

Department of Commerce

Gurucharan College, Silchar

Programme Outcomes for TDC Commerce (B,Com. Honours and General Course):

After the completion of TDC Honours Course and General Course in Commerce, the students are expected to achieve the following programme outcomes (POs):

PO 1	The students shall have an understanding of the knowledge in Commerce and its importance in the present world
PO 2	The students shall be aware on the practical aspects in accounts related activities
PO 3	The students shall have to cope with the computer related activities
PO 4	The students shall have fundamental knowledge on management practices.
PO 5	The students shall have knowledge on Financial Sector and equity with methods and techniques of Capital Market perspective
PO 6	The students shall have the capacity to calculate different decision making attributes with mathematical tools, statistical techniques and the system of cybernetics
PO 7	The students shall be aware on the practical knowledge on Direct and Indirect Taxes
PO 8	The students shall have cope with the changing nature of entrepreneurial abilities for becoming self employed
PO 9	The students shall understanding abilities on current economic conditions of the country

Course Outcomes (COs) for TDC Commerce Honours Course

Semester I

BCH 101: Business Communication

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The concept of communication, process and types.
CO 2	The barriers of communication
CO 3	The composition of various kinds of business correspondence
CO 4	The preparation of Business Reports
CO 5	Oral presentation of business reports
CO 6	The use of MS Powerpoint

BCH 102: Financial Accounting

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The theoretical aspect of Accounting
CO 2	The Computerized Accounting system like Tally
CO 3	The calculation of Business income

CO 4	The preparation of Final Accounts including Balance Sheet
CO 5	The accounting for Hire purchase and installment system
CO 6	The Inland Branch accounting

BCH 103: Business Law

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The concept and provisions of Indian Contract Act
CO 2	The provisions of Sale of Goods Act
CO 3	The provisions of Partnership Act
CO 4	The concept of Limited Liability Partnership
CO 5	The different types of Negotiable instrument and the Negotiable Instrument Act

BCH 104: Micro Economics

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The concept of revenue
CO 2	The concept of Indifference Curve and its analysis

CO 3	The concept and application of isoquants
CO 4	Equilibrium under perfect competition
CO 5	Concept of Monopoly
CO 6	Monopolistic competition
CO 7	Oligopoly

Semester II

BCH 2.2: Corporate Accounting

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The accounting for share capital and debenture
CO 2	The Final Accounts of Company
CO 3	Valuation of Goodwill
CO 4	Valuation of shares
CO 5	Accounts of Holding Companies
CO 6	Accounts of banking companies
CO 7	Accounts of Insurance Companies

BCH 2.2: Corporate Law

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The concept and types of companies under the Company's Act
CO 2	NCLAT
CO 3	Formation of a company

CO 4	The documents essential for the formation of a company
CO 5	Company Management
CO 6	Company meetings
CO 7	Concept of Audit and auditors
CO 8	Winding up of a company
CO 9	Insider Trading
CO 10	The Depositories Act

BCH 2.4: Macro Economics

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of macro economics
CO 2	Economy in the short run
CO 3	Concept and causes of inflation
CO 4	Unemployment and Labour Market
CO 5	Behavioural Foundations

Semester III

BCH 3.1: Human Resource Management

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The concept and functions of Human Resource Management
CO 2	Emerging challenges in Human Resource Management
CO 3	Acquisition of Human Resource
CO 4	Training and Development of employees
CO 5	Management Development
CO 6	Performance Appraisal
CO 7	Maintenance of Human Resource

BCH 3.2: Income Tax Law and Practice

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The concept and types incomes
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CO 2	Assessment year, previous year and financial year
CO 3	Computation of income from salaries and house properties
CO 4	Profits and gains from business and profession
CO 5	Computation of total income
CO 6	Preparation of returns
CO 7	Online preparation and submission of ITR

BCH 3.3: Management Principles and Applications

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of management
CO 2	Evolution of Management Thought
CO 3	Planning
CO 4	Decision making
CO 5	Organising
CO 6	Concept of Staffing

CO 7	Motivation: concept and theories
CO 8	Leadership: Concept and theories
CO 9	Communication process and types
CO 10	Barriers of communication
CO 11	Concept of Control
CO 12	Control techniques

BCH 3.4: Business Statistics

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Classification of data
CO 2	Measures of central tendency
CO 3	Measures of variation
CO 4	Skewness
CO 5	Probability theory and Probability Distribution
CO 6	Correlation

CO 7	Regression
CO 8	Index Number
CO 9	Time Series
CO 10	Sampling
CO 11	Calculation with MS Excel package

BCH 3.5: E-Commerce

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of e-commerce
CO 2	Technology used in e-commerce
CO 3	Security and encryption
CO 4	IT Act 2000
CO 5	E-payment system
CO 6	Online business transaction
CO 7	Practical aspect related to e-commerce

Semester IV

BCH 4.1: Cost Accounting

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of cost accounting
CO 2	Elements of cost : Material and Labour
CO 3	Concept of overhead and its allocation and apportionment
CO 4	Methods of wage payment system and Incentive scheme
CO 5	Concept of Unit costing, contract costing, process costing and service costing
CO 6	Book keeping in costing
CO 7	Reconciliation of cost and financial accounting

BCH 402- Business Mathematics

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of matrices
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CO 2	Concept of determinants
CO 3	Mathematical functions and their types
CO 4	Concept of Marginal analysis
CO 5	Partial differentiation
CO 6	Maxima and minima
CO 7	Mathematics of Finance
CO 8	Linear Programming

BCH 403- Computer Application In Business

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Word Processing
CO 2	Preparing presentation using Ms Power point
CO 3	Application of spreadsheet in Business – MS Excel
CO 4	Application of spreadsheet in Business – MS Access
CO 5	Data Base Management System

CO 6	Application of DBMS
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BCH 404 Entrepreneuership

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of entrepreneurship
CO 2	Meaning of intrapreneurship and technopreneuership
CO 3	Concept of Business Group
CO 4	Entrepreneur Support System
CO 5	Role of industries , entrepreneur's association and self help group
CO 6	Mobilizing resouces for startups
CO 7	Basic Start up problems

BCH- GE 401 Indian Economy

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Basic issues in economic development
CO 2	Concept of development and underdevelopment
CO 3	Measures of development and underdevelopment
CO 4	Condition of Indian economy at the Eve of independence
CO 5	Evolution of Planning
CO 6	Economic reforms since 1991
CO 7	Growth and development of Indian economy at different phase of policy regimes
CO 8	Sectorial trends and issues

Semester V

BCH 501 Principles of Marketing

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of Marketing
CO 2	Consumer Behavior
CO 3	Concept of Market segmentation
CO 4	Concept of Product- product mix, branding, packaging and leveling , product services , life cycle of product , consumer adoption process etc.
CO 5	Pricing
CO 6	Distribution Channel
CO 7	Promotion
CO 8	Recent development in marketing – social marketing, online marketing, direct marketing , services marketing, green marketing, rural marketing etc.

BCH 502 Fundamentals of Financial management

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of Finance
CO 2	Investment decision
CO 3	Financial Decision
CO 4	Dividend decision
CO 5	Working capital decision
CO 6	Application of MS Excel in calculating the financial requirement

BCH-DSE 501 Group A (a) Management Accounting

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of Management accounting
CO 2	Scope and techniques of management accounting
CO 3	Difference between cost accounting and management accounting
CO 4	Concept of cost control and cost reduction

CO 5	Budgetary Control
CO 6	Preparation of suitable form of budget
CO 7	Standard costing
CO 8	Marginal costing
CO 9	Steps in decision making process

BCH-DSE 501 Group- A (b) Corporate Tax Planning

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of tax planning
CO 2	Corporate Tax in India
CO 3	Types of Companies
CO 4	Residential status of companies
CO 5	Tax planning with reference to setting up of a new business
CO 6	Tax planning with reference to financial management

CO 7	Make or buy decision, own or lease and repair or replace decision
CO 8	Special provisions relating to non- residence
CO 9	Tax planning with reference to business restructuring

BCH-DSE 501 Group- A (c) Advertising

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Communication process
CO 2	Media decision
CO 3	Message development
CO 4	Measuring advertising effectiveness
CO 5	Advertising agencies' role, types and selection
CO 6	Social, legal and ethical aspects of advertising in India

BCH-DSE 501 Group- A (e) Financial markets, Institutions and Financial services

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Financial system and its components
CO 2	Financial Markets
CO 3	Financial Institutions
CO 4	Financial Institutions
CO 5	Financial services
CO 6	Leasing and Hire purchase

Semester VI

BCH-CC 601 Auditing and Corporate governance

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of auditing
CO 2	Audit of Companies
CO 3	Special areas of audit
CO 4	Corporate governance and business ethics
CO 5	Morality and ethics, business values and ethics
CO 6	Green governance , Rating agencies

BCH-CC 601 Group B (a) Fundamentals of Investment

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The investment environment
CO 2	Fixed income securities
CO 3	Approaches to equity analysis
CO 4	Portfolio analysis and financial derivatives
CO 5	Investors protection

BCH-CC 601 Group B (c) Business Tax Procedure and Management

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Advance Payment of tax
CO 2	Concept of Tax deduction/collection at source
CO 3	Penalties and prosecutions
CO 4	Settlement commission, search and seizure , survey
CO 5	Transactions with persons located in notified jurisdictional area

CO 6	Information technology and tax administration
CO 7	Concept of TAN, TIN , e-TDS/e-TCS

BCH-CC 601 Group B (d) International Business

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Introduction to international Business
CO 2	Theories of international trade
CO 3	International organizations and arrangements
CO 4	Regional economic co-operations
CO 5	International Financial Environment
CO 6	Organizational structure for international business
CO 7	Development and issues in international business
CO 8	Foreign trade promotion measures and organizations in India
CO 9	Financing of foreign trade and payment terms

BCH-CC 601 Group B (e) Industrial relations and Labour laws

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of industrial relations
CO 2	Trade union
CO 3	Collective bargaining and workers' participation in management
CO 4	Discipline and grievance Redressal
CO 5	The Industrial Dispute Act 1947
CO 6	The Factories Act 1948

BCH-DSE 601 Group B (f) Business Research methods and project works

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Meaning of research
CO 2	Scope of business research
CO 3	Concept of hypothesis testing
CO 4	Process of research
CO 5	Measurement

CO 6	Report preparation
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BCH-CC 602 Indirect tax law

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Introduction to Goods and services tax
CO 2	GST Act
CO 3	Tax structure in India
CO 4	Leavy, collection and exemptions from tax
CO 5	Supply under GST
CO 6	Registration, return and assessment
CO 7	Gst council and regulatory framework

Course Outcomes (COs) for TDC Commerce General Course

Semester I

BCP 101: Business Communication

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The concept of communication, process and types.
CO 2	The barriers of communication
CO 3	The composition of various kinds of business correspondence
CO 4	The preparation of Business Reports
CO 5	Oral presentation of business reports
CO 6	The use of MS Powerpoint

BCP 102: Financial Accounting

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The theoretical aspect of Accounting
CO 2	The Computerized Accounting system like Tally
CO 3	The calculation of Business income
CO 4	The preparation of Final Accounts including Balance Sheet
CO 5	The accounting for Hire purchase and installment system
CO 6	The Inland Branch accounting

BCP 102: Business organization and management

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Foundation of Indian Business
CO 2	Forms of business organisations
CO 3	Management and organizations
CO 4	Rationale and forms of public enterprises

CO 5	International business, multinational business
CO 6	The theory of leadership , motivation and control
CO 7	Functional areas of management

Semester II

BCP 201: Business Law

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The concept and provisions of Indian Contract Act
CO 2	The provisions of Sale of Goods Act
CO 3	The provisions of Partnership Act
CO 4	The concept of Limited Liability Partnership
CO 5	The different types of Negotiable instrument and the Negotiable Instrument Act
CO 1	The concept and provisions of Indian Contract Act

BCP 201: Business Mathematics and statistics

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Matrices
CO 2	Differential Calculus
CO 3	Uni-variate analysis
CO 4	Bi-variate analysis
CO 5	Time based data

Semester III

BCP 301: Company Law

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The concept and types of companies under the Company's Act
CO 2	NCLAT
CO 3	Formation of a company
CO 4	The documents essential for the formation of a company
CO 5	Company Management
CO 6	Company meetings
CO 7	Concept of Audit and auditors

CO 8	Winding up of a company
CO 9	Insider Trading

BCP 302: Income Tax Law and Practice

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The concept and types incomes
CO 2	Assessment year, previous year and financial year
CO 3	Computation of income from salaries and house properties
CO 4	Profits and gains from business and profession
CO 5	Computation of total income
CO 6	Preparation of returns
CO 7	Online preparation and submission of ITR

BCP 301: E-Commerce

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of e-commerce
CO 2	Technology used in e-commerce
CO 3	Security and encryption
CO 4	IT Act 2000
CO 5	E-payment system
CO 6	Online business transaction
CO 7	Practical aspect related to e-commerce

Semester – IV

BCP 401: Corporate Accounting

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The accounting for share capital and debenture
CO 2	The Final Accounts of Company
CO 3	Valuation of Goodwill
CO 4	Valuation of shares
CO 5	Accounts of Holding Companies
CO 6	Accounts of amalgamation of companies

BCH SEC 401 Entrepreneurship

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of entrepreneurship
CO 2	Meaning of intrapreneurship and technopreneurship
CO 3	Concept of Business Group
CO 4	Entrepreneur Support System
CO 5	Role of industries , entrepreneur's association and self help group
CO 6	Mobilizing resources for startups
CO 7	Basic Start up problems

BCH DSC 402 : Cost Accounting

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of cost accounting
CO 2	Elements of cost : Material and Labour
CO 3	Concept of overhead and its allocation and apportionment
CO 4	Methods of wage payment system and Incentive scheme

CO 5	Concept of Unit costing, contract costing, process costing and service costing
CO 6	Book keeping in costing
CO 7	Reconciliation of cost and financial accounting

Semester V

BCH DSE 501: Micro Economics

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of demand and supply
CO 2	The concept of Indifference Curve and its analysis
CO 3	The concept and application of isoquants
CO 4	Equilibrium under perfect competition
CO 5	Concept of Monopoly
CO 6	Monopolistic competition
CO 7	Oligopoly

BCP 502 : - Computer Application In Business

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Word Processing
CO 2	Preparing presentation using Ms Power point
CO 3	Application of spreadsheet in Business – MS Excel
CO 4	Application of spreadsheet in Business – MS Access
CO 5	Data Base Management System
CO 6	Application of DBMS in the area of accounting

BCP DSE 501 (a): Human Resource Management

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The concept and functions of Human Resource Management
CO 2	Emerging challenges in Human Resource Management
CO 3	Acquisition of Human Resource
CO 4	Training and Development of employees

CO 5	Management Development
CO 6	Performance Appraisal
CO 7	Maintenance of Human Resource

BCP DSE 501 (b): Principles of Marketing

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of Marketing
CO 2	Consumer Behavior
CO 3	Concept of Market segmentation
CO 4	Concept of Product- product mix, branding, packaging and leveling , product services , life cycle of product , consumer adoption process etc.
CO 5	Pricing
CO 6	Distribution Channel
CO 7	Promotion
CO 8	Recent development in marketing – social marketing, online marketing, direct marketing , services marketing, green marketing, rural marketing etc.

BCP-DSE 501 Auditing and Corporate governance

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of auditing
CO 2	Audit of Companies
CO 3	Special areas of audit
CO 4	Corporate governance and business ethics
CO 5	Morality and ethics, business values and ethics
CO 6	Green governance , Rating agencies

BCP DSE 502 (a) Fundamentals of Financial management

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of Finance
CO 2	Investment decision
CO 3	Financial Decision

CO 4	Dividend decision
CO 5	Working capital decision

Semester VI

BCP SEC 601 Personal selling and salesmanship

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of personal selling
CO 2	Concept of salesmanship
CO 3	Concept of motivation
CO 4	Selling process
CO 5	Preparation of sales report

BCP- GE 601 Indian Economy

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Basic issues in economic development
CO 2	Concept of development and underdevelopment
CO 3	Measures of development and underdevelopment
CO 4	Condition of Indian economy at the Eve of independence
CO 5	Evolution of Planning
CO 6	Economic reforms since 1991
CO 7	Growth and development of Indian economy at different phase of policy regimes
CO 8	Sectorial trends and issues

BCH-DSE 601 (a) Management Accounting

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of Management accounting
CO 2	Scope and techniques of management accounting
CO 3	Difference between cost accounting and management accounting

CO 4	Concept of cost control and cost reduction
CO 5	Budgetary Control
CO 6	Preparation of suitable form of budget
CO 7	Standard costing
CO 8	Marginal costing
CO 9	Steps in decision making process

BCP-DSE 601 (b) Corporate Tax Planning

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Concept of tax planning
CO 2	Corporate Tax in India
CO 3	Types of Companies
CO 4	Residential status of companies
CO 5	Tax planning with reference to setting up of a new business
CO 6	Tax planning with reference to financial management

CO 7	Make or buy decision, own or lease and repair or replace decision
CO 8	Special provisions relating to non- residence
CO 9	Tax planning with reference to business restructuring

BCP DSE 602 (d) International Business

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	Introduction to international Business
CO 2	Theories of international trade
CO 3	International organizations and arrangements
CO 4	Regional economic co-operations
CO 5	International Financial Environment
CO 6	Organizational structure for international business
CO 7	Development and issues in international business
CO 8	Foreign trade promotion measures and organizations in India
CO 9	Financing of foreign trade and payment terms

BCP-DSE 602 (a) Fundamentals of Investment

After completion of this course, the students are expected to achieve the following course outcomes

CO 1	The investment environment
CO 2	Fixed income securities
CO 3	Approaches to equity analysis
CO 4	Portfolio analysis and financial derivatives
CO 5	Investors protection