

Under Graduate Programme : B.Com (Honours & General)

**WBSU Three years B.COM (HONS.) under Semester System CBCS (w.e.f. 2018-19)
(Accounting & Finance Specialization)**

Courses Outcome : B.COM. (HONOURS)

Sem.	Title of the paper	Objectives	Outcomes
I	Financial Accounting - 1	Provide conceptual knowledge of the financial accounting.	Students will acquire knowledge for recording and book keeping of various kinds of business transactions and finalization of accounts.
	Principles and Practice of Management	Provide the student with an understanding of basic management concepts, principles and practices.	It helps students to acquire skills for managing each and every stakeholder of the organisation.
	Business Economics	The objective of this course is to familiarize the students with the basic economic application in business.	Students will acquire knowledge and skill for application of economical application in modern business world.
II	Cost & Management Accounting I	The objective is to acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting systems.	It helps students to with an emphasis on applications of various cost technique and tools in the modern business world.
	Marketing and Human Resource Management	The objective is to provide basic knowledge of various concepts, principles, tools and techniques of marketing and human resource management.	It helps students to acquire skills for managing marketing and human resource of the organization tactfully.
	Business Mathematics & Statistics	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.	It helps students to with an emphasis on applications to business and economic situations
III	Business Regulatory Framework	The objective of the course is to impart basic knowledge of the important business legislation along with relevant case laws.	It helps students to know the about the various merchandise laws in practical scene.
	Direct Taxation	The objective is to provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.	It helps students to know the about the application of Income Tax rule in business world.

	Financial Accounting II	Provide conceptual knowledge of the financial accounting.	Students will acquire knowledge for recording and book keeping of various kinds of business transactions and finalization of accounts.
	Business Communication & E-Commerce	The objective is to equip students to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication	Students will gained knowledge, how to communicate in the modern business word and also use of various e- commerce platform.
	Information Technology & its Business Application	To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.	Students will know the application of usefulness of e-commerce and information technology tools in business operations.
IV	Company Law	The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and relevant rules	It helps students to know the about the various merchandise laws in practical scene.
	Indirect Taxation	The objective is to provide basic knowledge of Indirect Taxes and equip students with application of principles and provisions of Goods and Service Tax Acts and relevant rules.	It helps students to apply the direct tax provisions in the modern corporate world.
	Cost & Management Accounting II	The objective is to acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting systems.	It helps students to with an emphasis on applications of various cost technique and tools in the modern business world.
	Entrepreneurship Development	The objective is to orient the learner toward entrepreneurship as a career option and creative thinking and behaviour.	The paper generates knowledge among the students, how to be a successful entrepreneur.
	Tax Returns & Filing of Tax Returns	To acquaint the students of the actual practice of filing Tax Returns. So that in future they can opt for self-employment in tax matters	The paper generates the sense of tax management among the students, by which they can apply in his professional life.
V	Auditing	The objective is to provide knowledge of auditing principles, procedures and	The paper helps the students to maintain accounting records as per the audit rules.

		techniques as well as relevant legal requirements and professional standards.	
	Indian Financial System	The objective is to provide the students a basic knowledge of components and structure of Indian Financial System	The paper helps the students to operate familiarly within the Indian financial structure.
	Banking and Insurance	The objective is to impart knowledge about the basic principles of the banking and insurance.	The paper helps the students to operate familiarly within the Indian banking and insurance sector.
	Corporate Accounting	The objective is to help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the corporate financial statements.	Students will acquire knowledge for recording and book keeping of various kinds of company related business transactions and finalization of accounts.
VI	Financial Management	The objective is to familiarize the students with the principles and practices of financial management.	This paper helps the students to analysis the financial records by the use of the various techniques of financial management.
	Research Methodology and Project work	The course is aimed to enable the students to collect, analyze, present and interpret data.	By studying this paper, students are methodically doing their research work.
	Financial Statement Analysis	The objective is to familiarize the students with the financial statements of an organization and its analytical parts.	By studying this paper students can prepare the financial statements and analysis the various components of the financial statements.
	Business Ethics and Corporate Governance	The objective is to provide an overview of the principles of Corporate Governance and Corporate Social Responsibility.	The paper helps the students to ethically work in modern business world.

**WBSU Three years B.COM (GEN.) under Semester System CBCS (w.e.f. 2018-19)
(Accounting & Finance Specialization)**

Courses Outcome : B.COM. (GENERAL)

Sem.	Title of the paper	Objectives	Outcomes
I	Financial Accounting – 1	Provide conceptual knowledge of the financial accounting.	Students will acquire knowledge for recording and book keeping of various kinds of business transactions and finalization of accounts.
	Principles and Practice of Management	Provide the student with an understanding of basic management concepts, principles and practices.	It helps students to acquire skills for managing each and every stakeholder of the organisation.

II	Cost & Management Accounting I	The objective is to acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting systems.	It helps students to with an emphasis on applications of various cost technique and tools in the modern business world.
	Business Mathematics & Statistics	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.	It helps students to with an emphasis on applications to business and economic situations
III	Business Regulatory Framework	The objective of the course is to impart basic knowledge of the important business legislation along with relevant case laws.	It helps students to know the about the various merchandise laws in practical scene.
	Financial Accounting II	Provide conceptual knowledge of the financial accounting.	Students will acquire knowledge for recording and book keeping of various kinds of business transactions and finalization of accounts.
	Information Technology & its Business Application	To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.	Students will know the application of usefulness of e-commerce and information technology tools in business operations.
IV	Direct & Indirect Taxation	The objective is to provide basic knowledge of direct and indirect taxes and equip students with application of principles and provisions of Goods and Service Tax Acts and relevant rules.	It helps students to apply the direct and indirect tax provisions in the modern corporate world.
	Business Economics	The objective of this course is to familiarize the students with the basic economic application in business.	Students will acquire knowledge and skill for application of economical application in modern business world.
	Tax Returns & Filing of Tax Returns	To acquaint the students of the actual practice of filing Tax Returns. So that in future they can opt for self-employment in tax matters	The paper generates the sense of tax management among the students, by which they can apply in his professional life.
V	Auditing	The objective is to provide knowledge of auditing principles, procedures and techniques as well as relevant	The paper helps the students to maintain accounting records as per the audit rules.

		legal requirements and professional standards.	
	Entrepreneurship Development	The objective is to orient the learner toward entrepreneurship as a career option and creative thinking and behaviour.	The paper generates knowledge among the students, how to be a successful entrepreneur.
	Banking and Insurance	The objective is to impart knowledge about the basic principles of the banking and insurance.	The paper helps the students to operate familiarly within the Indian banking and insurance sector.
	Corporate Accounting	The objective is to help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the corporate financial statements.	Students will acquire knowledge for recording and book keeping of various kinds of company related business transactions and finalization of accounts.
VI	Marketing and Human Resource Management	The objective is to provide basic knowledge of various concepts, principles, tools and techniques of marketing and human resource management.	It helps students to acquire skills for managing marketing and human resource of the organization tactfully.
	Business Communication & E-Commerce	The objective is to equip students to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication	Students will gained knowledge, how to communicate in the modern business word and also use of various e- commerce platform.
	Financial Statement Analysis	The objective is to familiarize the students with the financial statements of an organization and its analytical parts.	By studying this paper students can prepare the financial statements and analysis the various components of the financial statements.
	Business Ethics and Corporate Governance	The objective is to provide an overview of the principles of Corporate Governance and Corporate Social Responsibility.	The paper helps the students to ethically work in modern business world.