

SARAT CENTENARY COLLEGE

Department of Commerce

Course Outcomes (CBCS)

Accountancy Honours

SEM-I

CC-1: Financial Accounting-I

1. The objective of this paper is to help students acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.
2. The learners will come to know the nature of financial accounting principles- concept and conventions, financial accounting standard.
3. This course enables the students to prepare accounts from incomplete records, preparation of adjustment accounts and consignment accounting.
4. This course enables the students to learn accounting for sale on approval.
5. The outcome of this course is the students will be able to prepare insurance claim for loss of stock and for loss of profit
6. This course enables the students to learn about partnership accounts (basic parts).

CC-2: Business Management

1. The course provides the student with an understanding of basic management concepts, principles and practices.

2. Through this course student will gather knowledge about evolution of management thought, Classical approach, Neo Classical approach, Human Relation approach, System approach, Contingency approach, etc.
3. This course provides knowledge regarding environmental analysis and diagnosis.
4. This course provides concept and process of organising.
5. This enables the students to know control process and major techniques of control.

GE-1: Business Mathematics

1. This course familiarizes the students with the basic mathematical tools and with an emphasis on applications to business and economic situations.
2. This course provides Knowledge regarding matrix algebra and determinants.
3. Students will be able acquiring knowledge on calculus both differential and integral.
4. Students will be able to solve linear programming problems

SEM-II

CC-3: Cost Accounting-I

1. This Course acquaints the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping system.
2. This course provides basic concepts and processes used to determine product costs and able to interpret cost accounting statements.
3. Through this course Students will be able to analyse and evaluate information for cost ascertainment, cost planning, control and decision making

CC-4: Business Law

1. This course imparts basic knowledge of the important business legislation along with relevant case law
2. This course provides knowledge regarding the Indian Contract Act ,1872, general principal of law of contract and specific contract

3. The course enables the students to know the Sales of Goods Act, 1930.
4. This course provides the knowledge regarding Partnership Laws and The Negotiable Instruments Act, 1881.

GE-2: BUSINESS STATISTICS

1. This course familiarizes the students with the basic statistical tools with an emphasis on applications to business and economic situations.
2. This paper imparts knowledge on Measures of Central Tendency, Measures of Dispersion and Shape, Corelation and Regression Analysis.
3. Through this paper Students will get a clear concept and idea on Index Numbers and Time Series Analysis.

SEM-III

CC-5: Computer Applications in Business

The course provides computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

This course help students learn the concepts, vocabulary and procedures associated with E-Commerce and the Internet.

This course provides knowledge to the students on Computer Basics, Number System and Binary Arithmetic and Logic Gates.

Through this course the students get acquainted with Internet and its Applications and get knowledge on Data Base Management System (DBMS).

Through this course the students get knowledge about Word Processing.

CC-6: Cost Accounting-II

The outcome of the course is that the student will be able to know different methods and techniques involved in cost ascertainment such as Job Costing, Batch Costing, Contract Costing and Process Costing (including joint product and by-product)

It enables the students to evaluate information for cost planning, control and decision making by getting knowledge on Standard Costing and Marginal Costing.

CC-7: Financial Accounting- II

1. The outcome of this course is to help the students acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of Business transactions.
2. Through this course the students may prepare different kinds of accounts such as Higher purchase and Instalments System, Branches and Departmental Accounts, Royalty accounting, etc.
3. This course provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm.
4. This course also provides introductory knowledge about company accounts.

SEC-1: E-Commerce

1. This course provides knowledge to the learners regarding E-Commerce, different models of it, forces behind E-commerce-governance and its impact on society.
2. This course acquaints the students with E-CRM and SCM.
3. The student incorporates knowledge about Digital Payment methods.
4. The student gets acquainted with the New Trends in E-Commerce.

GE-3: Principles of Economics

1. This course is to acquaint the students with the basic principles of economics.
2. This course provides knowledge to the students about Demand-supply framework and Equilibrium.

3. Through this course the students will get idea and concept on Production and Cost function as well as market structure.
4. This course is to acquaint the students with the Income Distribution and Factor Pricing and the students learn about Selected Macroeconomic Principles.

SEM-IV

CC-8: Financial Accounting-III

1. The outcome of this course is to help the students acquire conceptual knowledge of the corporate accounting and to impart skills for recording various kinds of corporate transactions.
2. This paper imparts knowledge about the accounting for share capital and debentures and final account and valuation of shares and good will.
3. This paper enables the students to get an idea about Internal & external reconstruction of companies, accounts of holding companies.

CC-9: Marketing Management and Human Resource Management

1. This course provides basic knowledge of concepts, principles, tools and techniques of Marketing and Human Resource management.
2. Through this course learner will be able to know quantitative and qualitative dimensions of human resource planning.
3. This course enables the students to know emerging challenges of Human Resource Management, Work Force Diversity, Empowerment, Downsizing.
4. This paper enables the students to know the consumer behaviour, marketing research CO:5: Through this course learner will be able to know about managing the product.

CC-10: Corporate Laws

1. This course imparts basic knowledge of the important corporate legislations along with relevant case laws.

2. This course enables the students to get an idea and concept about a Company, Formation of a Company, and Company Administration.
3. Through this course student acquire knowledge about Share Capital and Debenture and Corporate Meetings.

SEC-2: Entrepreneurship

1. It helps to orient the learner towards entrepreneurship as a career option, creative thinking, and behaviour.
2. This course enables the students to get a knowledge about the meaning, scope, elements, role of entrepreneurship
3. It provides knowledge about Dimension of entrepreneurship and the Role of Government and Institutions in Entrepreneurship Development.
4. Through this paper student get to know about different forms of entrepreneurship, say, Micro, Small and Medium enterprises, women entrepreneurship
5. This paper enables the students to know Sources of business ideas and test of feasibility and to mobilise the resources.

GE-4: Indian Economy

1. This course enables the student to grasp the major economic problems in India and their solution.
2. This course provides knowledge regarding basic issues in Economic Development, Policy Regimes, Growth, Development and Structural Change.
3. It enables the students to know about Sectoral Trends and Issues such as Agricultural Sector, Industry and Service Sector and in Financial Sector.

SEM-V

CC-11: Taxation-I

1. It provides basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961.
2. It provides basic knowledge on concepts about Income Tax regarding basic ideas, total income and agricultural income
3. This paper enables the students to compute taxable income under the head “Salary”, “House Property” and also “Profits and Gains of Business and Profession”.

CC-12: Auditing

1. It provides knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements and professional standards.
2. This paper enables the students to get an idea about basic concepts, classification of audit and to know the concepts about vouching and Verification of Assets and Liabilities.
3. This course provides knowledge regarding audit of companies under the companies Act 2013, And divisible profit and dividend with special reference to depreciation, provision, and reserve.
4. Through this paper the students will come to know the different types of audit report and certificates.
5. This course familiarizes the students with various institutional audit and inculcates the students with special areas of audit.

DSE-1: Management Accounting

This paper imparts the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

This course provides knowledge regarding definition, objective scope, functions, advantages, limitations, techniques of management accounting.

This paper enables the students to get an idea about the role of management accountant.

This course familiarizes the students with comparative financial statement and common size financial statement.

Through this paper the students will come to know about the concept of ratio analysis cash flow statement as per Indian Accounting Standard (Ind-AS):7, Budget, and Budgetary Control.

DSE-2: Indian Financial System

1. This course provides the student about a basic knowledge of financial markets and Institution.
2. This course familiarizes the students with major financial services in India.
3. Through this paper the students will come to know about Leasing and Hire Purchase

SEM-VI

CC- 13: Fundamentals of Financial Management

1. This course familiarizes the student with the principles and practices of financial management.
2. This course provides knowledge regarding meaning core elements, Objectives, and Scopes of financial Management.
3. Through this paper the students will come to know the role of financial manager, Concept of Time Value of Money, and Techniques for dealing with Time Value of Money.
4. The Course Enable the students to know about Sources of Finance, Cost of Capital, and Capital Structure Analysis.
5. This Course acquaints the student with knowledge of Capital Budgeting Decision, Working Capital Management and Dividend Decisions

CC-14: Taxation-II

1. It provides basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and GST.

2. This course provides knowledge regarding income of other Persons included in Assessee's Set off and Carry forward of Losses u/s 71B,72,73,74,74A.
3. This Course acquaints the student with knowledge about Deduction from Gross Total Income u/s 80C,80CCC,80CCD,80CCE,80DD,80D,80DDB,80E,80G,80GGC,80TTA,80U and Rebate u/s 87A
4. This imparts knowledge to compute total income and tax payable.
5. This course enables the students to know about GST, its Basic Concepts and Procedure.

DSE-3: Tax Procedures and Management

1. It provides basic knowledge about business tax procedures and management under different provisions of the Income tax.
2. This course enables the students to know about Tax Planning, Tax Evasion and Tax Avoidance.
3. This imparts knowledge to the learners regarding Tax Management – PAN and TAN, various types of Income Tax Returns, Advance Payments of Tax; Tax Deduction/ Collection at Source.

DSE-4: Project Work

- Through this paper the students get acquainted with Practical Knowledge about collection of Data: Primary (collected from Field Survey) and Secondary (available from published sources).
- This course helps the students acquire practical and theatrical knowledge about creation, designing and formation of project.

Name of the Department: Commerce (Hons.)

Programme Outcome

A student completing B. Com (Hons.) will acquire the following skills and knowledge which will enable him or her to pursue higher education.

1. The course helps to acquire immense knowledge on a wide spread subject applicable in the Business World like Accounting, Finance, Tax, Laws, Economics and Management.
2. Students acquire special knowledge in Tally Software which is used widely in Business Accounting and Taxation like GST. Large number of students specially from General Stream do accounting and Taxation jobs in small and medium business entities.
3. Ambitious students generally join Professional courses like CA, CMA or CS. OUTCOME for Meritorious and Interested Students can pursue Masters Programme if they are willing to opt for an academic career.
4. Students who are interested in joining a bureaucratic job may appear in the Competitive examination like West Bengal Audit and Accounts Service or West Bengal Civil Service Examination.
5. Some ambitious students join an MBA programme after completion of undergraduate course in order to join a large Business organization in a Managerial post.