

PO & CO FOR B.COM.(PROGRAM)
DEPARTMENT OF COMMERCE
DARJEELING GOVERNMENT COLLEGE
LEBONG CART ROAD, DARJEELING – 734101

Programme Outcomes (PO)

Program Name: B.Com. Program Course

- 1. Foundational Knowledge:** Gain a comprehensive understanding of core business principles, including accounting, finance, economics, and management, essential for a career in commerce.
- 2. Analytical Skills:** Develop strong analytical skills to interpret financial data, evaluate market trends, and make informed business decisions.
- 3. Communication Skills:** Enhance communication skills through presentations, written reports, and group projects, crucial for effectively conveying financial information and ideas in professional settings.
- 4. Critical Thinking:** Cultivate critical thinking abilities to assess complex business problems, identify opportunities, and propose innovative solutions.
- 5. Ethical Awareness:** Understand the ethical considerations and responsibilities associated with commerce practices, ensuring integrity and ethical behavior in business operations.
- 6. Quantitative Proficiency:** Acquire proficiency in quantitative methods and analytical tools to analyze financial data, manage budgets, and forecast business performance accurately.
- 7. Global Perspective:** Develop a global perspective on commerce by studying international trade, global markets, and cross-cultural business practices, preparing for a diverse and interconnected business environment.
- 8. Entrepreneurial Skills:** Cultivate entrepreneurial skills by understanding business startup processes, risk management, and innovation strategies, empowering students to pursue entrepreneurial ventures or contribute to business innovation.
- 9. Professional Development:** Enhance professional development through internships, workshops, and industry exposure, gaining practical experience and networking opportunities crucial for career advancement.
- 10. Adaptability and Lifelong Learning:** Foster adaptability and a commitment to lifelong learning to thrive in dynamic business environments, equipped to continuously update skills and knowledge to stay relevant in the ever-evolving field of commerce.

Course Outcomes (CO): B.Com. (Program)

Semester	AECC - 1: ENVIRONMENTAL STUDIES	
Semester I	<ul style="list-style-type: none"> These course outcomes aim to equip students with the knowledge, skills, and attitudes necessary to understand, address, and advocate for environmental sustainability and conservation. 	
	DSC - 1: FINANCIAL ACCOUNTING	
	CO I : Theoretical Framework CO II: Accounting for Depreciation, Reserves and Provisions CO III: Final Accounts CO IV: Accounting for Hire Purchase and Installment Payment Systems, Consignment and Joint Venture CO V: Accounting for Inland Branches CO VI: Accounting for Dissolution of the Partnership Firm (excluding sale to a company)	<ul style="list-style-type: none"> The objective of this course is to help students to acquire conceptual knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.
	DSC-2: MANAGEMENT PRINCIPLES AND APPLICATIONS	
	CO I: Introduction CO II: Planning and Organizing CO III: Directing and Coordinating CO IV: Controlling	<ul style="list-style-type: none"> The objective of the course is to provide the students with an understanding of basic management concepts, principles and practices.
	LCC-1: MAJOR INDIAN LANGUAGE-1	
	<ul style="list-style-type: none"> These course outcomes aim to develop students' language proficiency, communication skills, and cultural competence in English/MIL, equipping them with the abilities needed to succeed in academic, professional and social contexts. 	

Semester	AECC-2: ENGLISH/MIL COMMUNICATION	
Semester II	<ul style="list-style-type: none"> These course outcomes aim to develop students' language proficiency, communication skills, and cultural competence in English/MIL, equipping them with the abilities needed to succeed in academic, professional and social contexts. 	
	LCC-2: ENGLISH-I	
	<ul style="list-style-type: none"> These course outcomes aim to develop students' language proficiency, communication skills in English, equipping them with the abilities needed to succeed in academic, professional and social contexts. 	
	DSC-3: CORPORATE ACCOUNTING	
	CO I: Accounting for Share Capital & Debentures CO II: Final Accounts CO III: Cash Flow Statement CO IV: Valuation of Goodwill and Shares CO V: Amalgamation of Companies CO VI: Accounts of Holding Companies/Parent Companies	<ul style="list-style-type: none"> To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.
	DSC-4: BUSINESS LAW	
	CO I: The Indian Contract Act, 1872: General Principle of Law of Contract CO II: The Indian Contract Act, 1872: Specific Contract CO III: The Sale of Goods Act, 1930 CO IV: Partnership Laws: The Limited Liability Partnership Act, 2008 CO V: Consumer Protection Act, 1986	<ul style="list-style-type: none"> The objective of the course is to impart basic knowledge of the important business legislation along with relevant case laws.

Semester	DSC - 5: BUSINESS MATHEMATICS	
Semester III	CO I: Matrices and Determinants CO II: Calculus-I CO III: Calculus-II CO IV: Mathematics of Finance	<ul style="list-style-type: none"> The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.
	DSC- 6: CORPORATE LAWS	
	CO I: Introduction CO II: Documents CO III: Management CO IV: Winding Up CO V: Depositories Law	<ul style="list-style-type: none"> The objective of the course is to impart basic knowledge of the provisions of the Companies Act, 2013 and the Depositories Act, 1996. Students will also get to know several case studies involving issues of corporate laws.
	LCC-1: MAJOR INDIAN LANGUAGE-2	
	<ul style="list-style-type: none"> These course outcomes aim to develop students' language proficiency, communication skills, and cultural competence in Major Indian Language-2, equipping them with the abilities needed to succeed in academic, professional and social contexts. 	
	SEC (P)-1: ENTREPRENEURSHIP	
CO I: Introduction CO II: Micro, Small and Medium Enterprises (MSME) CO III: Entrepreneurial sustainability CO IV: Business Plan Preparations CO V: Mobilizing Resources	<ul style="list-style-type: none"> The purpose of the course is to orient the learner toward entrepreneurship as a career option and to imbibe creative thinking in their behavior. 	

Semester	DSC-7: COST ACCOUNTING	
Semester IV	CO I: Introduction CO II: Elements of Cost: Material, Labour and Overheads CO III: Methods of Costing CO IV: Book Keeping in Cost Accounting	<ul style="list-style-type: none"> To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.
	DSC-8: AUDITING AND CORPORATE GOVERNANCE	
	CO I: Introduction CO II: Audit of Companies CO III: Special Areas of Audit CO IV: Corporate Governance CO V: Business Ethics CO VI: Corporate Social Responsibility (CSR)	<ul style="list-style-type: none"> To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.
	LCC – 2: ENGLISH – 2	
	<ul style="list-style-type: none"> These course outcomes aim to develop students' language proficiency, communication skills in English, equipping them with the abilities needed to succeed in academic, professional and social contexts. 	
	SEC(P)-2: E-COMMERCE	
	CO I: Introduction CO II: Security and Encryption CO III: IT Act 2000 and Cyber Crimes CO IV: E-payment System CO V: On-line Business Transactions	To enable the students to become familiar with the mechanism of dealing with the business transactions through electronic means and the security mechanism.

Semester	DSE(P)-1(a): INCOME TAX LAW AND PRACTICE IN INDIA	
Semester V	CO I: Introduction CO II: Computation of Income of Individual under Different Heads-I CO III: Computation of Income of Individual under Different Heads-II CO IV: Computation of Total Income and Tax Liability of Individual	<ul style="list-style-type: none"> To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.
	DSE(P)-1(b): HUMAN RESOURCE MANAGEMENT	
	CO I: Introduction CO II: Acquisition of Human Resource CO III: Training and Development CO IV: Performance Appraisal CO V: Maintenance	<ul style="list-style-type: none"> The objective of the course is to acquaint students with the procedures and principles of managing human resources of an organization.
	DSE (P)-2 (a): MANAGEMENT ACCOUNTING	
	CO I: Introduction CO II: Ratio Analysis CO III: Budgetary Control CO IV: Standard Costing CO V: Marginal Costing and Decision-Making	<ul style="list-style-type: none"> To impart knowledge among the students about the use of financial, cost and other data and their analysis for the purpose of managerial planning, control and decision making.
	DSE (P)-2 (b) COMPUTERISED ACCOUNTING AND SYSTEMS	
	CO-I: Computerized Accounting Systems CO-II: Preparation of Return of Income CO-III: Computerized Accounting: Using Generic Software	<ul style="list-style-type: none"> This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

	GE(P) – 1: ELEMENTARY CONCEPTS OF MICRO AND MACRO ECONOMICS	
	CO I: Demand Analysis CO II: Production and Cost CO III: Perfect Competition and Imperfect Competitions CO IV: Introduction to Macroeconomics CO V: Inflation, Unemployment and Open Economy	<ul style="list-style-type: none"> The objective of the course is to acquaint the students with the concepts of micro macroeconomics. The course also enhances the understanding of the market through the production and cost behavior of firms and thereby to frame the policies of the economy as a whole.
	SEC(P) - 3: COMPUTER APPLICATIONS IN BUSINESS	
	CO I: Word Processing CO II: Preparing Presentations CO III: Spreadsheet and its Business Applications CO IV: Creating Business Spreadsheet	<ul style="list-style-type: none"> To provide computer skills and knowledge among the students of commerce and to enhance their understanding of usefulness of information technology tools for business operations.

Semester	DSE(P) – 3(a): GOODS AND SERVICES TAX AND CUSTOMS DUTY	
Semester VI	CO-I: Concept of Indirect Taxes CO-II: Goods and Services Tax (GST) Laws CO-III: Customs Law as contained in the Customs Act, 1962 and the Customs Tariff Act, 1975	<ul style="list-style-type: none"> This course aims at a glance towards the understanding of Indirect Taxes as prevail in India. The students will be exposed to Indirect Taxes as a whole as well as will be trained to computational techniques of Indirect Taxes in India.
	DSE(P) - 3 (b): PRINCIPLES OF MARKETING	
	CO I: Introduction CO II: Consumer Behaviour and Market Segmentation CO III: Product CO IV: Pricing, Promotion and Distribution CO V: Recent Developments in Marketing	<ul style="list-style-type: none"> The objective of this course is to provide basic knowledge of concepts, policies, principles and tools and techniques of marketing.
	DSE(P) – 4(a): FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES	
	CO I: Introduction CO II: Financial Markets CO III: Financial Institutions CO IV: Financial Services CO V: Leasing and Hire–purchase	<ul style="list-style-type: none"> To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.

DSE(P) - 4(b): BANKING AND INSURANCE	
CO I: Introduction CO II: Cheques and Paying Banker CO III: Bank Lending CO IV: Internet Banking CO V: Risk and Insurance	<ul style="list-style-type: none"> To impart knowledge about the basic principles and practices of the banking and insurance.
GE(P)-2: BUSINESS STATISTICS	
CO I: Statistical Data and Descriptive Statistics CO II: Probability CO III: Simple Correlation and Regression Analysis CO IV: Index Numbers CO V: Time Series Analysis	<ul style="list-style-type: none"> The objective of this course is to familiarize students with the basic statistical tools used for managerial decision-making.
SEC(P)-4: BUSINESS COMMUNICATION	
CO I: Nature of Communication CO II: Business Correspondence CO III: Report Writing CO IV: Oral Presentation	<ul style="list-style-type: none"> To equip students of the B. Com course effectively to acquire skills in reading, writing, comprehension, and communication, as also to use electronic media for business communication.