

B.COM

COURSE OUTCOMES (COs)

1ST SEMESTER

Course Outcome of the Course “FUNDAMENTALS OF INSURANCE” (101)

- CO1: Detail description on concept of insurance its scope, advantages, disadvantages, importance
- CO2: Study about the classifications of different types of insurance i.e. Life insurance, general insurance etc
- CO3: Study about different types of general insurance.
- CO4: Analysis regarding insurance agency and its functions role etc.
- CO5: The role of insurance agent and how to make insurance agent as a self-employment.
- CO6: Detail discussion of insurance organization and its functions .
- CO7: Study about the insurance intermediaries and its role.

Course outcomes: course outcomes of “BUSINESS MATHEMATICS”(101)

- CO 1: Understand the students to have such minimum knowledge of Mathematics as is applicable to business and economic situations.
- CO 2: Theory of Sets: Definitions, types of sets, operations on sets, verification of the Laws of algebra of sets, order of a set, application of sets.
- CO 3: sum of A.P. and G.P. series, arithmetic and geometric means, application of A.P. and G.P. in Solving business problems.
- CO4: Discussion on Logarithm: Introduction, laws of logarithm, logarithmic tables.
- CO5: Study on Compound Interest and Annuities.
- CO6: Discuss and calculation of Determinants and Matrices.
- CO7: Determine Permutation and Combination
- CO8: To study on Co-ordinate Geometry of Two Dimensions.

Course Outcomes of the Course “FINANCIAL ACCOUNTING I” (102)

- CO 1: Describe The Accounting Principles, Concepts, GAAP, Role and information.
- CO 2: Describe the Accounting Standard and its importance objectives related to Accounting Process.
- CO 3: Classifying, and discussing different Accounting Authority IASC, IASCF, IASB, IAS, ICAI, ASB, and SEBI.
- CO 4: Explain meaning of ledger and its types.
- CO 5: Understand the agreement of hire purchase and its Accounting Treatment.
- CO 5: To know what is hire purchase system, installment purchase system and Credit sales.
- CO: Discuss the meaning of royalty and their types or Accounting treatment in the condition of short working, strike, lockout etc.

Course Outcome of the Course “**BUSINESS ORGANIZATION & ENTREPRENEURSHIP DEVELOPMENT (103)**”

CO1- Students will get an overview about Multinational Corporation, Joint Sector, Franchising and Micro Enterprise.

CO2- Elaborate the types of Business Combination and policy in India.

CO3- Describe the various location theories and about optimum firm.

CO4- Write the meaning of productivity and method to improve productivity.

CO5- Describe the meaning of rationalization.

CO6- Elaborate the functions and significance of entrepreneurship in Indian context.

CO7- Write about procedure of promotion of a new venture.

CO8- Discuss about the importance of entrepreneurship development program in India.

CO9- Study the role of entrepreneur in socio-economic development of a country.

CO10- Study the role of government in entrepreneurship development.

Course Outcome of the Course “**INDIAN FINANCIAL SYSTEM**” (104)

CO1: Student will get an overview of the Indian Financial system, its meaning, concept, basic functions, and component.

CO2: Description of the classification of financial markets, methods of issue of stock in primary market.

CO3: Structure of banking in India, distinction between banking and non-banking financial institutions;, commercial bank, co-operative bank, rural bank- their features.

CO4: About the different Financial Instruments and services – concepts and characteristics, features of various financial instruments, emerging financial services.

CO5: Overview of regulatory framework of financial system, functions of RBI, SEBI.

Course Outcome of the Course “**COST ACCOUNTING**” (105)

CO1: Understand the meaning of cost accounting and limitations of cost accounting

CO2: Study how to prepare the cost sheet and elements of cost.

CO3: Know the importance of material control and its meaning, material purchase procedure.

CO4: Study about the concept of LIFO, FIFO, and EOQ in cost accounting purpose.

CO5: Give the knowledge of labour, labour turnover, idle time, overtime etc

CO6: Provide the meaning of direct and indirect expenses and its descriptions.

CO7: Description and treatment of capital, depreciations, idle facilities and Research and development expenses.

Course Outcome of the Course “HUMAN RESOURCE MANAGEMENT (105)”

CO1- Students will get an overview about evolution and growth of Human Resource Management in India and also its challenges.

CO2- Elaborate the recruitment process different sources of recruitment in an organization.

CO3- Describe the different stages of Selection procedure carried by an organization.

CO4- Write down job job evolution techniques and its advantages and disadvantages.

CO5- Describe the Factors that influence wages and salary administration of an organization.

CO6- Write about the different incentive plan implemented by an organization.

CO7- Learn the impact of Globalization on today Human Resource Management.

2ND SEMESTER

Course Outcome of the Course “COMMUNICATIVE AND FUNCTIONAL ENGLISH-I (201)”

CO1-Student will understand why communication is needed in today’s business world and what the types of communication skill are.

CO2-Learn about different dimension and different Medias of effective communication.

CO3-Understand the essential of effective communication and know what the role of communication in self development is.

CO4-Understand about the forms of group communication and learn about the different types of barriers to communication.

CO5-Get the skill of writing different types of business correspondence with internal parties and external parties.

CO6-Learn about the importance of Grammar in communication including transformation of sentence, finding common errors in English and also about phonetics.

Course outcome of the course “FINANCIAL ACCOUNTING-II”(202).

CO1: TO Enable in learning the accounting standards ,its applicability, and their enforcements. Also to enable the students to know about the functions, duties, objectives and responsibilities of international accounting Standards Board, IASCF, and process of issuing of international financial reporting standards.

CO2: To study meaning of branch, types of branches and to study the different methods of branch accounting.

CO3: To know about the meaning, objectives of departmental accounting ,allocation of common expenses and preparation of departmental profit and loss account.

CO4: To provide a brief knowledge about the meaning ,needs of valuation, methods of valuation of goodwill and relevant provisions etc.

CO5: To Learn about dissolution of partnership firm and settlement of accounts on dissolution etc.

CO6: To study about determination of purchase consideration and accounting entries on closing of the books of the firm on sale and on conversion to a company.

Course Outcome of the Course “PRINCIPLES OF MANAGEMENT (203)”

- CO1- Study the different theories of management and its principles.
- CO2- Elaborate the contribution of P.F. Ducker, H. Simon, T. Peters and M. Porter.
- CO3- Get an overview about the significance and types of planning.
- CO4- Study the advantage and disadvantages of organization and its different types.
- CO5- Study the importance of motivation in an organization to motivate its employees.
- CO6- Study the barrier to communication and strategy to improve the barriers.
- CO7- What are different control techniques used by an organization.
- CO8- Study how a company implement a change in an organization.
- CO9- Study the components of organization climate.

Course outcomes of course BUSINESS STATISTICS(204)

- CO1: Explain the Meaning, Scope and limitations of statistics; Collection and representation of data : Primary and Secondary data
- CO2: Study on Linear correlation and Linear Regression.
- CO3: Problem solving on Index Numbers and Time Series.
- CO4: Discussion on Theory of Probability and Probability Distribution.
- CO5: Understand the Sampling Theory and Level of Significance.
- CO6: Explain the Statistical Quality Control (SQC).

Course Outcome of the Course “HUMAN RESOURCE PLANNING AND DEVELOPMENT” (205)

- CO1: Student will get an overview of HRP & HRD with need for HRD in the Indian context,
- CO2: About Employee training, Executive Development and career Management.
- CO3: About different methods and process of Performance Appraisal and Human Resource mobility.
- CO4: Learn different measurement of HRP (accounting, audit, information system).

Course Outcome of the Course “MANAGEMENT ACCOUNTING” (205)

- CO1: Student understand the concept of management accounting, objectives, scope limitations, comparison
- CO2: Give the knowledge of applications of computer in management accounting.
- CO3: Understand the role of management accounting in decision making process.
- CO4: Provide the meaning and definition of marginal cost and costing.
- CO5: Know about the concept of Break Even Analysis, CVP analysis.
- CO6: Develop the concept of budget and budgetary control along with fixed and flexible budget.
- CO7: Provide guidelines how to prepare the fixed and flexible budget.
- CO8: Give the concept of standard costing and variable analysis

3RD SEMESTER

Course Outcome of the Course “COMMUNICATIVE AND FUNCTIONAL ENGLISH-II (302)”

CO1-The students will learn about the use of English in everyday situation of human life.

CO2-Understand the use of English and grammar in different business situation.

CO3-Understand the use of grammar in effective communication and learn about the importance of vocabulary in business communication.

CO4-Learn about the different types of business correspondence such as business letters, memos, circulars, quotations etc.

CO5-Understand the role of information technology in effective communication.

CO6-Study about the modern forms of communication and their use in business communication.

Course Outcome Of The Course “CORPORATE ACCOUNTING”(303)

CO1: To enable preparation of Final accounts of a joint stock company (both Horizontal and Vertical Format).

CO2: To study about issue of right and bonus shares, Employees Stock Option Scheme (ESOP), Buy back of shares and their respective requirements and accounting treatment.

CO3: To study about the issue of debentures, accounting treatment of expenses and losses on issue of debentures and different methods of redemption of debentures-sources of funds etc.

CO4: To have a fair understanding of the meaning of amalgamation, Accounting Standard 14, different type of amalgamation and their accounting treatments.

Course Outcome Of The Course “DIRECT TAXES” (304)

CO 1: To know about the Income Tax Act 1961: Basic Concepts of Definitions and Residential status and Tax Liability.

CO2: To study the heads of income -computation of income under different heads of income of the income tax act 1961.

CO3: To Study the Assessment Procedure, Returns, and Advance Payment of Tax, Tax deduction at source, consequences of nonpayment of taxes etc of the Income Tax Act 1961.

CO4: To have fair understanding of the Wealth Tax Act 1957 including definitions, Basics of charge etc.

Course outcomes of the course “CORPORATE LAWS”(305)

CO1: Discuss on Formation of companies and types as well and necessary , Provisions of the companies Act 1956 and 2013.

CO2: Describe Company’s share capital and its different sub-divisions.

CO3: Discuss the meaning of Prospectus what provision are adopt and context of Prospectus.

CO4: Discuss the different way of raising capitals and different types of securities Issued by the company.

CO5: To know the SEBI Guidelines for issued of shares to the public.

CO6: Discussion are made on directors of company, their duties, powers, Liabilities, appointment.

Course outcomes of the course “ADVANCE CORPORATE ACCOUNTING”(306)

CO1: Discuss Valuation of shares and its methods.

CO2: Discuss pre-incorporation and post-incorporation profit of company.

CO3: Understand External and Internal reconstruction of company.

CO4: To know the process of winding upper liquidation of a company.

CO5: Discuss the formation of holding and subsidiary companies and its Accounting treatment.

Course Outcome of the Course “INDUSTRIAL RELATIONS AND LABOUR LAWS” (306)

CO1: Student will get an overview of the Concept & Aspects of Industrial Relations with Labour welfare activities & workers education.

CO2: learn about Industrial Disputes, different types of strikes. Tripartite & bipartite bodies

CO3: Basic knowledge of Settlement --conciliation & mediation, arbitration, adjudication.

CO4: An overview Trade Union Act, 1926, Industrial Employment (Standing Orders).

CO5: knowledge of social security laws.

CO 6: knowledge of working condition laws.

4TH SEMESTER

Course Outcome of the Course “Business Economics (401)”

CO1: Student understands the concept of Business Economics, National Income and its importance in Business Economics.

CO2: Knowledge about the demand function.

CO3: Knowledge about the Production Function

CO4: Knowledge about the Cost Analysis, modern approach of cost.

CO5: Provide guidelines on Market structure and price determination:

CO6: Give the concept of Factor Pricing

Course Outcome of the Course “AUDITING AND ASSURANCE” (402)

CO1: Study the meaning and concept of Auditing, objectives, limitations, classifications of frauds and errors.

CO2: Develop the concept of auditing and its relationship with other disciplines

CO3: Explanations the meaning internal control and internal check system.

CO4: Acquire the knowledge regarding how to prepare the internal control questionnaire.

CO5: Knowledge of audit sampling and technique how to check the audit risk.

CO6: Provide knowledge regarding vouching and verification of assets and liabilities.

CO7: Provide the concept of audit report and how to prepare it, attestation process.

Course Outcome of course “INDIRECT TAXATION (403)”

CO1-Student will get a overview about the history of indirect tax and different types of indirect tax prevailing in India.

CO2-Understand about goods and services tax and its advantage in Indian economy.

CO3-Learn the structure of GST in India.

CO4-Study the meaning of input tax credit and learn about eligibility and conditions for taking input tax credit facility.

CO5-Learn about the procedure of registration under GST Act and documents required for registration under GST.

CO6-Study about the different rates of GST on goods and services.

CO7-Learn about different modes of furnishing of return under GST and also the process of scrutiny of return.

Course Outcome of the Course “FINANCIAL SERVICES” (404)

CO1: Student will get an overview of Financial Services with its classification.

CO2: Concept on Leasing and Hire purchase –distinction -companies in India.

CO3: About Merchant Banking–evolution and growth in India.

CO4: Learn what called Mutual funds —Forms–Types –working mechanism of Mutual Funds.

CO5: knowledge about Innovations in financial

Course Outcomes of course “ADVANCE FINANCIAL ACCOUNTING”(405)

CO1: Discuss the book-keeping of Bank and presentation of financial statements of Bank with provisions.

CO2: Preparation of Accounts of LIC.

CO3: Explain the meaning of investment Accounts and types of interest and dividend.

CO4: Explain what are the condition a person claim his insurance and to ascertain loss of stock and loss of profits.

CO5: Discuss the Government Accounting.

CO6: Explain general principles of Government Accounting and their book of Account.

Course outcome of **COST AND MANAGEMENT ACCOUNTING (405).**

CO1: To know the meaning, basic concepts related with cost accounting and its difference with other branches of accounting and functions of cost and Preparation of cost sheet.

CO2: To know about material control concept and techniques, labor cost control procedures and classification of overhead etc.

CO3: To study the Meaning ,Steps involved in standard costing,Variance analysis as well as the Classification of variance etc.

CO4: To get an overview of management accounting its nature, scope and objectives tools and techniques and to know the relationship between management accounting and financial accounting etc.

CO5: To study the Concept , Nature and limitation of financial statements as well as its need, tools and techniques of analysis of financial statements

CO6: To study about the concept of C-V-P relationship, Break even analysis, Marginal costing as tools for decision making.

5TH SEMESTER

Course Outcome of the Course “**BUSINESS ENVIRONMENT”(501)**

CO 1: Student will get an overview of Business Environment.

CO 2: Description about Economic trends: National Income, sector wise analysis.

CO3: Different Problems of Growth: Unemployment; Poverty; Regional Imbalances; Social injustice; Inflation; parallel economy.

CO 4: About the Role of Government in making Policies in India

CO5: knowledge on International Business Environment SAFTA, SAARC, ASEAN India’s current trade balance of payment scenario.

CO6: Problems and prospects of the industry in Assam.

Course Outcome of the Course “**MARKETING MANAGEMENT”(502)**

CO1: Student will get a framework of marketing environment, Marketing Mix-Seven-Ps, Future of marketing in India

CO 2: Changing trends of consumer behavior.

CO 3: Classification of Product concept.

CO 4: Description of Price concept.

CO 5: Description of Promotion mix programme.

Course Outcome of the Course “FINANCIAL MANAGEMENT ” (503)

- CO1: Highlight the introduction of financial management and its goal.
- CO2: discussion and analysis regarding over capitalization and under capitalization
- CO3: Understand the meaning and concept of cost of capital.
- CO4: Highlight the capital budgeting decision process like ARR, IRR, NPV, Profitability Index.
- CO5: Understand the meaning of working capital, its management process.
- CO6: Detail study about the determinants of Working Capital requirements.
- CO7: Analysis of dividend policies.

Course Outcome of the Course “REGULATORY FRAMEWORK OF BUSINESS-I” (504)

- CO1: Detail discussion of Indian Contract Act 1872 and its meaning, elements.
- CO2: Students understand the concept of different elements of a valid contract such as offer and acceptance, consideration, capacities of parties etc.
- CO3: Know the concept of breach of contract, remedies, damages etc
- CO4: Develop the idea of contingent contracts, indemnity and guarantee, contract of bailment.
- CO5: Focus the idea and knowledge of sale of goods act 1930 which includes agreement to sale, bailment, hire purchase meaning of price auction etc.
- CO6: Detail description on Assam Co- operative Societies Act, 1949 and its contents.

Course Outcome of the course “CUSTOMER RELATIONSHIP MANAGEMENT (505)”

- CO1- Get an overview about the significance of Customer Relationship Management and strategies used by company of Building relationship.
- CO2- Elaborate the factors influencing customer interaction and Customer relation process.
- CO3- Study the key requirement to implement a effective customer relationship process.
- CO4- Write about the factors which lead to high retail growth in India.
- CO5- Describe the impact of globalization on retail industry in India.
- CO6- Elaborate the different types of retail stores prevailing in India.
- CO7- Gen an overview about tenant mix in a retail store.
- CO8- Understand the importance of warehouse inventory and Transportation in retail industry.

Course Outcomes of the Course “Financial statement Analysis” (505)

- CO 1: Discuss of the financial statement of a business.
- CO2: Explain the method how preparation of Financial statement.
- CO3: Understand the need for financial statement Analysis.
- CO4: Explain the meaning of Accounting ratio and its classification.
- CO5: Evaluation of statement of changes in financial position
- CO 6: Discuss the meaning of fund flow and cash flow statement and its preparation.

6TH SEMESTER

Course Outcome of the Course “INFORMATION TECHNOLOGY IN BUSINESS”(601)

CO 1: The overview of History of computers with different hardware and software programming, Applications of Computers in Business.

CO 2: knowledge on Operating system--Windows & Linux.

CO 3: Idea about Computer network -LAN, MAN & WAN, email applications to business.

CO 4: Different Applications Software-I , Introduction to MS Word- Features; File- Creation,

CO 5: Introduction to MS-Excel- MS-Access-.

CO 6: Application of Information technology in different areas. **Laboratory** knowledge, Application project.

Course Outcome of course “MARKETING OF SERVICES (602)”

CO1- Get an over view about nature and characteristics of Service.

CO2- Understand the service Marketing mix including the 7 P’s of service marketing.

CO3- Understand the service distribution strategy adopted by an organization

CO4- Elaborate the role of customer in service delivery process.

CO5-Understand the different stages of a new service development process

CO6-Learn about the different stages of consumer decision making process

CO7- Describe the marketing strategy for Banking, Health, Transport, Hotel and Tourism industry

Course Outcome of the Course “MODERN BANKING PRACTICES” (603)

CO1: Study about the concept of bank and its different types of bank.

CO2: Know the different functions of bank like developmental functions, agency functions etc

CO3: Know about the bank balance sheet of a bank and its different items.

CO4: Develop the knowledge of bank customer relationship.

CO5: Study the knowledge of negotiable instrument and its different types.

CO6: Understand the concept of credit management.

CO7: Knowledge about how should manage the credit policy system in banking business.

Course Outcomes of course “REGULATORY FRAMEWORK II” (604)

CO1: Understand the importance of partnership business.

CO2: Discuss rights and liabilities and what the change is when a new partner admits in partnership.

CO3: Explain power and scope consumer protection.

CO4: Discuss the foreign exchange management of India.

CO5: To know Reserve Bank’s power end foreign exchange management

Course Outcomes of course “PROJECT REPORT” (605)

CO1 : Project preparation and presentation.