

Programme Outcomes

Department of Commerce

B.Com (Honours) courses under CBCS System of the University of Calcutta has been designed to help the under graduate students of commerce to get thorough knowledge of finance and commerce. The present syllabus helps the students to develop practical skills with respect to Computerised Accounting, Application of IT in Business, E-filing of taxes.

After completion of B.Com Degree Programme, the graduates will be able to understand the role of business and its implications on society, to understand the conceptual knowledge of accounting and acquire skills of maintaining accounts and acquire entrepreneurial, legal and managerial skills. The students will be able to improve competency to make eligible and employable in the job market.

The Student will be able to prepare financial statements of business using accounting principles, concepts, conventions and provisions.

The Course provides a number of opportunities to students for pursuing higher studies in Commerce and different disciplines under Management, viz. Finance, Marketing, Human Resource Management, E-Commerce etc.

The course develops their communication skills and build confidence so that the students can face the challenges of the corporate world.

B.Com. (Honours) in Accounting and Finance is an important career-oriented academic programmes which opens up many opportunities and the students can turn into a Manager, Cost Accountant, Chartered Accountant , Auditor, Bank Manager, Professor , Teacher and so on.

After graduation the students can prove themselves in different professional examinations like CA, CS, CAT, CMA, UPSC etc.

Course Outcomes

B. Com (Hons)

SEMESTER-1

1. Microeconomics I & Statistics

It gives the students with the basic concepts of micro economics and its applications to business situations. It discusses about some of the important microeconomics elements like demand, supply analysis, production and cost analysis, perfect competition and analysis about different markets.

The subject statistics provides basic idea about the use of statistical methods and techniques in the business like Measure of Central Tendency, Dispersion, Interpolation and Moments etc. Statistical tools and techniques are used in market research before launching new products, stock market development and banking sectors etc.

2. Business Laws

It provides idea about the concept of legal framework like the Indian Contract Act, 1872, The Sale of Goods Act, 1930, The Partnership Laws, The Negotiable Instruments Act 1881 and the Consumers Protection Act . Its purpose is to enable students to learn set of laws that govern the dealings regarding commercial matters.

3. Principles of Management

It provides idea about the basic principles of the management, idea about the foundation of the management, importance, various functions of management, different schools of thought etc., which is essential from governing all the organizations.

4. FINANCIAL ACCOUNTING –I

This subject provides knowledge of various accounting concepts, conventions accounting theory etc. The subject helps to study the method of maintaining the books of accounts.

SEMESTER- 2

1. E-Commerce & Business Communication

E- Commerce subject gives an overview to the student regarding the use of E-Commerce in today business world. It provides a brief idea about the concept e-commerce, types of e-commerce used, E- CRM and SCM, digital payment, ERP, implementation etc.

In Business Communication practical aspects like writing resume, E-mail, business letter etc., are explained and it also discusses about the role and importance of Communication in the Business, various modes of communications used, barriers and remedial measures etc.

2. Company Law

It helps the students to understand the laws, rules and regulations that pertain to the companies. It gives the basic idea about the Company, its formation, the legal procedure required for the company's registration, about company's administration and all about shares and debentures. The subject entitles with the study of learning various statutory provisions of the Indian Companies Act 2013.

3. Marketing Management and Human Resource Management

This subject provides students about the basic concepts of marketing, role of marketing management and elements of the market like consumer segmentation, 4Ps of Marketing, distribution channels etc.

HRM provides knowledge about the concept of HRM, HRP, training and development and its emerging role in present business world. This subject helps to understand the objectives, scope, functions and environment of Human Resource Management.

4. Cost and management accounting – I

It provides the basic concepts about costs, role of cost accountant, analysing and estimating the cost of material, labour and overheads etc.. It also gives an idea about the various cost accounting use of different costing accounting techniques and procedures.

5.Environmental Studies

This subject helps the students to learn about the utilization and preservation of natural resources, knowledge about ecosystems and to understand causes, effects and control measures of environmental pollution.

SEMESTER- 3

1.Information Technology & Its Application in Business

The subject provides the knowledge on Information Technology which is very important in today's business. It provides an idea about the use of applications software, practical application of methods such as MS-PowerPoint, MS-Office, MS-Access and Tally.

2. Business Mathematics & Statistics

It gives the basic idea about the role of mathematics & statistics in the business by using different methods like Permutations and Combinations, Set Theory, Logarithm, Compound Interest and Annuities, Correlation and Regression Analysis, Index Numbers and etc.

3. Financial accounting – II

This subject helps the student to learn about accounting and its different accounting methods like partnership accounting, branch accounting, hire purchase, departmental accounting and many others.

4. Indian Financial System

This subject provides knowledge about the basic concepts of Financial System, Financial market (money and capital market) and financial institutions.

SEMESTER: 4

1. Microeconomics-II & Indian Economy

This subject provides an idea about the basic concepts of Monopoly, Imperfect Competition, Price Determination factors. It also discusses about the basic issues in Economic Development and features of Indian economy and social issues in Indian economy. It also provides an idea about the policies adopted by different ruling Governments.

2. Entrepreneurship Development and Business Ethics

This subject motivates the students to think for startup of new venture, the student can learn about the meaning, elements, determinants and importance of entrepreneurship, factors required to develop the entrepreneurs etc. It helps the students how they can be an ethical entrepreneur.

Business Ethics provides knowledge about the basic concept of Business Ethics, the principles guiding the business ethics of any organisation, corporate culture and corporate governance.

3. Taxation-I

This subject helps the students to learn the different provisions of both direct and indirect taxation and also computation of income tax. It informs the students about the basic concepts and definition about the Income Tax Act, 1961.

4. Cost and Management Accounting II

This subject provides knowledge about costing and its implications, important methods of costing like marginal costing, standard costing, budgeting, tools of budgetary control, cost volume and profit analysis etc. It helps the students to learn about managerial decision making.

SEMESTER: 5

1. Auditing & Assurance

This subject helps the students to gain knowledge about the basic concept, need and purpose of Audit, Audit procedures & techniques, Audit risk and internal control system, internal check system, vouching, verification and valuation, audit report and about company audit. It helps to develop professional skill or expertise of the students. It helps the students to learn the role, importance and responsibilities of an auditor in a company.

2. Taxation-II

This subject helps the student to acquire knowledge about Income Tax provisions, computation of total tax, tax payable and concept and implication of GST. It becomes helpful for the employment of the student of commerce in corporate and other business firm.

3. Macroeconomics and Advanced Business Mathematics

This subject helps to build the concept on macroeconomics in terms of National Income, Equilibrium of Commodity and Money Market, Money, Inflation etc.

The subject Business Mathematics provides the knowledge about the basics of some of the important concepts like functions, limit and continuity, differentiation and integration, determinants and matrix.

4. Corporate Accounting

This subject imparts knowledge about accounting for shares and debentures of companies, buy back and redemption of preference shares, preparation of final accounts, amalgamation, reconstruction etc. The students learn various financial statement analysis of companies.

SEMESTER: 6

1.Computerised Accounting System and E-filing of Tax Return

It provides practical knowledge about the use of Tally package and application of TDS and GST in Tally, about filing of Income Tax Return, tds returns etc.

2. Project Work

Students are assigned with the project work on any topic related to Accounting and Finance like Financial Statement Analysis, GST, consumer behaviour, analysis of working capital etc. so that the students can get knowledge on both theoretical and practical aspects of the topic. It develops understanding of research methodology and its applications and understanding of different methods of data collection and its interpretation.

3. Financial Reporting and Financial Statement Analysis

This subject helps the students to get knowledge about the basic concept of financial reporting and analysing the financial statements of the company. It helps to learn different aspects of financial statements to make comparative analysis among the companies and firms.

4. Financial Management

This subject helps the students to learn how to manage the funds of the company, to learn financial, investment and dividend aspects with the objective of profit maximisation and wealth maximisation. It provides idea about Source of Finance, Cost of Capital, Capital Structure Theories etc.