

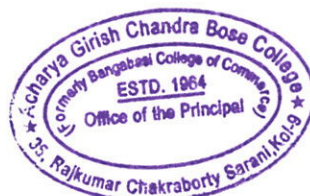
**ACHARYA GIRISH CHANDRA BOSE COLLEGE**

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**COURSE OUTCOMES**  
**B.Com. General****Sem-I (Year 1)**

PAPER	SUBJECT	COURSE OBJECTIVES	COURSE OUTCOMES
GE1.1 Chg	Microeconomics- I	<ol style="list-style-type: none"> <li>To provide an overall introduction to economics as dealing with the problems of allocation of scarce resources in optimum manner.</li> <li>To acquaint student with the basic concepts, term and provisions of Economics and specially the introductory part of micro economics.</li> <li>To develop the awareness and its application among the students in daily life situation specially in trade, business &amp; behavior of consumers &amp; produces.</li> </ol>	<ol style="list-style-type: none"> <li>To provide an overall introduction to economics as dealing with the problem of allocation of scarce resources in optimum manner.</li> <li>To build a familiarity with the basic tools of consumers and produce theory.</li> <li>To make students aware about the decision making process of business.</li> <li>To grasp students about production and the pricing in different market frame.</li> </ol>
GE1.1 Chg	Statistics	Course objective: To gain knowledge of different statistical techniques and their application to business	<p>Course Outcomes: At the end of the course, the student will be able to:</p> <ul style="list-style-type: none"> <li>Design a survey instrument to collect data for analyzing a problem situation.</li> <li>Interpret the use of statistical techniques in a business context.</li> <li>Apply different statistical techniques to solve business related problems.</li> </ul> <p>Present data in appropriate formats such as tables and graphs.</p>

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CC1.2 Chg	Principles of Management	<p><b>Course objective:</b></p> <ol style="list-style-type: none"> <li>1. The main objective is to provide knowledge about the basic management concepts, principles and practices.</li> <li>2. To make the students aware about the emerging issues in management</li> <li>3. To make the students aware about the various functions of Management like planning, organizing, staffing, leading and control.</li> </ol>	<ul style="list-style-type: none"> <li>• Design a survey instrument to collect data for analyzing a problem situation.</li> <li>• Interpret the use of statistical techniques in a business context.</li> <li>• Apply different statistical techniques to solve business related problems.</li> <li>• Present data in appropriate formats such as tables and graphs.</li> </ul>
CC1.1 Cg	Financial Accounting-I	<p><b>Course objective:</b></p> <ul style="list-style-type: none"> <li>• The prime objective of this course is to acquire conceptual knowledge of financial accounting and to provide knowledge about the technique for preparing accounts in different business organization. The student will be in position to understand treatment of specific transaction like royalty, hire- purchase and branches etc. This will also help in gaining Apply accounting techniques and methods for the formation, dissolution, partner changes, earnings distribution, and liquidation of partnerships.</li> </ul>	<p><b>Course Outcome:</b></p> <ul style="list-style-type: none"> <li>✓ This course will enable the students to combine practice and theoretical knowledge of financial accounting.</li> <li>✓ The students of this course will be active learners and develop awareness of emerging trends in financial accounting,</li> <li>✓ The course</li> </ul>

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		<ul style="list-style-type: none"> <li>The Secondary objective of this course is to introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements as Accounting Standards and Ind AS. Students are expected to gain the ability of using accounting information as a tool in applying solutions for managerial problems, evaluating the financial performance, and interpreting the financial structure.</li> <li>The technical objective is developing the skill for use and/or prepares spreadsheets/Word documents and/or computer graphics in preparing case analyses and PowerPoint slides in making presentations/submissions.</li> </ul>	<p>will provide decision making skills to the students in the financial analysis context,</p> <p>✓ The students of this course will have the ability to identify and analyze financial accounting problems and opportunities in real life situations.</p>
CC1.1 Chg	Business Laws	Course Objective: To provide basic knowledge of the provisions of the Indian Contract Act, 1872, and other business laws as amended to date.	Course Outcomes: At the end of the course, the student will be able to:

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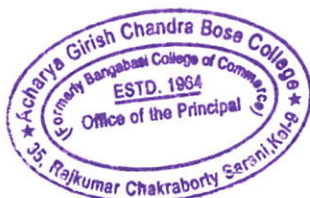
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## Sem-II (Year1)

PAPER	SUBJECT	COURSE OBJECTIVES	COURSE OUTCOMES
GE 2.1 Chg	E-Commerce	This paper aims at an understanding of the basic principles of E-Commerce and gives an insight into the application of this important area.	<p><b>Course Outcome:</b> After Completion of the subject student should able to</p> <ul style="list-style-type: none"> <li>• Understand the basic concepts and technologies used in the field of electronic Commerce</li> <li>• Should be able to understand concepts of E-Commerce and E-business.</li> <li>• Analyze real business cases regarding their e-business strategies and transformation processes and choices.</li> </ul> <p>Integrate theoretical frameworks with business strategies</p>
GE 2.1 Chg	Business Communication	<b>Course objective:</b> to equip students to acquire skills reading, writing comprehension and communication, as also to use electronic media for business communication.	<p><b>Course Outcome:</b> The successful completion of this course shall enable the student:</p> <p><b>CO1:</b>To understand the basics of the communication skills</p> <p><b>CO2:</b>Able to understand the formal and informal letter writing</p> <p><b>CO3:</b>To understand the report writing and drafting</p> <p><b>CO4:</b>The basics knowledge of English punctuations</p>
CC2.1 Chg	Company law	<b>Course objective:</b> In view of increasing emphasis on adherence to norms of good corporate governance, Company Law assumes an added importance in the corporate	<p><b>Course Outcome:</b> In the light of this, learner will be able to: Covered various provisions and case studies related to Incorporation of various types of companies, Charters of company. doctrine of constructive notice, doctrine of dissolution of company. NCLT &amp; NCLAT, XBRL/E-FILLING.</p>

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		<p>legislative it deals with construction, administration, management and conduct of affairs of Companies. A thorough study of various provisions of the Companies Act, 2013 is a must for becoming a competent and efficient Company Secretary. The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depository Laws. Case studies involving issues in corporate laws are required to be discussed.</p>	
CC2.1Cg	<p>Cost &amp; Management Accounting-I</p>	<p><b>Course Objective:</b> To understand the basic principles and concepts of cost accounting and their application.</p> <p><b>Course objective:</b> The main objective of this course is to equip the students with the knowledge of concepts, methods and techniques of management accounting and enable them to use</p>	<p><b>Course Outcomes:</b> At the end of the course, the student will be able to:</p> <ul style="list-style-type: none"> <li>• Understand fully the conceptual framework of cost accounting.</li> <li>• Interpret cost concepts and deconstruct elements of cost.</li> <li>• Prepare cost sheet.</li> <li>• Evaluate methods of material control and pricing methods to ascertain material cost.</li> <li>• Apply methods of remuneration and incentives to ascertain labour cost.</li> </ul> <p>Develop the skill to classify, allocate and apportion overheads and apply methods of absorption of overheads in cost determination.</p> <p><b>Course Outcome</b> After completing the course, the</p>

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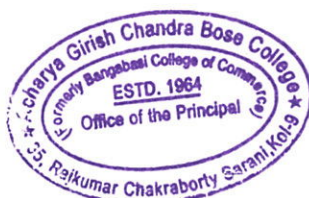
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		<p>various techniques of cost ascertainment, budget preparation and variance analysis, while focusing on its need for managerial decision making and analyze cost-volume-profit techniques to determine optimal managerial decisions.</p>	<p>student will be able to:</p> <ul style="list-style-type: none"> <li>✓ Identify differences between various forms of accounting— Financial, Managerial and Cost and the role of a Management Accountant.</li> <li>✓ Identify cost according to their associated activities and apply costing techniques for computing cost of products or services.</li> <li>✓ Prepare income statements using variable costing and absorption costing.</li> <li>✓ Make various managerial decisions on the basis of learning about concepts and issues involved therein.</li> <li>✓ Prepare different forms of budgetary statements, identify and control cost at a responsibility center assigned to a manager, analyze and report performance of the assigned responsibility center.</li> </ul> <p>Communicate effectively with appropriate skill for advocating Management Accounting.</p>
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## Sem-III(Year 2)

PAPER	SUBJECT	COURSE OBJECTIVES	COURSE OUTCOMES
SEC 3.1 Chg	Information technology and its Applications in Business	<p><b>Course Objective:</b> To familiarize students with an understanding of computers and its practical use and to make students comfortable with the use of word processing application.</p> <p><b>Course Objective:</b> To equip students with advanced word</p>	<p><b>Course outcomes:</b> At the end of the course, the student will be able to:</p> <ul style="list-style-type: none"> <li>• List the basic hardware and software of a computer and explain their features.</li> <li>• Organize files and folders in the system drive</li> <li>• Discuss criteria for purchase of computer systems and plan for their maintenance</li> </ul> <p>Create, design and edit MS</p>

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		processing software skills and to familiarize students with presentation application.	<p>Word documents</p> <p><b>Course outcomes:</b> At the end of the course, the student will be able to:</p> <ul style="list-style-type: none"> <li>• Recall shortcut keys for various advanced features of MS Word.</li> <li>• Design and edit Word documents using advanced features.</li> </ul> <p>Design effective and professional power point presentations</p>
GE 3.1 Chg	Business, Mathematics & Statistics	<b>Course objective:</b> The objective of this course is to familiarise students with the basic statistical tools used for managerial decision making.	<p><b>Course Outcome:</b> Comfort with analysing the basic statistical tools                      Ability to link this idea with managerial decision making process                      Ability to interpret the correlation and regression technique between two or more than two variables                      Understand the concept of probability and application of permutation and combination in probability                      Sound grasp of the concept of index numbers                      Recognize the concept of sampling, estimation and sampling distributions                      Understand the concept of time series analysis.</p>
CC 3.1 Cg	Financial Accounting –II	<b>Course Objective:</b> To understand specific accounting techniques used in different business situations.	<p><b>Course Outcomes:</b> At the end of the course, the student will be able to:</p> <ul style="list-style-type: none"> <li>• Understand the accounting process involved with the liquidation of companies.</li> <li>• Apply the principles of accounting to special situations like hire purchase and installment</li> </ul>

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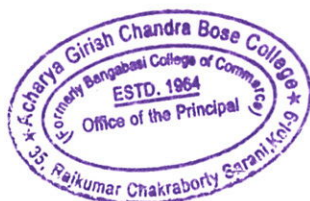
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			<p>transactions and departmental accounts.</p> <ul style="list-style-type: none"> <li>• Determine the amount of claim for loss of stock or consequential loss.</li> </ul> <p>Develop the basic skills involved in the preparation of financial statements of banks under the Banking Regulations Act, 1949.</p>
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## Sem-IV(Year-2)

PAPER	SUBJECT	COURSE OBJECTIVES	COURSE OUTCOMES
GE 4.1 Chg	Micro Economics-II And Indian Economics	<ol style="list-style-type: none"> <li>1. To provide knowledge of history of Indian economy. Specially the indepth information about the Indian industry, planning, Fiscal &amp; monetary policy.</li> <li>2. To provide basic knowledge about monopoly pricing method , pricing of product in oligopolistic market. Determination of wage rate, Trade union function, its function, weakness. Its relevance in modern business world.</li> <li>3. To build a familiarity with</li> </ol>	<p>One completion of the course students will be able to –</p> <ol style="list-style-type: none"> <li>1. Develop the idea of the basic characteristics of Indian Economy, its potential on natural resources.</li> <li>2. Understand the importance , causes and impact of population growth and its distributions.</li> <li>3. Grasp the importance of planning undertaken by the govt. have knowledge on the various objectives, failures and achievement as the foundation of the on going planning and economic reform taken by the govt.</li> </ol>

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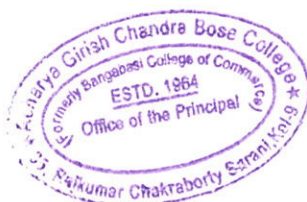


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		<p>the basic tools of consumer and producer theory.</p> <p>To grasp student about productions , and its pricing in different market.</p>	
CC4.1Chg	Entrepreneurship development & Business Ethics	<p>The purpose of the paper is to orient the learner towards entrepreneurship as a career option and creative thinking and behavior.</p> <p>The purpose of the paper is to orient the learner towards development of business ethics .</p>	<p>Acquainting the students with the concept of entrepreneurship and creative behavior, different forms of business, business incubators, venture capital, capital and private equity fund, project proposal and preparation of project report as also resource mobilization .</p> <p>Student will be able to understand the principals of business ethics, types of ethics and basics of business ethics. They will be able to understand ethics management and corporate social responsibility , corporate culture and corporate code of ethics.</p>
CC4.1 Cg	Taxation –I	<p><b>Course Objective:</b> To understand the basic provisions of the Income Tax Act, 1961, and computation of tax liability from the viewpoint of an individual.</p>	<p><b>Course Outcomes:</b> At the end of the course, the student will be able to:</p> <ul style="list-style-type: none"> <li>● Understand the basic concepts of the Income Tax Act, 1961 as applicable to individuals.</li> <li>● Determine the residential status of an individual.</li> <li>● Identify and differentiate between the different heads of income.</li> <li>● Compute income under the five heads of income as per the Income Tax Act, 1961</li> <li>● Assess and employ different provisions such</li> </ul>

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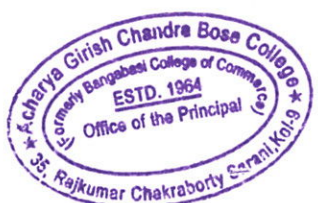
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			<p>as clubbing and set-off of income/losses as well as deductions applicable to individuals.</p> <p>Develop the skill of computing taxable income and tax liability of an individual employing the basics of tax planning.</p>
CC4.2 Cg	Cost & Management Accounting-II	<p><b>Course objective:</b> To develop and understand the basic concepts and processes used to determine product costs &amp; Service costs through various cost accounting methods and techniques which can lead to develop skill in order to interpret cost accounting statements and accounts. The course will also help to analyze and evaluate information for cost ascertainment, planning, control and decision making, and lead to solve simple real life cases.</p>	<p><b>Course Outcome:</b> On completion of the course, the students of Cost Accounting will be able to:</p> <ul style="list-style-type: none"> <li>✓ Demonstrate knowledge and understanding of the fundamentals of Cost Accounting.</li> <li>✓ Comprehend the different kinds of cost involved and develop methods for Cost Control.</li> <li>✓ Evaluate the costs and benefits of different conventional and contemporary costing systems</li> <li>✓ Analyze and provide recommendations to improve the operations of organizations through the application of Cost accounting techniques.</li> <li>✓ Develop research and analytical skills including the retrieval of information from variety of cost that may arise in business operations.</li> <li>✓ Identify the critical role of cost allocation</li> </ul>

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			<p>in the analysis of customer profitability and sales variances.</p> <ul style="list-style-type: none"> <li>✓ Communicate effectively on matters related to cost accounting.</li> <li>✓ Apply cost accounting methods for both manufacturing and service industry.</li> </ul>
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## Sem-V(Year-3)

PAPER	SUBJECT	COURSE OBJECTIVES	COURSE OUTCOMES
CC 5.1 Cg	Auditing & Assurance	<p><b>Course objective:</b> The objective of this paper is to impart the basic knowledge of auditing, corporate governance, ethics and corporate social responsibility in the global and Indian context.</p>	<p><b>Course Outcome :</b> Students Will be able to</p> <ul style="list-style-type: none"> <li>• Presents an organized analysis of theories and issues of corporate governance and business ethics.</li> <li>• Incorporating all latest amendments and rules concerning company audit and corporate governance provisions led down by LODR Regulations/Clause 49 of the Listing Agreement &amp; the Companies Act 2013.</li> <li>• Exhibit and be able to discuss understanding of ethics and social responsibility.</li> <li>• Apply and demonstrate the accounting knowledge and skills in Auditing.</li> </ul>
DSE 5.1 A	Taxation-II	<p>1. The main objective of this course is to gain knowledge about computation of tax</p>	<p>After conclusion of study students will be able to</p> <ol style="list-style-type: none"> <li>1. Compute tax liability of an individual .</li> <li>2. Filing returns</li> <li>3. Calculate TDS, W.B VAT , Sales tax.</li> </ol>

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		<p>liability of an individual and firm .</p> <p>2. To makes students aware about tax management , central sales tax, W.B VAT , central excise and customs.</p>	
DSE 5.2 A	Corporate Accounting	<p><b>Course objective:</b> To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.</p>	<p><b>Course Outcome:</b> Comfort with analyzing the financial statements Ability to link this idea with accounting theories Ability to interpret the financial statements of banking companies Understand the concept of goodwill and their valuation technique Sound grasp of the concept of valuation of shares Recognize the concept of funds and cash flow statements Understand the concept of amalgamation of companies and its technique.</p>

## Sem-VI (Year 3)

PAPER	SUBJECT	COURSE OBJECTIVES	COURSE OUTCOMES
AECC 6.1 Chg	ENVS	<p><b>Course objective:</b> The objective of the course is to make the students aware regarding environment of the business concern under which it will work.</p>	<p><b>Course Outcome:</b> It will make experienced and qualified skill person to any student for</p>

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			successfully perform better business in this competitive era.
ACC 6.1 Chg	Computerized Accounting & e-Filling of Tax Returns	<ol style="list-style-type: none"> <li>1. To help students know about the concepts and terminology used in the operations of business computer application .</li> <li>2. to give hands on experience in various applications software to enhance knowledge in business activities.</li> <li>3. To enlighten the students in emerging issues in data science.</li> </ol>	<p>One completion of the course students will be able to –</p> <ol style="list-style-type: none"> <li>1. Create different accounting documents namely accounting voucher , inventory voucher, pay roll. TDS, GST.</li> <li>2. Design computerized accounting system.</li> <li>3. e-filling and tax return.</li> </ol>
DSE 6.1 A	Financial Reporting & Financial Statement Analysis	<p><b>Course objective:</b> To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.</p>	<p><b>Course Outcome:</b> Student gain knowledge on financial markets and institutions and to familiarize them with major financial services in India.</p>
DSE 6.2 A	Financial Management	<p><b>Course objective:</b> The main objectives of Financial Management course are:</p> <ul style="list-style-type: none"> <li>• To understand the Profit maximization occurs when marginal cost is equal to marginal revenue.</li> <li>• To know about the Wealth maximization means maximization of shareholders' wealth. It is an</li> </ul>	<p><b>Course Outcome:</b> After studying this course the students should be able to:</p> <ul style="list-style-type: none"> <li>✓ Understand the foundations of financial management, risk return framework and role of a</li> </ul>

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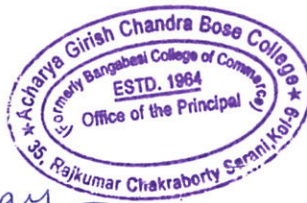
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		<p>advanced goal compared to profit maximization.</p> <p>To see the Survival of company is an important consideration when the financial manager makes any financial decisions. One incorrect decision may lead company to be bankrupt.</p> <ul style="list-style-type: none"> <li>• To be aware of Minimization on capital cost in financial management can help operations gain more profit.</li> <li>• To apply the tools from financial management this would facilitate the decision making i.e. CAPM Model and Capital Budgeting.</li> <li>• To estimate working capital requirement of Business concern in all aspects.</li> <li>• To maintaining proper cash flow is a short run objective of financial management. It is necessary for operations to pay the day-to- day expenses e.g. raw material, electricity bills, wages, rent etc. A good cash flow ensures the survival of company.</li> <li>• To explain the Factors affecting the capital structure and significant role of Cost of Capital</li> </ul>	<p>finance manager.</p> <ul style="list-style-type: none"> <li>✓ Analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques.</li> <li>✓ Critically examine various theories and determinants of capital structure, analyze financial plans and determine optimal capital structure.</li> <li>✓ Critically examine various theories and policies of dividend and determine optimal payout policy.</li> <li>✓ Understand the intricacies of working capital management and effectively manage cash, receivables and inventories.</li> </ul>
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