



S. KULA WOMEN'S COLLEGE

Kongkhampat, Nambol, Manipur- 795134

(Affiliated to Manipur University)

PROGRAM AND COURSE OUTCOME

For BCOM

DEPARTMENT OF COMMERCE

PROGRAM OUTCOME

The Students at the end of B.Com programme can become a:

PO1: Business Administrator.

PO2: Financial Accountant.

PO3: Cost Accountant.

PO4: Management Accountant.

PO5: Business Researcher.

PO6: Bank Manager.

PO7: Personal Secretary.

PO8: Project Manager.

PO9: Income Tax Consultant.

PO10: GST Consultant.

PO11: Legal Adviser.

PO12: Stock Broker.

PO13: Business Entrepreneur.

PO14: E-Commerce and Advertising Consultant.

PO15: HR Manager.

B.Com also provides well trained dynamic and professionals for:

- 1) Industries and multinational companies.
- 2) Banking sectors and insurance consultants.
- 3) Financing and leasing companies.
- 4) Transport Agencies and warehousing.
- 5) Stock Markets and Foreign trade.
- 6) Financial Analyst, Tax consultants, Tax practitioners and Investment consultants.
- 7) Financial and Management Accountants.
- 8) Marketing Manager, Store Manager, Purchase Manager and Sales Manager.
- 9) Human Resource Manager, Counsellor.
- 10) Retail Manager and Customer Relationship Manager
- 11) Decision maker.
- 12) Stock broker.
- 13) Chartered Accountants, Advocates, Cost Accountants and Company Secretaries.
- 14) Administrator of the different types of Business and non-business organizations.

COURSE OUTCOME

I SEMESTER

E1-(101) BUSINESS COMMUNICATION

Objective: To develop effective Business Communication skills.

Course Outcomes: After completing the course, learners shall be able to:

CO1: Understand the various barriers to effective communication.

CO2: Explain nonverbal communication.

CO3: Understand the role of listening in communication.

CO4: Design business letters in various formats.

CO5: Draft various trading letter and develop appropriate skills for report writing.

E2 (101) FINANCIAL ACCOUNTING

Course Outcomes: After completing the course, learners shall be able to:

CO1: Acquire conceptual knowledge of basic accounting.

CO2: Describe in depth study of subsidiary books and learn the procedure of preparing a bank reconciliation statement.

CO3: Describe the methods of preparing trial balance and final accounts.

CO4: Learn the accounting treatment of various aspects of consignment and understand various methods of recording joint ventures transactions.

CO5: Determine the useful life and value of the depreciable assets.

E3 (101) BUSINESS ECONOMICS AND ENVIRONMENT

Course Outcomes: After completing the course, learners shall be able to:

CO1: Perform demand and supply analysis to analyze the impact of economic events on market.

CO2: Evaluate the factors affecting firm behavior such as production and costs.

CO3: Analyze the performance of firms under different market structure.

CO4: Describe in details all the factors that influence the business environment and understand social responsibilities of business.

CO5: Know about the important of external factors that constitute the economic environment of a business and learn a stable and dynamic political environment for business growth.

II SEMESTER

FC-2 E COMMERCE

Course Outcomes: After completing the course, learners shall be able to:

CO1: Understand the basic idea of Ecommerce and its functions.

CO 2: Learn in details with examples the network infrastructure of ecommerce.

CO3: Understand the details of various Ecommerce and Business model.

CO4: Understand the various mode of online mode of payment system.

CO5: Understand in details the various E-Security system and its applications.

E1 (202) PRINCIPLES OF MANAGEMENT

Course Outcomes: After completing the course, learners shall be able to:

CO1: Understand the importance of administration and Management and learn principles of management in traditional and modern scientific way.

CO2: Understand in details about planning and decision making to achieve organizational goals.

CO3: Learn about the principles of organization and importance of staffing function of management.

CO4: Describe the role of directing for smooth running of business organization and understand motivational theories.

CO5: Learn control process and management control techniques in which managers continually watch the activities of the workers to ensure that they conform to the planned activities.

E2-202(FUNDAMENTALS OF ENTREPRENEURSHIP)

Objective: The purpose of this paper is to enable the student to develop the importance of entrepreneurship and to understand the generation of self-employment.

Course Outcomes: After completing the course, learners shall be able to:

CO1: Understand the concept of entrepreneurship in the context of Indian economic scenario.

CO2: Explain the major theories of entrepreneurial motivation and list the major components of competency.

CO3: Noting on Global entrepreneurship monitor.

CO4: Discuss the government policy towards developing and promoting small scale sector in the country.

CO5: Appreciate the need for institutional support for entrepreneurs.

E3-202 COST ACCOUNTING

Course Outcomes: After completing the course, learners shall be able to:

CO1: Identify and classify Material cost, Labour cost and overhead.

CO2: Learn about ascertainment cost of any/various product/s.

CO3: Understand duty and functions of a cost accountant.

CO4: Understand role of cost accounting in manufacturing concern.

CO5: Determine job costing, process costing, contract costing and service costing.

III SEMESTER

FC-2 FUNDAMENTALS OF COMPUTER

Objective: To impart basic knowledge about fundamental computer.

Course Outcomes: After completing the course, learners shall be able to:

CO1: Understand the meaning, feature and classifications of Computers.

CO2: Understand what Input and Output devices are.

CO3: Appreciate the concept of memory.

CO4: Handle document creation for communication.

CO5: Understand the meaning and need of Computer Network.

E1 (303) COMMERCIAL LAWS

Course Outcomes: After completing the course, learners shall be able to:

CO1: Describe the relevance of business law to individuals and businesses and the role of law in economic, political and social context.

CO2: Understand the various framework of contract which is discharge.

CO3: Identify the fundamental legal principles behind contractual agreement.

CO4: Identify the rights of consumers and able to create awareness about consumer's rights.

CO5: Introduce fundamental aspects of intellectual property rights to students who are going to play a major role in development and management of innovation projects in industries.

E2-303 BUSINESS MATHEMATICS AND STATISTICS

Course Outcomes: After completing the course, learners shall be able to:

CO1: Understand in depth the theory and functions of Set.

CO2: Learn in details with applications of calculus to solve business problems

CO3: Understand in detail the characteristics and application of Statistics.

CO4: Learn in depth the classification of various measures of dispersion.

CO5: Understand in details the classification and application of Correlation and Regression.

E3-303 MANAGEMENT ACCOUNTING

Course Outcomes: After completing the course, learners shall be able to:

CO1: Understand in details of managerial planning

CO2: Understand in details of managerial control and decision making.

CO3: write down the characteristics of management accounting and its related to make decision of company.

CO4: Learn in depth and able to work as Financial Manager.

CO5: Understand the related matter of financial controlling units.

IV SEMESTER

E1 (404) AUDITING

Course Outcomes: After completing the course, learners shall be able to:

CO1: Understand basic principle of auditing, detection of errors and frauds, auditor's independence etc.

CO2: Learn about internal control and check, review and documentation of audit work, internal control etc.

CO3: Know about audit procedure, vouching, verification of assets and liabilities compliance and substantive test etc.

CO4: Apply auditing practices to different nature of concerns.

CO5: Equipped to draft business reports and letters.

E2-404 ELEMENTS OF INCOME TAX

Course Outcomes: After completing the course, learners shall be able to:

CO1. Understand the various meaning and terms used in Income Tax.

CO2. Understand the computation of income from salary.

CO3 Understand the computation of income from House property.

CO4. Understand the computation of income from Business.

CO5. Understand the computation of income from Capital gains and various other related activities.

E3-(404) COMPANY LAWS

Objective: To impart basic knowledge of the provisions of companies Act 1956, to understand the conduct of business as per legal framework provided in the country.

Course Outcomes: After completing the course, learners shall be able to:

CO1: understand the rules and the broader procedural aspects involved in different types of companies covering the Companies Act 1956.

CO2: Distinguish between memorandum of association and articles of association and explain the contents of a prospectus.

CO3: Comprehend and appropriately use the basic legal documents essential for operations and management of company.

CO4: Detail the law and practice regarding the calls for forfeiture and transfer of shares.

CO5: Distinguish between varied company processes, meetings and decisions.

V SEMESTER

(H)-505 CORPORATE ACCOUNTING

Objective: To provide the knowledge relating to the Accounting standards and to enable students to know about Final Accounts.

Course Outcomes: After completing the course, learners shall be able to:

CO1: Outline the objectives and functions of the Accounting Standards.

CO2: Understand SEBI guidelines for issue of bonus shares.

CO3: Understand the accounting for amalgamation and absorption of companies.

CO4: Prepare final statements after Reconstruction of a company.

CO5: Understand various provisions of the Banking Regulation Act, 1949

(H)-506 GOODS AND SERVICE TAX (GST)

Course Outcomes: After completing the course, learners shall be able to:

CO1: Understand the constitutional framework of indirect taxes and overview of GST.

CO2: Learn in details the procedure of Registration under GST.

CO3: understand the meaning and scope of Supply in GST.

CO4: understand the meaning and functions of ITC (Input Tax Credit) and GST return.

CO5: Learn in details of Audit in GST.

(H)-507 FINANCIAL MANAGEMENT

Objective: The course aims to familiarize the learners with the principles and practices of financial management

Course Outcomes: After completing the course, learners shall be able to:

CO1: Explain the nature and scope of financial management.

CO2: Discuss the various sources of finance in today's competitive industry.

CO3: List out the causes and effect of over capitalisation and under capitalisation, meaning and definition of cost of capital.

CO4: Estimate various capital structure theories and determination of capital structure.

CO5: Evaluate working capital requirement.

VI SEMESTER

(H)-608 ADVANCE ACCOUNTING

Course Outcomes: After completing the course, learners shall be able to:

CO1: Learn about the application of accounting knowledge of special business activities.

CO2: Develop the skill and recording of transaction related issues and shares and debentures.

CO3: Able to accounting treatment of branches and departmental accounts.

CO4: Understand accounting process of non-profit organisations.

CO5: Learn about purchasing process and method of purchasing system. Eg. Hire Purchase / Instalment payment system.

(H)-609 ACCOUNTING INFORMATION SYSTEM

Course Outcomes: After completing the course, learners shall be able to:

CO1: Understand in details the uses of Financial Accounting system in accounting software.

CO2: understand how Cost Accounting transactions are recorded and allocated with the help of systems.

CO3: identify various Management and Accounting software's.

CO4: Understand the various Accounting and Reporting techniques.

CO5: understand the basic idea of the difference between traditional Auditing and system Auditing.

(H) 610- RESEARCH METHODOLOGY

Objective: To acquaint the student the methodology for preparing project report, field report or business report in depth and research.

Course Outcomes: After completing the course, learners shall be able to:

CO 1: Learn the details of conducting scientific method.

CO2: Understand the different types of research methods.

CO3: Familiarize with research terminologies and sources of data collection.

CO4: Get acquainted with various techniques of data Analysis.

CO5: Understand and able to report about various issues of different organisations through research report.