

## B.Com. Honours Programme under CBCS

Chandra Kamal Bezbaruah College, Teok

(Affiliated to Dibrugarh University)

### PROGRAMME OUTCOMES (POs)

<b>DEPARTMENT OF COMMERCE</b> <b>C.K.B. COLLEGE, TEOK</b>	After successful completion of three year degree program in Commerce a student will be able –
<b>PROGRAMME OUTCOMES (POs)</b>	<p>PO-1. To understand the role of business and its implications on society.</p> <p>PO-2. To apply conceptual and technical knowledge of accounting in the practical field and thereby enhance the skills to maintain books of accounts in an efficient manner.</p> <p>PO-3. To apply the knowledge to identify the traditional and modern avenues in the fields of management, marketing, entrepreneurship, banking, accounting, finance and so on and so forth.</p> <p>PO-4. To be effective with the skills and techniques of communication followed by improving their competency in order to make them eligible and employable in the job market.</p> <p>PO-5. To inculcate the sense of value systems, ethics, morality and responsibility by mastering the application of skills and techniques in the related fields.</p> <p>PO-6. To apply their knowledge in the practical field</p>

*Debananda*

Dr. Debananda Boruah  
Associate Professor & H.O.D.  
Department of Commerce  
C.K.B. College, Teok

*B. Baruah*

Principal  
Chandra Kamal Bezbaruah  
College, Teok

	<p>of entrepreneurship and other related occupation.</p> <p>PO-7. To make them eligible to enroll themselves into the further higher education courses such as Post Graduate Master's Degree Programme, Masters in Business Administration, Professional Courses like Chartered Accountant, Company Secretary, and Certified Management Accountant, Certified Financial Analyst etc.</p>
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**PROGRAMME SPECIFIC OUTCOMES (PSOs)**

<p align="center"><b>DEPARTMENT OF COMMERCE C.K.B. COLLEGE, TEOK</b></p>	<p>After successful completion of three year degree program in Commerce a student will be able –</p>
<p align="center"><b>PROGRAMME SPECIFIC OUTCOMES (PSOs)</b></p>	<p>PSO-1. To apply different concepts in starting and managing business and realize the social responsibilities, social realities and inculcate an essential value system.</p> <p>PSO-2. To provide legal advises related to any organizational issues in respect to employer, employee, investors, consumers and any other stakeholders arising out of the operation of the business.</p> <p>PSO-3. To prepare financial statements of business using accounting principles, concepts, conventions and provisions.</p> <p>PSO-4. To develop necessary professional knowledge and skills in finance and taxation.</p>

*Debananda*

**Dr. Debananda Boruah**  
Associate Professor & H.O.D.  
Department of Commerce  
College, Teok

*Chandra Kamal*  
**Principal**  
Chandra Kamal Bezbaruah  
College, Teok

PSO-5. To implement traditional and modern strategies and practices of costing, banking, economics, marketing, management, auditing and taxation.

PSO-6. To practice different techniques of communication and apply it in business and profession.

PSO-7. To use mathematical and statistical tools in academics, business and research.

PSO-8. To develop competency in students to make them employable in the global market.

PSO-9. To develop the skills of students to equip themselves as successful entrepreneurs.

PSO-10. To enhance practical knowledge to prepare various accounts in order to meet the national and international requirements.

*Debananda Boruah*

**Dr. Debananda Boruah**  
Associate Professor & H.O.D.  
Department of Commerce  
C.K.B. College, Teok

*B. Sachari*

Principal  
Chandra Kamal Bezbaruah  
College, Teok

**DEPARTMENT OF COMMERCE**

**C.K.B. COLLEGE, TEOK**

**SEMESTER WISE COURSE OUTCOMES (COs) B.COM. (HONS.): (CBCS)**

**Semester – I**

<b>Sl.No.</b>	<b>Name of the Course</b>	<b>Outcomes</b>
1	C 101 – Financial Accounting	Students are able to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.
2	C 102- Business Law	Students will gain basic knowledge of the important business legislation and regulations along with relevant case law.
3	G 101- Micro Economics	Acquaint the students with the concepts of microeconomics dealing with consumer behavior and also makes the student understand the supply side of the market through the production and cost behavior of firms.

**Semester – II**

<b>Sl.No.</b>	<b>Name of the Course</b>	<b>Outcomes</b>
1	C 203- Corporate Accounting	Develop the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements
2	C 204- Corporate Law	Students will gain basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are also to be discussed.
3	G 202: Macro Economics	The student gets familiar with knowledge of basic concepts of the macro economics. The modern tools of macro-

*Dr. Debananda Boruah*

**Dr. Debananda Boruah**  
Associate Professor & H.O.D.  
Department of Commerce  
C.K.B. College, Teok

*Principal*  
**Principal**  
Chandra Kamal Bezbaruah  
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		economic analysis are discussed and the policy framework is elaborated, including the open economy.
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### Semester – III

Sl.No.	Name of the Course	Outcomes
1	C 305- Human Resource Management	Acquaint students with the techniques and principles to manage human resource of an organization
2	C 306- Income Tax Law And Practice	Provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.
3	C 307- Management Principles And Application	Provide the student with an understanding of basic management concepts, principles and practices
4	G 303: Business Statistics	Familiarize students with the basic statistical tools used for managerial decision-making
5	SEC- 3.1: Entrepreneurship Development	Familiarize students with various concept used in understanding process involved in entrepreneurship and business formation and development.

### Semester – IV

Sl.No.	Name of the Course	Outcomes
1	C-408: Cost Accounting	Acquaint the students with the basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping system.
2	C-409: Business Mathematics	Familiarize students with the basic mathematical tools , with an emphasis on applications to business and economic situation.

*Debananda*

**Dr. Debananda Boruah**  
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C.K.B. College, Teok

*B. Barua*  
Principal  
Chandra Kamal Bezbaruah  
College, Teok

3	C-410: Computer Application in Business	Provide computer skills and knowledge for students and to enhance the students understands of usefulness of information technology tools for business operation.
4	G-404: Indian Economy	Enable the students to grasp the major economic problems in India and their solution.
5	SEC 4: Retail Management	Understand the function of retail business and various retail formats and retail channels.

### Semester – V

Sl.No.	Name of the Course	Outcomes
1	C 511: Principles of Marketing	To help students to understand the concept of marketing and its applications.
2	C 512: Financial Management	To acquaint students with the concepts of financial management.
3	DSE 501 (Group-I) Management Accounting	To provide an understanding of the application of accounting techniques for management.
4	DSE 502 (Group-I) Advanced Financial Accounting	To acquaint the students with advanced topics in accounting.
5	DSE 501 (Group-II) Industrial Relations	To acquaint students with the different aspects of Industrial Relations and Govt. Labour policies.
6	DSE 502 (Group-II) Human Resource Development	To provide theoretical knowledge about different HRD practices.
7	DSE 501 (Group-III) Consumer Behaviour	To acquaint the students the principle factors influencing Consumer Behaviour and Consumer Market.
8	DSE 502 (Group-III) Retail Management	To acquaint students with distribution methods and retailing system.
9	DSE 501 (Group-IV)	To provide the students with the reasonable

*Dr. Debananda Boruah*  
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*Principal*  
**Principal**  
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	Indian Banking System	knowledge of banking system in India.
10	DSE 502 (Group-IV) Fundamentals of Insurance	To enable the students to know the fundamentals of insurance.
11	DSE 501 (Group-V) Indian Foreign Trade	To acquaint students with India's Foreign Trade & Policy framework
12	DSE 502 (Group-V) International Finance	To familiarize students with some important issues in international finance.

### Semester – VI

Sl.No.	Name of the Course	Outcomes
1	C 613: Auditing	Students are imparted knowledge about the principles and methods of Auditing and their applications.
2	C 614: GST Law and Practice	Introduce the students with the structure of Indirect tax in India. The principles of indirect tax and direct taxes are also been included for conceptualization of tax structure. The students are also expected to learn the concept of GST and its history. They will also learn about the record keeping aspects under GST regime and filling of GST return periodically as per the prescribed procedure.
3	DSE 601 (GROUP-I) Security Analysis and Portfolio Management	Provide students with a basic introduction to portfolio theory and study various methods of modeling the risk associated with stock investment.
4	DSE 602 (GROUP-I) Financial Statement Analysis	Acquaint students with the skill of Financial Statement Analysis. It provides a framework for analyzing and interpreting financial statement data in a variety of business valuation context.
5	DSE 601(GROUP-II) Labour and Industrial Laws	Acquaint students with labour and industrial legislations, acts such as Factories Act, 1948, The

*Kabruah*  
**Dr. Debananda Boruah**  
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*B. Baruah*  
**Principal**  
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 College, Teok

		Payment of Wages Act, 1936 and Trade Union Act, 1926 etc.
6	DSE 602 (GROUP-II) Trade Unionism	To orient students about the concept and the role and functions of Trade Unionism.
7	DSE 601 (GROUP-III) Service Marketing	To acquaint students with the nature and forms of services and their marketing implications.
8	DSE 602 (GROUP-III) Advertising Management	To acquaint the students about advertisement and sales promotion.
9	DSE 601 (GROUP-IV) Financial Services	To acquaint students with financial services and financial service providers.
10	DSE 602 (GROUP-IV) Insurance Management	To acquaint the students with various insurance product and its management.
11	DSE 601 (GROUP-V) Export-Import Procedure	To apprise student about export- import procedures.
12	DSE 602 (GROUP-V) International Marketing	To acquaint student with the operations of marketing in international environment.

*Kasman*

*B. Balakrishnan*  
Principal  
Chandra Kamal Bezbaruah  
College, Teok

**Dr. Debananda Boruah**  
Associate Professor & H.O.D.  
Department of Commerce  
C.K.B. College, Teok