

PROGRAM SPECIFIC OUTCOME AND COURSE OUTCOME
Department Of Commerce
Gargaon College

Semester wise Program Specific Outcome (PSO)

Semester: I

PSO-101: Develop Business Communication

PSO-102: Understand Indian business laws

PSO-103: Impart reasonable knowledge of financial accounting and its application to the business.

PSO-104: well versed with the emerging issues of business at national and international levels with emphasis on liberalization and globalization.

Semester: II

PSO-201: Develop effective business communication skills.

PSO-202: Understand the principles of Business Economics as are applicable in business.

PSO-203: Impart reasonable knowledge to pursue Corporate Accounting in conformity with the Companies Act, 2013.

PSO-204: familiarize with the basis of Principles of Management.

Semester: III

PSO-301: Provide theoretical knowledge about HRM and its different aspects.

PSO-504: understand the concept of marketing and its applications.

PSO-404: Gather knowledge of banking system in India.

PSO-302: Acquaint with advanced topics in accounting.

PSO-303: acquaint the students with reasonable working knowledge on statistics.

PSO-304: familiarize the students with the innovations in Information Technology and how it affects business. It also enables to understand the theoretical & practical applications of IT in business.

Semester: IV

PSO-401: to understand the concepts, methods technique procedures and principles of cost costing and cost accounting and its implementation in manufacturing concern.

PSO-402: to impart reasonable Knowledge about Various provisions of the Companies Act, 2013.

PSO-403: understand the principles and methods of Auditing and their applications.

PSO-404: the basics of Security analysis and portfolio management.

PSO-404: understand the different aspects of Industrial Relations and Govt. Labour policies.

Semester: V

PSO-501: understand financial administration of the govt. and some special issues of public finance.

PSO-502: build the necessary competencies and motivation for a career in entrepreneurship.

PSO-503: understanding of the application of accounting techniques for management.

PSO-503: understand the different aspects of global HRM and its applications.

PSO-504: acquaint about income tax and its computation.

PSO-504: understand theoretical knowledge about different HRD practices.

Semester: VI

PSO-601: acquaint with the basics of Income Tax Law.

PSO-601: understand about income tax and its computation.

PSO-601: understand the basic of labour laws and labour legislation in India

PSO-602: acquaint students with International Business with reference to Indian Foreign Trade and Policy.

PSO-602: understand the skill of Financial Statement Analysis.

PSO-602: orient about the concept and the role and functions of Trade Unionism

PSO-603: acquaint with the mechanism of Indian Financial System.

PSO-603: understand the effective management of Compensation Policies, Strategies and Systems.

PSO-604: develop exposure of the students about various activities, problems and decisions Involved in doing small business.

PSO-604: understand the basic knowledge of developing a Research project report relating to a particular field of study.

<u>Department of Commerce,</u>
<u>Course Outcome (CO)</u>
COURSE CODE: 101
CO-1: helps to understand the basic forms of communication, different models, processes and theories.
CO-2: gives an idea about corporate communication in formal and informal way and also about barriers of communication.
CO-3: makes familiar with practices of business communication like group discussions, mock interviews, seminars and presentations.

CO-4: makes proficient in writing skill of business letters and memo formats like appearance request letters, good news and bad news letters, sales letter, collection letter etc.

COURSE CODE: 102

CO-1: makes familiar with Law of Contract Act, 1872.

CO-2: provide a brief idea about Sale of Goods Act, 1930.

CO-3: gives an idea about the laws negotiable instruments through Negotiable Instruments Act, 1881.

CO-4: makes familiar with the laws relating to industrial disputes and Industrial Disputes Act, 1948.

COURSE CODE: 103

CO-1: be proficient in preparation of financial statement of sole trader and partnership firms and provide insight into accounting standards, IFRS standards along with accounting policies, disclosure and changes.

CO-2: makes familiar with the accounting practices relating to hire purchase and installment purchase system.

CO-3: provide insight into the accounting and preparation of branch accounts under different methods.

CO-4: be proficient in accounting for royalty including sub-lease.

COURSE CODE: 104

CO-1: provide a theoretical framework about business environment with its elements and about changing dimensions of it in India.

CO-2: gives insight about the economic environment of India along with business cycle, economic growth and about industrial sickness with special reference to north-east.

CO-3: makes familiar with the legal environment of India and the latest policies of Government relating to trade and industry.

CO-4: provide understanding about international business environment along with international economic groupings and institutions and their impact on India.

COURSE CODE: 201

CO-1: develops report writing skills and report preparation.

CO-2: makes proficient in oral presentation skills and speeches to motivate.

CO-3: provide insight into the non-verbal aspect of communication specially body language.

CO-4: develops interviewing skills along with resume writing and letter of application.

COURSE CODE: 202

CO-1: provide a theoretical framework about business economics and its relationship with traditional economics.

CO-2: makes familiar with the concepts of elasticity of demand and supply and practical applicability to business management.

CO-3: provide understanding about the production function and internal and external economies and diseconomies of scale.

CO-4: provide insight into market structure and price determination in case of perfect competition.

COURSE CODE: 203

CO-1: provide understanding on accounting of shares and debentures along with redemption according to Companies Act, 2013.

CO-2: enables in preparation of financial statements of companies in accordance with accounting standards and IFRS.

CO-3: provide understanding on accounting for amalgamation and reconstruction of companies both internal and external.

CO-4: makes proficient in accounting of holding companies and preparation of consolidated financial statements.

COURSE CODE: 204

CO-1: familiarizes with management concept, thoughts, theories and approaches.

CO-2: provide understanding on planning, decision-making and management by objectives.

CO-3: familiarizes with organizing concept and structure of organization

CO-4: provide insight into motivation and leading people at work.

COURSE CODE: 301

CO-1: familiarizes with theoretical framework of human resource management and personnel management.

CO-2: provide insight into human resource planning aspects including job analysis, job design and job enrichment.

CO-3: provide understanding on recruitment and selection process.

CO-4: give insight into employee training and about incentives and employee benefits.

COURSE CODE: 301

CO-1: be acquainting with accounts of banking companies along with preparation of financial statements.

CO-2: familiarizes with accounting of life insurance companies and ascertainment of profit in life insurance companies.

CO-3: makes proficient in accounting of general insurance companies.

CO-4: provide understanding on accounting for investment.

COURSE CODE: 504

CO-1: helps to understand the basic concepts of marketing and marketing environment.

CO-2: provide understanding on consumer behavior and market segmentation.

CO-3: provide insight into concept of product, product planning and development along with brands, pricing and after sales services.

CO-4: familiarizes with promotion and methods of promotion and about distribution channels.

COURSE CODE: 404

CO-1: provide theoretical framework on banks, types and development of banks in India along with Banking Regulation Act provisions.

CO-2: familiarizes with different types of banking with their advantages and disadvantages.

CO-3: provide insight into social control over banks along with functions of commercial banks.

CO-4: familiarizes with recent trends in banking and new type of financing provided by the banks.

COURSE CODE: 302

CO-1: provide understanding on basic concepts of financial management.

CO-2: makes proficient in management of working capital.

CO-3: provide insight into investment decision making techniques, cost of capital, optimal capital structure and financial leverage.

CO-4: provide understanding on dividend policy decisions and theories and retained earnings.

COURSE CODE: 303

CO-1: provide reasonable working knowledge on central tendency and measures of dispersion.

CO-2: makes proficient in analysis of bivariate data.

CO-3: provide working knowledge on index numbers and methods of constructing price and quantity indices.

CO-4: enables in analysis of time series data.

COURSE CODE: 304

CO-1: familiarizes with fundamental aspects of information technology.

CO-2: provide knowledge on different tools of IT and their application to business.

CO-3: provide understanding on fundamentals of computer and its components, number systems and American Standard Code for information interchange.

CO-4: familiarizes with computer networks, electronic data interchange and issues of internet.

COURSE CODE: 401

CO-1: provide insight into cost concepts and theoretical aspects of cost accounting and preparation of cost sheet.

CO-2: provide working knowledge on accounting for materials and labour.

CO-3: familiarizes with accounting for overheads and absorption costing.

CO-4: enables to understand the workings of process costing and reconciliation of cost and financials account.

COURSE CODE: 402

CO-1: provide understanding on the legal provisions of incorporation of company, memorandum and articles of association and prospectus.

CO-2: familiarizes with companies act provisions regarding types of company, membership and company secretary.

CO-3: provide insight into the provisions relating to company meetings.

CO-4: familiarizes with company management provisions of companies act, 2013.

COURSE CODE: 403

CO-1: provide basic knowledge about audit and audit process.

CO-2: familiarizes with audit procedures like routine checking, vouching, verification and valuation of assets and liabilities.

CO-3: provide insight into the audit of limited companies and public undertakings.

CO-4: gives workable knowledge on auditor's communication and recent trends in auditing.

COURSE CODE: 404:

CO-1: makes acquaint with the basics of investment and alternatives of investment, concept of risk and return and methods of analyzing of securities.

CO-2: provide insight into portfolio analysis and management and portfolio selection and construction specially Markowitz model.

CO-3: gives workable knowledge on capital asset pricing model and factor models.

CO-4: familiarizes with portfolio performance evaluation measures in relation with risk and return.

COURSE CODE: 404

CO-1: gives knowledge on theoretical aspects of industrial relations and theories.

CO-2: makes acquaint with government policies in relation to industrial relations.

CO-3: provide insight into the management of strikes and lock outs under the Industrial Disputes Act.

CO-4: provide knowledge on industrial disputes, prevention and settlement of industrial disputes and negotiations.

COURSE CODE: 501

CO-1: gives knowledge on basics of public finance and theories of public finance.

CO-2: provide insight into financial administration of Indian government.

CO-3: familiarizes with the sources of public revenue.

CO-4: makes acquaint with public expenditure objectives and effects on economic stability and development.

COURSE CODE: 502:

CO-1: familiarize with the basics of entrepreneurship, types of entrepreneur and situational requirements.

CO-2: understand the issues like entrepreneurship and economic development, women entrepreneurship in national and global perspective, rural entrepreneurship, problems of women entrepreneurship in Assam. Opportunities and challenges of women entrepreneurship.

CO-3: well versed with the concept Self- help Groups, its objectives , formation, funding and working , entrepreneurship development program, Leadership styles and different Theories of leadership.

CO-4: Well acquainted with Micro Small and Medium Enterprises Development Act 2006 , Micro,Small and Medium Enterprises Development Organization (MSMDO) District Industries and Commerce Centre (DI&CC) Khadi and Village Industries Commission / Board (KVIC/ KVIB) , IIE , NEDFi , NEITCO etc .

COURSE CODE: 503:

CO-1: make understand about the Sales Management Sales Organization its importance, functions and Strategy.

CO-2: proficient with Managing the Sales Force , functions and role of sales person and the sales manager, recruitment, Selection and Training of the Sales Force.

CO-3: well versed with Personal Selling

CO-4: provides knowledge of Sales Promotion, managing the distribution function, marketing intermediaries, distribution channels etc.

COURSE CODE-503:
CO-1: conceptualization of the issue global HRM
CO-2: Understand Global Human Resource Planning
CO-3: Understand Human Resource Management in a dynamic global environment, Total Quality Management (TQM)
CO-4: proficient with Globalization and Human Resource Management, Cultural variables in Global Organization, Cross Culture Management, Global recruitment policies, Succession Policy.
COURSE CODE-504:
CO-1: familiarize with HRD: Concept, Growth, Position of HRD in Human Resource Management, Objectives, Scope, Need and Importance of HRD. Role of a HRD Manager
CO-2: understand HRD Structure, HRD Culture and Climate, HRD as a System, Role of Line Managers in HRD System, HRD Audit.
CO-3: acquainted with HRD Practices in India, Objective of Strategic HRD, Components and Principles of Strategic HRD.
CO-4: conceptualize the Training and Development, evaluation of Training and Development Program.
COURSE CODE-601:
CO-1: understand the Income Tax Law
CO-2: familiarize with the tax exemptions, Special Economic Zones
CO-3: proficient for Computation of Income from Salary
CO-4: proficient for Computation of Income from House Property
COURSE CODE-601:
CO-1: familiarize with the process of Computation of Income under the head Profits and Gains of Business
CO-2: proficient for Computation of Income from Capital Gains

CO-3: understand Carry over and set off of losses, unabsorbed depreciation.
CO-4: understand Tax planning concept
COURSE CODE-601:
CO-1: understand Credit Rating Services
CO-2: familiarize about Lease financing and decisions
CO-3: proficient with Depository and custodial services
CO-4: conceptualize the Portfolio management and venture capital
COURSE CODE-601:
CO-1: understand the Emergence and objectives of Labour Laws, Basic of Labour Legislation in India, Usefulness of Labour Legislation in India, Principles of Labour Legislation.
CO-2: familiar with Objective, provisions and working of the Factories Act, 1948.
CO-3: understand The Trade Union Act, 1926.
CO-4: understand the payment of Wages Act, 1936; The Minimum Wages Act, 1948; The Payment of Bonus Act, 1965.
COURSE CODE-602:
CO-1: conceptualize the India's Foreign Trade
CO-2: proficient with Foreign Trade Policy and control in India: Policy making body and Institutions; Exchange control in India
CO-3: understand the Import Substitution and Export Promotion Policies
CO-4: acquainted with Infrastructure Support for Export Promotion
COURSE CODE-602:
CO-1: Financial statement Analysis, Meaning, Significance, Types and Limitation of Financial Statements, Accounting Choices/Practices, Comparative and Common Size Statement, Value Added Statement and Economic Value added Statements
CO-2: Ratio Analysis

CO-3: Concept of Financial Reporting, Reporting of Corporate Social Responsibility, Reporting of Corporate Governance, Status of Corporate Reporting in India

CO-4: Financial reporting by banks and NBFCs and Insurance Companies; RBI guidelines, IRDA Guidelines .

COURSE CODE-602:

CO-1: Introduction to Trade Unionism

CO-2: White Collar Trade Unions

CO-3: Employers' Association-Introduction, Aims and Objectives. Growth of Employers' Associations. Organization and Management of Employers' Association in India.

CO-4: International Labour organization

COURSE CODE-603:

CO-1: Financial System-Concept, elements, Indian Financial System- Characteristics, overview. Major reforms in Indian Financial System during post economic liberalization period.

CO-2: Banking Institution

CO-3: Financial Market-

CO-4: Securities Exchange Board of India

COURSE CODE-603:

CO-1: understand the Compensation Management

CO-2: familiar with Foundation of Compensation Management

CO-3: understand Compensation Planning

CO-4: proficient of Performance linked Compensation

COURSE CODE-604:

CO-1: conceptualizes the Small Business

CO-2: understand Production and operations Management

CO-3: acquainted with Financial Management

CO-4: understand Marketing Management

COURSE CODE-604:

CO -01: understand research projects, fact, concept and theories; planning the research project-essential ingredients of planning; developing research questions. Research Design-Components

CO -02: proficient with Data Collection

CO -03: familiar with tools of data collection: questionnaires; types, dealing with non responses, designing the questionnaire, various methods sampling for collection of data.

CO-04: proficient with Data Processing, analysis interpretation and writing the research project report.

BLAW:

The students who successfully completed this paper will-

a. Be well versed about Indian Business Laws.

b. Gain a background in domestic and international business laws.

- c. Be a guide for acceptable behaviour in business as well as in the society.
- d. Create awareness in consumer rights and obligations.

Direct Tax I & II:

The students who successfully completes this subject will-

- a. Gain knowledge of the provisions of income tax 1961 with recent amendments.
- b. Acquaint with income tax computation and tax planning.
- c. Help in pursuing professional courses such as CA, ICWA, and CFA etc.

FSA:

The students who successfully completes this subject will-

- a. Acquaint knowledge and skills for analyzing financial statements.
- b. Be well versed with financial reporting guidelines of various regulatory bodies of India.
- c. Create awareness regarding legal and general requirements of Corporate Social Responsibility.

COAC:

The students who successfully completes this subject will-

- a. Have reasonable knowledge of corporate accounting in conformity with the Companies Act 2013.
- b. Gain understanding on applicability of accounting standards in consolidated financial statements.

PBMT:

The students who successfully completes this subject will-

- a. Be able to relate and understand the present management principles, processes and procedures.
- b. Enable to gain valuable insight into the workings of management of business and other organizations.

HRM

The students who successfully completes this subject will-

- a. Be able to understand the role of HRM in organization and the factors shaping that role.
- b. Enhance their effectiveness for optimizing the human resource potential for managerial jobs in future.
- c. Improve their ability to think about how HRM should be used as a tool to execute strategies.

Industrial Relations:

The students who successfully completes this subject will-

- Able to gain descriptive knowledge in the field of industrial relation between employers and employees
- Able to understand how to resolve the disputes between the workers and management.

GLOBAL HUMAN RESOURCE MANAGEMENT:

The students who successfully completes this subject will-

- Able to understand the HR issues facing global HR managers today in recruitment, selection compensation performance management and training that support in their future career.
- Able to research and formulate HR systems for different countries and cultures

HUMAN RESOURCE DEVELOPMENT

The students who successfully completes this subject will-

- Able to understand how to develop implement and evaluate training effectively in their workplace.
- Able to develop knowledge of the critical issues that pertain their own workplace

LABOUR AND INDUSTRIAL LAWS

The students who successfully completes this subject will-

- Apply principles and rules governing the employment relationship to real world problems.
- Make aware of different acts relating to the welfare of labours

PRWK:

This subject mainly deals with the research and research methods. This subject helps to-

- Well versed with the basic knowledge of research and its related phenomenon.
- Gain familiarity with a phenomenon or to achieve new insight in different related issues.
- Get intellectual joy of doing some creative work.
- Solved the unsolved issues of the society.

COMT:

This subject deals with the different aspects of compensation of the workers/employees. This subject enables one to-

- Well versed with the concept of compensation and its emerging issues.
- Well acquainted with the different legal provisions with special reference to wages incentives and compensation etc.

AUDG:

This subject enables one to –

- Understand about the different conceptual term of audit and the process involved in it.
- Know about the audit planning and standards.
- To gather basic knowledge for conducting audit

COAC

This subject enables one to –

- Have a basic concept about the cost ascertainment selling price fixation and profit determination regarding product of a product(s).
- Well versed with the different forms of costing system their applications.
- Have knowledge about wage determination different wage schemes and other related aspects
