialization in economic development and large, medium and small scale enterprise.

CO4: Gain knowledge of objective, need and evolution of economic planning in India and also including current five year plan.

B.com III Semester – V: Paper 5: Advance accounting

After completion of this course students will be able to:

CO1: Learn about Calculating Net asset and Mode of payment.

CO2: Learn about Calculating Net Asset and P. C.

CO3: Gain knowledge about how to do reconstruction of companies.

CO4: Learn about Calculation of amount claim.

B.com III Semester – V: Paper 6: Business Communication

After completion of this course students will be able to learn about:

CO1: Meaning and Nature of Communication, Process, Organization, Objective and Importance of Communication.

CO2: Types of Communication, Understanding oral communication and advantages and disadvantages.

CO3: The Art and Science of public speaking, Basic principle manager, Simplicity in public speaking, Barriers in public speaking.

CO4: Do's and Don'ts of business writing, Writing business reports, sales reports, survey reports, drafting of an advertisement.

SEMSTER VI

B.com III SEM.- VI: Paper 1: Corporate law

On completion of the course students will be able to:

CO1: Gain awareness of Factories Act 1948 of labor's Health, Welfare & Safety, knowledge of Industrial Dispute Act 1947

CO2: Gain knowledge of Total & partial, Temporary Workers men's Compensation Act 1923, Bonus Act 1965 – objectives, minimum & maximum bonus.

CO4: learn about Meaning & Information, Aims & Objectives Right to Information Act 2005 including knowledge Cyber laws.

CO5: Gain knowledge of concept of goods and exemption and classification from excise duty of Central Excise Law

B.Com – III Semester VI: Paper 2: Auditing

On completion of the course students will be able to

CO1: learn about objects, detection, kinds of fraud & errors, advantage and limitation of audit including classification of audit.

CO2: Gain knowledge of audit plan note book, principles of preparation of working paper and also of types of vouching, cash book and other subsidiary book.

CO3: Know about level in international check and internal control & audit of ledger.

CO4: Gain knowledge of capital and revenue expenditure, receipts and losses, auditing of insurance co., co-operative societies, Educational institution.

B.Com – III Semester VI: Paper 3: International Economics

On completion of the course students will be able to

CO1: Gain knowledge of scope and role of international economics and including domestic trade VS international trade.

CO2: learn about free trade policy- meaning arguments for against protection policy and tools of protection tariffs and non-tariff barriers.

C03: Learn about concept and trade of balance payment, current account, capital account and method of disequilibrium in balance of payment.

C04: Gain knowledge of meaning, fixed and flexible foreign exchange rate and also including of exchange rate theory.

B.Com – III Semester VI: Paper 4: Income Tax

After completion of the course

C01: Students will get knowledge about calculation of Income from Salary.

C02: Students will learn Income from Other Sources.

C03: Students will understand Income Exemption from Tax.

C04: Students will get knowledge about Deduction under Chapter VI-A.

B.com III Semester – VI: Paper 5: Advance accounting

After completion of this course students will be able to:

C01: Learn about Investment Accounts

C02: Learn about Single entry system & single entry conversation of double entry system.

C03: Learn about Accounts of holding companies

C04: Gain awareness about Accounts of public utility concern

B.com III Semester – VI: Paper 6: Business Communication

After completion of this course students will be able to learn about:

C01: Communication Media, Characteristic of Print Media, Radio, Television, Internet etc.

C02: Organizational communication, company manuals, house journals, placement brochures, information booklets and organizing trade fair and conference.

C03: Principles, Functions of Public Relation officers, Creation of a public image communication with government cordial relation with consumers.

C04: Recent Aspects of Business communication, recent trends in communication, modern form of communication, fax, email and video conferencing.