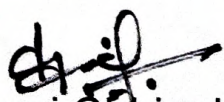


DEPARTMENT OF COMMERCE

PRANABANANDA WOMEN'S COLLEGE

Course Curriculum


Mr. Suraj Chhinal
Head of Department (HOD)
Department of Commerce
Pranabananda Women's College
Dimapur :: Nagaland

Program Name: B.Com (Hons.)

Program Outcomes

- Good knowledge of Accounting and analytical skills.
- Sagacious understanding of Business regulatory framework.
- Affective communication, Numerical skills and Problem solving skills.
- Understanding theories, principles and demonstrate the theory of demand and supply.
- Ethics in business, creation and deployment of ethical practices in business.
- Apply new ideas and be able to reflect.

Program Specification Outcomes

- Ability to manage and develop leadership strength.
- Demonstrate ability on money management and financial recording and reporting.
- Basic of financial statement and be able to clearly differentiate balance sheet, income statement, and statement of cash flow.
- Ability to demonstrate and use various business specific tools.
- Ability to make optimum utilization of resources and Information practices.
- Be well equipped with various charts, tables, and statistics for data analysis.
- Understanding the Indian Startup ecosystem and Incubation ecosystem.
- Ability to conduct and write various researches, journals and make the best use of Information resources.
- Ability to solve complex and fundamental problems in business and demonstrate time management skills.
- Understanding Macro and Micro economics to make business decisions at public and governance level.
- Understanding the necessity of economics, business studies and accountancy and demonstrate the ability to create strategic road map for better results.
- Demonstrate the ability to verbally convey information, guidelines, policies, procedures, decisions, etc.

Course Outcome

B.Com (Hons) in Accounting and Finance.

Sl No.	Semester	Subject Code	Course Name	Learning Outcome
1.1	1	BC-101	General English - 1	• Conversant with the prose works related to commercial concepts. • Display ability to critically analyze and elucidate texts in simple language. • Empowered to comprehend difficult prose pieces. • Demonstrate ability to construct correct

				grammatical sentences.
1.2	1	BC-102	Principles of Management	• Integrate management principles in management practices. • Evaluate approaches in addressing issues of diversity. • Specify how to manage task and technique of control that can be executed in a variety of circumstances.
1.3	1	BC-103	Indian Banking System	• Enable the student to understand about the banking system of India. • Enable the student to learn about the various sectors of bank in India. • Understand the role played by the bank in our economy. • Understand the contribution of the Indian Banking System in the current era of globalization, privatization and liberalization.
1.4	1	BC-104	Financial Accounting 1	• Student will recognize commonly used financial statements, their components and have information from business transaction flows in the statement. • Student will be able to demonstrate knowledge of preparation of financial statement in accordance with generally accepted accounting principles. • Information to support business process and practices, such as problem analysis and decision making. • To gain basic knowledge of hire purchase transactions and its applicability in practical life
1.5	1	BCAF-01	Financial Management	• Basic of Financial management • Financial goals • Capital budgeting and various theories pertaining to profit and wealth maximization. • Be able to strategize, plan, control in taking management decision using various hypothesis methods – numerically/theoretically.
2.1	2	BC-201	General English 2	• Conversant with short stories, one act plays. • Empowered to understand the didactic values/moral in the short stories plays. • Expertise in commercial written correspondence.

				• Display ability to comprehend through exposure to various situations of commercial correspondence.
2.2	2	BC-202	Business Economics	• Basic knowledge of economics and its importance in business. • Help the student to understand the causes and consequences of different market condition. • Help understand the student the concept of cost, nature of production and its relationship to business operation. • Help the student to apply decision support tools to business decision making. • Help the student to understand how to integrate the concept of price and output decisions of firm under various market structures.
2.3	2	BC-203	Commercial Law	• Understand the basic concept of company law. • Determine partnership company concept. • Identify and articulate issue arising in a multi-issue company law problems. • Describe the liquidation of the general partnership, LLP, Joint Stock Company, limited company.
2.4	2	BC-204	Financial Accounting 2	• Enable the student to understand and be able to prepare the basic accounts of banking and insurance companies. • Understand the basic of accounting theories.
2.5	2	BCAF-02	Advanced Financial Accounting	• Understand the concept of holding company, subsidiary company and gain hands on preparation of consolidated balance sheet. • Understand the meaning of amalgamation, purchase consideration and its methods. • Be able to understand the concept of financial statement analysis and its tools. • Get idea regarding how to analyze the information available using such tools • Understand fund flows and cash flow statement. • Analyze the inflow and outflow of cash and fund in a business. • Understand the duties and power of

				liquidation. • Determine the order of priority of payment of the company's debt in liquidation. • Prepare necessary accounting records.
3.1	3	BC-301	Mil/Alt. English 1	➤ <u>Alternative English.</u> • Conversant with modern poetry, prose works, short stories, and commercial essays. • Display ability to comprehend difficult expressions and elucidate texts in simple language. • Demonstrate ability to understand the didactic/moral values in short stories. • Empowered to write essays on current topics and expand ideas. ➤ <u>Bengali.</u> • Inculcate presence of the language anywhere with same language speaker. • Learning Bengali language for translation. • Inculcate leading literature culture such as by Rabindra Nath Tagore, Kazi Nazrul Islam. • Novels and short stories written in Bengali. ➤ <u>Hindi.</u> •
3.2	3	BC-302	Organizational Behaviour	• Provide comprehensive introduction, its process and challenges. • Organizational behavior is compatible with career in consulting, human resources and organization. • Exposure to pragmatic environment in order to become a successful manager. • Insights on how employees behave and perform in the workplace.
3.3	3	BC-303	Auditing	• Understand audit principles, planning and process. • Basic of fundamental accounting. • Accounting knowledge and hands on skills in auditing. • Knowledge on auditing reports, auditing standards, internal control system,

				vouching and verification. • Scope of audit, audit evidence, procedure, techniques, and audit working paper. • Purpose of internal control and its applications to various items. • Understand inter-relationship between internal control, internal check and internal audit. • Understand how an audit or a liability can be verified by applying certain audit techniques.
3.4	3	BC-304	Cost Accounting	• Understand the basic of cost, costing & cost accounting and its advantages and disadvantages. • Understand the procedure of store keeping, calculation of EOQ, ABC analysis. • Understand different types of overhead and its classification. • Understand the difference between primary and secondary overheads. • Understand the concept of normal, abnormal loss/gain and its calculation. • Understand cost accounting methods maintained by real estate developers/builders and other business working on contract.
3.5	3	BCAF-03	Indirect Taxes	• Understand various terms related to GST. • Gain knowledge with respect to principle of indirect tax laws and the relevant rules. • Understand the basics of taxation like direct and indirect tax. • Understand the law established in Customs Act 1962.
4.1	4	BC-401	Mil/Alt. English 2	➤ <u>Alternative English</u> • Empowered to understand short stories with morals. • Demonstrate ability to understand prose articles with clarity. • Expertise in commercial communications, advertisements, etc. • Demonstrate ability to construct correct grammatical sentences through proper use of prefixes

				and suffixes. ➤ <u>Bengali</u> • Types of applications and other official letters in Bengali. • Gaining widespread knowledge on Novels and short stories written in Bengali. • Act as a translator for International companies.
4.2	4	BC-402	Fundamental of Entrepreneurship	• Basic concept of Entrepreneurship. • To identify the emergence and need of entrepreneurship in society. • Identify institutional support program to help new budding Entrepreneur.
4.3	4	BC-403	Accounting for Managerial Decision	• Understand the role of management in the overall development of business. • Understand the basic application of tools for decision making. • Basic of financial statement with a view to prepare management report. • Understand the conceptual framework and techniques of management accounting.
4.4	4	BC-404	Corporate Accounting	• Knowledge of accounting of shares, forfeiture, bond shares, redemption and issue of preference shares, redemption of Debenture. • Preparing financial statement as per Companies Act, 2013. • Understand the duties and power of liquidation. • Determine order of payment priority for Company's debt. • Liquidate and prepare necessary accounting record. • Understand the term amalgamation and methods for deriving. • Basic knowledge on purchase consideration. • Idea about valuation of goodwill and shares and different methods in relation.
4.5	4	BCAF-04	Advanced Auditing	• Understand audit of limited companies. • Be able to deal with special audit and investigation such as of audit of banking companies and insurance companies. • Understand the difference between public accounts and government

				- accounts. - Be able to deal with approaches of auditing in an EDP environment. - Professional conduct and ethics.
5.1	5	BC-501	Environmental Studies	- Various issues and problem related to climate change. - Various environmental problems and their conservation strategy. - Basic of ecosystem, ecology and sustainable living.
5.2	5	BC-502	Business Environment	- Understanding of Indian Business environment, economic trend, problems of growth, role of government and five year plans. - Present challenges to business in the dynamic environment. - Ascertain the knowledge of uncertainties, risk, changes in profits and fluctuations.
5.3	5	BC-503	Business Mathematics & Computer Application	- Basic concepts of Business Mathematics. - Mathematical application in economic situation. - Application of matrices in business. - Skill knowledge in application of internet. - Basic of different OS and components of computer. - Interpret the application and drawback of internet and e-commerce.
5.4	5	BC-504	Company Law	- Basic of company law. - Determine partnership/company concept. - Articulate issues arising in multi-corporate environment. - Liquidation of general partnership, LLP, joint stock company, limited company.
5.5	5	BC-505	Project Planning and Control	- Identify investment opportunities and government regulatory framework. - Market and demand analysis – primary and secondary demand forecasting. - Technical analysis on materials and input, production technology, product mix, plant location and layout, etc. - Identify the cost of project and means of identifying it. - Major cost components, means of financing, etc.

				• Various financing scheme of financial institution. • Knowledge of profitability, financial projections and tax consideration.
5.6	5	BCAF-05	Advanced Cost and Management Accounting	• Basic of cost, costing and cost accounting. • Reconciliation of financial accounts. • Basic of store-keeping, calculation of EOQ, APL analysis, and overhead apportion. • Enable deep understanding on basic terminologies such as, contract, job costing, batch costing, process costing and its practical implications. • Standard costing and its importance. • Budgets and its practical implication.
6.1	6	BC-601	Business Communication	• Develop effective communication skills among the students. • Helpful in writing various kinds of reports and presentations. • Discuss the different types of reports and their purpose. • Demonstrate effective interpersonal communication.. • Identify the appropriate use of different channels of written communication in business. • Determine the appropriate communication channel for a specific type of message.
6.2	6	BC-602	Development Of Entrepreneurship	• Basic concept of Entrepreneurship and their work in life. • Economic development and entrepreneurial growth. • Internal/External factors affecting a business/organization to evaluate business opportunities. • Apply knowledge of leadership concepts in an integrated manner.
6.3	6	BC-603	Business Statistics	• Understand the basic of statistics and their use in business and finance. • Theoretical concept, tools and methods of statistics. • Ability to interpret the numerical information that forms the basis of decision making in business.
6.4	6	BC-604	Income Tax Law & Practice	• Working knowledge of various tax provisions.

B.Com (Hons.) in Management.

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1.2	1	BC-102	Principles of Management	• Integrate management principles in management practices. • Evaluate approaches in addressing issues of diversity. • Specify how to manage task and technique of control that can be executed in a variety of circumstances.
1.3	1	BC-103	Indian Banking System	• Enable the student to understand about the banking system of India. • Enable the student to learn about the various sectors of bank in India. • Understand the role played by the bank in our economy. Understand the contribution of the Indian Banking System in the current era of globalization, privatization and liberalization.
1.4	1	BC-104	Financial Accounting 1	• Student will recognize commonly used financial statements, their components and have information from business transaction flows in the statement. • Student will be able to demonstrate knowledge of preparation of financial statement in accordance with generally accepted accounting principles. • Information to support business process and practices, such as problem analysis and decision making. • To gain basic knowledge of hire purchase transactions and its applicability in practical life
1.5	1	BCM-01	Financial Management	• Basic of Financial management

				- Financial goals - Capital budgeting and various theories pertaining to profit and wealth maximization. - Be able to strategize, plan, control in taking management decision using various hypothesis methods – numerically/theoretically.
2.1	2	BC-201	General English 2	- Conversant with short stories, one act plays. - Empowered to understand the didactic values/moral in the short stories plays. - Expertise in commercial written correspondence. - Display ability to comprehend through exposure to various situations of commercial correspondence.
2.2	2	BC-202	Business Economics	- Basic knowledge of economics and its importance in business. - Help the student to understand the causes and consequences of different market condition. - Help understand the student the concept of cost, nature of production and its relationship to business operation. - Help the student to apply decision support tools to business decision making. - Help the student to understand how to integrate the concept of price and output decisions of firm under various market structures.
2.3	2	BC-203	Commercial Law	- Understand the basic concept of company law. - Determine partnership company concept. - Identify and articulate issue arising in a multi-issue company law problems. - Describe the liquidation of the general partnership, LLP, Joint Stock Company, limited company.
2.4	2	BC-204	Financial Accounting 2	- Enable the student to understand and be able to prepare the basic accounts of banking and insurance companies. - Understand the basic of accounting

				theories.
2.5	2	BCM-02	Sales Management	• Formulate sales strategy in various areas. • Understand the difference between the skills required for selling and sales management. • Identify the key features in establishing and maintaining high morale in the sales force. • Identify key players in advertising industry.
3.1	3	BC-301	Mil/Alt. English 1	➤ <u>Alternative English.</u> • Conversant with modern poetry, prose works, short stories, and commercial essays. • Display ability to comprehend difficult expressions and elucidate texts in simple language. • Demonstrate ability to understand the didactic/moral values in short stories. • Empowered to write essays on current topics and expand ideas. ➤ <u>Bengali.</u> • Inculcate presence of the language anywhere with same language speaker. • Learning Bengali language for translation. • Inculcate leading literature culture such as by Rabindra Nath Tagore, Kazi Nazrul Islam. • Novels and short stories written in Bengali. ➤ <u>Hindi.</u>
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3.3	3	BC-303	Auditing	• Understand audit principles, planning and process. • Basic of fundamental accounting. • Accounting knowledge and hands on skills in auditing. • Knowledge on auditing reports, auditing standards, internal control system, vouching and verification. • Scope of audit, audit evidence, procedure, techniques, and audit working paper. • Purpose of internal control and its applications to various items. • Understand inter-relationship between internal control, internal check and internal audit. • Understand how an audit or a liability can be verified by applying certain audit techniques.
3.4	3	BC-304	Cost Accounting	• Understand the basic of cost, costing & cost accounting and its advantages and disadvantages. • Understand the procedure of store keeping, calculation of EOQ, ABC analysis. • Understand different types of overhead and its classification. • Understand the difference between primary and secondary overheads. • Understand the concept of normal, abnormal loss/gain and its calculation.
3.5	3	BCM-03	Bank Management	• Get an in-depth knowledge about the banking business and other financial institutions in India. • Identify different forms of banking. • Understand about the process of bank management. • To develop and inculcate the traits of professionalism among the students.
4.1	4	BC-401	Mil/Alt. English 2	➤ <u>Alternative English</u> • Empowered to understand short stories with morals. • Demonstrate ability to understand prose articles with clarity. • Expertise in commercial

				communications, advertisements, etc. • Demonstrate ability to construct correct grammatical sentences through proper use of prefixes and suffixes. ➤ <u>Bengali</u> • Types of applications and other official letters in Bengali. • Gaining widespread knowledge on Novels and short stories written in Bengali. • Act as a translator for International companies.
4.2	4	BC-402	Fundamental of Entrepreneurship	• Basic concept of Entrepreneurship. • To identify the emergence and need of entrepreneurship in society. • Identify institutional support program to help new budding Entrepreneur.
4.3	4	BC-403	Accounting for Managerial Decision	• Understand the role of management in the overall development of business. • Understand the basic application of tools for decision making. • Basic of financial statement with a view to prepare management report. • Understand the conceptual framework and techniques of management accounting.
4.4	4	BC-404	Corporate Accounting	• Knowledge of accounting of shares, forfeiture, bond shares, redemption and issue of preference shares, redemption of Debenture. • Preparing financial statement as per Companies Act, 2013. • Understand the duties and power of liquidation. • Determine order of payment priority for Company's debt.
4.5	4	BCM-04	Insurance Management	• Develop skills to facilitate insurance product, cost and pricing, marketing and distribution. • Demonstrate knowledge of the operation and management of insurance entities. • Have an in-depth knowledge about the different kinds of insurance and its risks

				- and records. • Know about the regulatory framework of insurance in India.
5.1	5	BC-501	Environmental Studies	• Various issues and problem related to climate change. • Various environmental problems and their conservation strategy. • Basic of ecosystem, ecology and sustainable living.
5.2	5	BC-502	Business Environment	• Understanding of Indian Business environment, economic trend, problems of growth, role of government and five year plans. • Present challenges to business in the dynamic environment. • Ascertain the knowledge of uncertainties, risk, changes in profits and fluctuations.
5.3	5	BC-503	Business Mathematics & Computer Application	• Basic concepts of Business Mathematics. • Mathematical application in economic situation. • Application of matrices in business. • Skill knowledge in application of internet. • Basic of different OS and components of computer. • Interpret the application and drawback of internet and e-commerce.
5.4	5	BC-504	Company Law	• Basic of company law. • Determine partnership/company concept. • Articulate issues arising in multi-corporate environment. • Liquidation of general partnership, LLP, joint stock company, limited company.
5.5	5	BC-505	Project Planning & Control	• Identify investment opportunities and government regulatory framework. • Market and demand analysis – primary and secondary demand forecasting. • Technical analysis on materials and input, production technology, product mix, plant location and layout, etc. • Identify the cost of project and means of identifying it. • Major cost components, means of

				financing, etc. • Various financing scheme of financial institution. Knowledge of profitability, financial projections and tax consideration.
5.6	5	BCM-05	Human Resource Management	• Analyze the strategic issues and strategies required to select and develop manpower resources. • Develop the understanding of human resource management and to understand its relevance in organizations. • Develop necessary skill set for application of various HR issues. • Get an in-depth knowledge and key skills that are required by today's HR professional.
6.1	6	BC-601	Business Communication	• Develop effective communication skills among the students. • Helpful in writing various kinds of reports and presentations. • Discuss the different types of reports and their purpose. • Demonstrate effective interpersonal communication.. • Identify the appropriate use of different channels of written communication in business. • Determine the appropriate communication channel for a specific type of message.
6.2	6	BC-602	Development of Entrepreneurship	• Basic concept of Entrepreneurship and their work in life. • Economic development and entrepreneurial growth. • Internal/External factors affecting a business/organization to evaluate business opportunities. • Apply knowledge of leadership concepts in an integrated manner.
6.3	6	BC-603	Business Statistics	• Understand the basic of statistics and their use in business and finance. • Theoretical concept, tools and methods of statistics. • Ability to interpret the numerical information that forms the basis of decision making in business.

6.4	6	BC-604	Income Tax Law & Practice	• Working knowledge of various tax provisions. • In-depth knowledge of Income Tax and recent amendments in Income Tax. • Understand the computation of taxable income and tax liability of an individual. Assessing the Income Tax of an individual per Income Tax provisions.
6.5	6	BC-605	Financial Market Operation	• Overall view of financial market in India and Indian money market. • Various terminologies such as acceptance house, discount house,. • Understanding of recent trends in Indian Economy. • Knowledge about capital market, functions and role of stock exchange – listing procedure and legal requirement. • Public issue – pricing and marketing of stocks. • NSE exchange and over-the-counter exchange. • Enable student to comprehend the main provision related to investors protections, Grievance concerning, stock exchange dealing, and SEBI guidelines. • Understand the function of stock exchange, such as- broker, sub-broker, market maker, Probers and NRIS. • Understand various financial services such as merchant banking and its function and role, credit rating concepts, functions and types, and SEBI guidelines.
6.6	6	BCM-06	Project	• Good exposure to real business world. • Prepare a research report base on project prepared by individuals. • Hands on simulation and get ideas on cost management, identifying risk in a particular business, policies and strategy. • Enhancing the performance of business houses which will help them in future.