



Department Of Commerce

MORIGAON COLLEGE, MORIGAON, ASSAM-782105

Established: 2012

PROGRAMME OUTCOME

(BACHELOR OF COMMERCE)

Program Outcomes for Bachelor of Commerce (B.Com) Course:

1. Functional Expertise:

Graduates will be equipped for employment in functional areas such as accounting, taxation, banking, insurance, and corporate law.

2. Business Environment Aptitude:

Develop of attitude for effective and efficient work within diverse business environments.

3. Interdisciplinary Knowledge:

Gain comprehensive knowledge across various disciplines, including commerce, business, accounting, economics, finance, auditing, and marketing.

4. Practical Skills:

Learners will be fit for acquiring practical skills to function as tax consultants, audit assistants, and in other financial support service roles.

5. Professional Course Options:

Students will be fit for pursuing a range of professional courses such as CA, M.Com, MBA, CMA, ICWA, CS, etc., to further specialize in specific areas.

6. Role Flexibility:

Prepare students to play roles as businessmen, entrepreneurs, managers, and consultants in the business landscape.

7. Soft skills development:

Development of essential soft skills for effective communication, teamwork, and adaptability.

COURSE OUTCOME
(UNDER CHOICE BASED CREDIT SYSTEM)

SEMESTER	PAPER CODE	PAPER NAME	OUTCOME
SEMESTER - I	BCM-AE-1014	BUSINESS COMMUNICATION	Learners will be able to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.
		ASSAMESE	The students will get to know about business in Assamese language. They will also learn about some Assamese terms used in business communication. Moreover, it will make them able to write applications in Assamese language.
	COM-HC-1016	FINANCIAL ACCOUNTING	Help students to acquire conceptual knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.
	COM-HC-1026	BUSINESS LAWS	Enhance basic knowledge of the important business legislation along with relevant case law
	COM-GE-1026	INVESTING IN STOCK MARKETS	Provide basic skills to operate in stock markets and the ways of investing in it. It will enable the student to take up investment in stock markets independently
	COM-GE-1016	MICRO ECONOMICS	Acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.
SEMESTER - II	ENV-AE-2014	ENVIRONMENTAL STUDIES	Learners will be able learn about the environment, various components and ways to conserve our environment.
	COM-HC-2016	CORPORATE ACCOUNTING	Help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements
	COM-HC-2026	CORPORATE LAWS	Impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.
	COM-GE-2016	MACRO ECONOMICS	Student with knowledge of basic concepts of the macroeconomics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

	COM-GE-2026	INSURANCE & RISK MANAGEMENT	Develop understanding among students about identifying analysing and managing various types of risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business along with its regulatory framework.
SEMESTER- III	COM-HC-3016	COMPUTER APPLICATIONS IN BUSINESS	Provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.
	COM-HC-3026	INCOME TAX LAW AND PRACTICE	Provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.
	COM-HC-3036	MANAGEMENT PRINCIPLES AND APPLICATION	Provide the student with an understanding of basic management concepts, principles and practices.
	COM-GE-3046 (A)	BUSINESS STATISTICS	Familiarise students with the basic statistical tools used for managerial decision-making.
	COM-SEC-HC-3054 (A)	ENTREPRENEURSHIP	Orientation of the learner toward entrepreneurship as a career option and creative thinking and behavior.
	COM-SEC-HC-3044(B)	NEW VENTURE PLANNING	Develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.
SEMESTER- IV	COM-HC-4016	COST ACCOUNTING	Acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.
	COM-HC-4026	BUSINESS MATHEMATICS	Familiarize the students with the basic financial mathematics tools, with an emphasis on applications to business and economic situations.
	COM-HC-4036	HUMAN RESOURCE MANAGEMENT	Acquaint students with the techniques and principles to manage human resource of an organisation.
	COM-GE-4046 (A)	INDIAN ECONOMY	Enable the student to grasp the major economic problems in India and their solution.
	COM-GE-4046 (B)	MICRO FINANCE	Learners will be able to understand the basic concepts of micro-finance and its importance, institution structure, management of micro-finance institutions and microfinance in Indian context.
	COM-SEC-HC-4054 (A)	E-COMMERCE	Learners will become familiar with the mechanism for conducting business transactions through electronic means

	COM-SEC-HC-4054 (B)	E-FILING OF RETURNS	Learners will be able to understand the concepts and practical knowledge about electronic filling of returns
SEMESTER - V	COM-HC-5016	PRINCIPLES OF MARKETING	Provide basic knowledge of concepts, principles, tools and techniques of marketing.
	COM-HC-5026	FUNDAMENTALS OF FINANCIAL MANAGEMENT	Familiarize the students with the principles and practices of financial management.
	COM-DSE-HC-5036 (A)	MANAGEMENT ACCOUNTING	Impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.
	COM-DSE-HC-5036 (A)	ADVANCED FINANCIAL ACCOUNTING	Impart advanced knowledge on financial accounting applicable in business of special nature and on Government accounting system.
	COM-DSE-HC-5036 (C)	ADVERTISING	Familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.
	COM-DSE-HC-5036 (D)	BANKING	Enable the students to understand the banking system present in India and how they function to mobilize the savings of different section of the economy.
	COM-DSE-HC-5036 (F)	INDIAN FINANCIAL SYSTEM	Provide students the basic knowledge of Indian Financial System and its components, institutions and their functions.
SEMESTER - VI	COM-HC-6016	AUDITING AND CORPORATE GOVERNANCE	Provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility
	COM-HC-6026	INDIRECT TAX LAWS	Provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.
	COM-DSE-HC-6036 (A)	FUNDAMENTALS OF INVESTMENT	Familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.
	COM-DSE-HC-6036 (B)	CONSUMER AFFAIRS AND CUSTOMER CARE	Familiarise the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

	COM-DSE-HC-6036 (C)	ADVANCED CORPORATE ACCOUNTING	Help the learners to acquire advanced knowledge of corporate accounting and to learn the techniques of preparing accounts and statements under various corporate situations.
	COM-DSE-HC-6036 (E)	INDUSTRIAL RELATIONS AND LABOUR LAWS	Enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

COURSE OUTCOME

[UNDER FYUGP (NEP)]

SEMESTER	PAPER CODE	PAPER NAME	OUTCOME
SEMESTER - I	CORE - 1	BUSINESS ORGANIZATION AND MANAGEMENT	On successful completion of the paper students will be able to understand about organization structure and its process; develop knowledge and skills regarding management principles and functions required to run an organization.
	CORE - 2	FINANCIAL ACCOUNTING	Students will be able to record, classify, and summarize financial transactions, prepare financial statements in accordance with accounting standards, and analyze basic financial information for decision-making purposes
	CORE - 3	INDIAN FINANCIAL SYSTEM	Understanding the diverse components and functions of the system, the role of regulatory bodies, the impact of policies on economic growth, and the development of analytical skills to evaluate and navigate financial markets effectively
	MDC - 1	BUSINESS MATHEMATICS	Students will be able to learn various mathematical calculations related to finance. This will enable them learn business finance problems.
	VAC - 1	ENVIRONMENTAL STUDIES	Learners will be able learn about the environment, various components and ways to conserve our environment.
	SEC - 1	INFORMATION TECHNOLOGY IN BUSINESS	Provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.
	AEC - 1	BUSINESS COMMUNICATION	Leaners will be able to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.
		ASSAMESE	The students will get to know about business in Assamese language. They will also learn about some Assamese terms used in business communication. Moreover, it will make them able to write applications in Assamese language.

SEMESTER - II	CORE - 1	CORPORATE ACCOUNTING	Learners will be able to analyse and interpret financial statements, apply accounting standards and principles to prepare accurate financial reports, and make informed financial decisions based on a thorough understanding of corporate financial performance
	CORE - 2	PRINCIPLES AND PRACTICE OF MANAGEMENT	By the end of the course, students will be able to apply management principles and theories in practical situations, demonstrate effective leadership skills, analyse and solve management problems, and make informed decisions to enhance organizational effectiveness
	CORE - 3	PRINCIPLES OF MARKETING	By the end of the course, students will be able to analyse consumer behavior, develop marketing strategies, utilize marketing tools and techniques, and evaluate marketing campaigns to effectively target and engage customers in diverse market environments.
	MDC - 1	BUSINESS ECONOMICS	Acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.
	VAC - 1	TRADE & COMMERCE IN INDIA	Learners will be able to learn different aspects of trade and commerce in Indian region. This will enable them to have in-depth idea of various financial aspects of trade and commerce and their dimensions.
	AEC - 1	ENGLISH COMMUNICATION	The students will get to know about business in English language. They will also learn about some English terms used in business communication. Moreover, it will make them able to write applications in English language