

# **GOVERNMENT GIRLS GENERAL DEGREE COLLEGE, KOLKATA**

## **DEPARTMENT OF COMMERCE**

### **Course Outcome Programme Outcome under NEP, 2020**

B.Com. (Honours / Honours with Research) of 4 years' duration and 3 year under graduate B.Com degree are awarded by the University of Calcutta after successful completion of the course. During the course period, the University of Calcutta holds Eight examinations, namely Semester I, II, III, IV, V, VI, VII and VIII for B.Com. (Honours / Honours with Research) and six semester examinations for 3 years B.Com Courses. The syllabus of study consists of Discipline Specific Core Course / Major, Minor, AEC, SEC, Practical/ Tutorial, CVAC, IDC, Summer Internship and Research. B.Com programme ensures students' knowledge in the field of current business world and informing about the recent changes in several field of economy by offering various courses namely Accountancy, Cost, Marketing, Economics, ICT, HRM, Entrepreneurship Development, Computerized Accounting, and much more.

### **Programme Outcome (PO):**

This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements. After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company. Capability of the students to make decisions at personal & professional level will increase after completion of this course. Students can independently start up their own business. Students can get thorough knowledge of finance and commerce. The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

## **Program Specific Outcome:**

The students can get the knowledge, skills and attitudes during the end of the B.Com degree course. By goodness of the preparation, they can turn into a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on. Students will prove themselves in different professional exams like C.A, C S, CMA, PSC, UPSC as well as other courses. The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities. Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer. Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator as well as other financial supporting services. Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. Students will be able to do their higher education and can make research in the field of finance and commerce.

To attain avowed educational goals and objectives, Program Specific Outcome, assumed to be set a framework for categorizing and consisted of six major categories: Knowledge, Comprehension, Application, Analysis, Synthesis, and Evaluation. The categories after Knowledge were presented as “skills and abilities,” with the understanding that knowledge was the necessary precondition for putting these skills and abilities into practice.

You cannot understand a concept if you do not first remember it, similarly you cannot apply knowledge and concepts if you do not understand them. It is a continuum from Lower Order Thinking Skills (LOTS) to Higher Order Thinking Skills (HOTS).

## Semester I

	<b>Paper</b>	<b>Credit of the Paper</b>	<b>Total Credit</b>	<b>Course Outcome</b>
Major (Core)1 Paper	Financial Accounting-I	4	4	<p>The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements. After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"><li>1. Apply the generally accepted accounting principles while recording transactions and preparing</li></ol>

				<p>financial statements;</p> <p>2. Demonstrate accounting process based on accounting theory;</p> <p>3. Measure business income applying relevant accounting standards;</p> <p>4. Evaluate the importance of depreciation and inventories in financial statements;</p> <p>5. Prepare cash book and other accounts necessary while running a business;</p> <p>6. Prepare financial statements of sole proprietors firms;</p> <p>7. Prepare accounts of non-profit organizations;</p> <p>8. Get a proper accounting idea of special sales transactions such as consignment, self-balancing system;</p> <p>can able to prepare insurance claim statement under loss of stock and loss of profit method.</p>
Minor / InterDisciplinary1 paper	Principles and Practice of Management	4	4	<p>After completion of the course, learners will be able to:</p> <p>1. Get the proper knowledge of different school of thoughts of man agent and its applicability in business;</p> <p>2. To understand the concept and criteria of different functions of management such as planning, directing, staffing;</p> <p>To understand the concept and application of motivation, coordination and controlling in business.</p>

Multi Disciplinary	Microeconomics	3	3	<p>The course aims to familiarize the learner's basic idea about how an individual use the economic resources, respond to incentives and engage them in decision- making. After the course completion the student will be able to understand</p> <ol style="list-style-type: none"> <li>1. about the concepts of microeconomics dealing with consumer demand and consumer</li> </ol>
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				<p>behaviour.</p> <p>2. about the supply side of the market through the production and cost behaviour of firms.</p> <p>3. about the perfectly competitive market and its short-run and long-run equilibrium process.</p> <p>4. Deal with numerical and quantitative issues in economics</p>
Ability Enhancement Course	Compulsory English	2	2	<p>The course aims to:</p> <ol style="list-style-type: none"> <li>1. familiarize the students with Indian and World English Literature.</li> <li>2. Inculcate in the students social values, ethics and sense of the aesthetic.</li> <li>3. Enhance the English reading, writing and vocabulary skills.</li> </ol>
Skill Enhancement Course	Entrepreneurship Development	4	4	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the concept of entrepreneurship, entrepreneur and enterprise as well as their role and importance in the present versatile situation;</li> <li>2. Identify the parameters to assess opportunities and constraints for new business ideas;</li> </ol> <p>Develop a business idea by adopting systematic</p>
Value Added Course	1. Constitutional Values and Fundamental Duties	2+2	2+2	<p>This course enhances the knowledge and relevance of Indian Constitutions. The major learning outcomes of this subject are as follows:</p> <ol style="list-style-type: none"> <li>1. After completing this course students can get the idea of regulatory framework of companies as per revised Companies Act, 2013;</li> <li>2. To gain the knowledge on difference between</li> </ol>

				Companies Act,1956 and the revised
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			<p>Companies Act,2013;  3.To acquire the knowledge on several contemporary changes in business to facilitate the economy  Learners can get the proper knowledge of business administration say from business start up, registration to liquidation.</p>
	<p>2.Environmental Studies</p>		<p>The main outcomes of those projects are as follows</p> <ol style="list-style-type: none"> <li>1. To provide students a complete framework for understanding the relationship between humans and their environment.</li> <li>2. To provide students with informed perspectives on biological and physical processes relevant to environmental problems.</li> <li>3. To make the students able to understand different environmental policies and practices.</li> <li>4. To engage students in combating pollution related problems in local communities.</li> <li>5. To</li> </ol>



				prepare students for careers, citizenship and environmental
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				<p>stewardship through experiential activities through projects.</p> <p>To equip students with the knowledge necessary to pursue higher studies and professional career related to environmental studies.</p>
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**Semester II**

	Paper	Credit of the Paper	Total Credit	Course Outcome
Major (Core)1	Cost Accounting	4	4	After completing this course,

Paper	I		<p>learners can get the clear picture of production as well as service cost structure which will help them in industry.</p> <p><b>LEARNING OUTCOMES:</b></p> <ol style="list-style-type: none"><li>1. To get the proper knowledge of mechanism how to calculate cost perunit of the product in manufacturing sector;</li><li>2. To acquire a proper idea on</li></ol>
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				<p>cost estimation;</p> <ol style="list-style-type: none"> <li>3. Learners can capture a specific knowledge about the computation of cost in service sector;</li> <li>4. To enhance the knowledge about the cost control criteria of the business;</li> <li>5. To enlighten the knowledge about the optimum utilization of scarce resources for the sustainable business development;</li> <li>6. To provide the proper knowledge of cost estimation and selling price determination in several market situation;</li> </ol> <p>To emphasize the knowledge about stock taking in business under different market environment.</p>
Minor/ Inter Disciplinary 1 Paper	Marketing Management and Human Resources management			<p>The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.</p> <p><b>LEARNING OUTCOMES:</b> After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> <li>1. Develop an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm;</li> <li>2. Explain the dynamics of consumer behaviour and process of market selection through STP</li> </ol>

				<p>stages;</p> <p>3. Analyze the process of value creation through marketing decisions involving product development;</p>
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				<p>4. Analyze the process of value creation through marketing decisions involving product pricing and its distribution;</p> <p>5. Analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.</p> <p>6. Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;</p> <p>7. Prepare a Human Resource Plan in an organisation;</p> <p>8. Prepare a report on job analysis;</p>
Multidisciplinary	Macroeconomics	3	3	<p>To familiarize the students with the basic concept of Macro Economics and its application. 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. After the course completion the learners will be able to understand the</p> <ol style="list-style-type: none"> <li>1. basics of national income accounting along with the different macroeconomic indicators.</li> <li>2. equilibrium determination of both commodity and money market by Keynesian Models.</li> <li>3. causes of different types of inflation</li> <li>4. Concept of supply of money, measures of money supply including high powered money</li> </ol>

				and money multiplier.
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				5. concept of Inflation and various monetary and fiscal policies to control inflation
Ability Enhancement Course	Compulsory English	2	2	The course aims to: 1.familiarize the students with Indian and World English Literature. 2.Inculcate in the students social values, ethics and sense of the aesthetic. 3.Enhance the English reading, writing and vocabulary skills.
Skill Enhancement Course	IT and its Application in Business	4	4	This course is a smooth blending of theoretical as well as practical knowledge of information technology and its application in business. So this entire course make students better equipped to handle their daily digital challenges in their personal and professional life. 1. To enhance the knowledge of information technology and through it how proper inter and intra organizational communication can build up. 2. In the era of digitalization, how e-security will protect us that knowledge will provide this course; 3. This course provide the knowledge on how data, information are preserved, handled and applied for business purpose; 4. To enlighten about the proper usage of internet in business; 5. To provide the in depth idea about IT Act,2000 and



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				<p>pros and cons;</p> <p>6. After completing the application part of this course, students can get a wide knowledge of word, excel, power point presentation, website designing which are very much required skills in Indian as well as Global job market.</p> <p>To consider the new changes in economy, this subject also spread the knowledge of database management system in several sectors of the business</p>
Value Added Course	Environmental Studies	4	4	<p>The main outcomes of those projects are as follows</p> <p>1. To provide students a complete framework for understanding the relationship between humans and their environment.</p> <p>2. To provide students with informed perspectives on biological and physical processes relevant to environmental problems.</p> <p>3. To make the students able to understand different environmental</p>

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				<p>pollution related problems in local communities.</p> <p>5.To</p> <p>prepare students for careers, citizenship and environmental stewardship through experiential activities through projects.</p> <p>To equip students with the knowledge necessary to pursue higher studies and professional career related to environmental studies.</p>