

Programme Objective (PO) and Course Objective (CO) and Course Specific Objective (CSO)

B.Com (4-year Programme) and B.Com (MDC- 3-year Programme) under NEP- 2020

Programme Objective (PO)

The B.Com. program at the University of Calcutta offers a comprehensive undergraduate curriculum, featuring both Four-Year Honours (with or without Research) and Three-Year Multidisciplinary options under the Credit and Curriculum Framework of the New Education Policy. The Four-Year Honours track is designed for advanced students pursuing higher studies or research in commerce, while the Three-Year Multidisciplinary option caters to those seeking immediate employment rather than further education.

This program encompasses a wide range of subjects, including accounting, finance, economics, business policy and ethics, corporate governance, business laws, and taxation. As a result, B.Com. graduates have excellent job prospects across various industries and the potential to become entrepreneurs.

Key opportunities for B.Com. students include:

PO-01- Students gain foundational knowledge in diverse areas such as accounting, finance, auditing, taxation, economics, management, business communication, entrepreneurship, business ethics, mathematics and statistics applications in commerce, marketing, human resources, e-commerce, and information technology. This background allows them to pursue higher studies (postgraduate and research), statutory professions like chartered accountancy or company secretaryship, or entrepreneurship.

PO-02- Many students opt for professional courses such as chartered accountancy (CA), company secretaryship (CS), or cost and management accountancy (CMA), which are in high demand in both corporate and non-corporate sectors. These qualifications also offer opportunities for independent practice.

PO-03- Graduates can pursue internationally recognized professional courses like CMA from the UK, ACCA and CA from the UK, CPA and CFA from the USA.

PO-04- A significant number of graduates choose to enroll in MBA programs to acquire essential skills for managerial roles with competitive salaries in the corporate sector.

PO-05- A career in Law, particularly Company Law, presents promising opportunities for commerce graduates.

PO-06- Only commerce graduates are eligible for specialized government positions as gazetted officers in central or state Audit and Accounts Services.

PO-07- A solid understanding of financial and cost accounting principles, financial management, tax systems (both direct and indirect), auditing procedures, statistical applications, and marketing concepts equips graduates with practical skills for roles such as

tax consultants, auditors, management consultants, financial experts, stock market analysts, and other support services.

Course Objective (CO) and Course Specific Objective (CSO)

Semester I

1. Financial Accounting I (Major Paper 1)

Course Objective (CO)

The Financial Accounting 1 course aims to provide a foundational understanding of key accounting principles and practices. By the end of the course, students will gain a preliminary understanding of financial accounting concepts and introduction to few Accounting Standards and will be able to apply this knowledge to the preparation and analysis of financial statements of a sole proprietorship concern, non-profit organisation and from incomplete records. The course will equip the students with the necessary skills to handle various real-world accounting tasks and challenges.

Course Specific Objectives (CSO)

CSO_1- The students will understand and apply the accounting equation to record business transactions, gain a clear understanding of the accounting cycle, differentiate between cash basis and accrual basis of accounting and their implications for financial reporting and learn and apply core accounting concepts and conventions

CSO_2- The students will study the principles of revenue recognition and expense matching, ensuring proper financial period identification in line with relevant Accounting Standards, understand different methods of inventory valuation in line with the Accounting Standard, inventory reconciliation and their impact on financial statements and profit measurement, gain a solid understanding of depreciation accounting and the rationale behind choosing a specific method in compliance with standards. The students will learn to differentiate between the reserves and provisions, understand the accounting treatment for creating, using, and writing back provisions and reserves, study how to make rectification entries to correct errors in the books of accounts and understand the importance of adjustment or closing entries at the end of an accounting period.

CSO_3- The students will develop skills to prepare financial statements for a sole proprietorship, reflecting the owner's equity and personal transactions.

CSO_4- The students will learn the Income and Expenditure Account and Receipts and Payments Account formats used for non-profit organizations like clubs, trusts, and societies. The students will learn methods for converting incomplete records (single-entry system) into double-entry formats for preparing accurate financial statements, gain proficiency in estimating missing financial data using techniques like the Statement of Affairs method and the Conversion Method and develop analytical skills to reconstruct financial data and derive meaningful financial statements from limited records.

CSO_5- The students will understand the self-balancing system and how it facilitates the independent balancing of subsidiary ledgers (sales, purchases) from the general ledger, study the sectional balancing system, which allows for the preparation of individual trial balances for specific sections of a business, aiding in error detection and accountability and gain insight into the practical application of these systems in managing complex accounting records, especially in large organizations.

2. Principles and Practice of Management (Minor Paper 1)

Course Objective (CO)

The course is designed to offer students a solid foundation in essential management principles and practices. Through a focus on key areas such as planning, organizing, directing, leadership, motivation, coordination, and control, students will gain a thorough understanding of how these functions contribute to effective organizational performance. The course emphasizes practical applications, enabling students to develop critical decision-making, resource management, and leadership skills. By the conclusion of the course, participants will be equipped to manage teams, streamline operations, and drive organizational success across various business contexts while promoting sustainable growth and development.

Course Specific Objectives (CSO)

CSO_1- Students will have an overall idea about various concepts of management and the historical development and concept of different schools of management.

CSO_2- Students will have a detailed idea on the various concepts of planning.

CSO_3- Students will have a detailed idea on the various concepts of organizing.

CSO_4- Students will have a detailed idea on the various concepts of directing and leadership including discussion on the major theories of leadership.

CSO_5- Students will have a detailed idea on the various concepts of motivation, control and co-ordination.

3. Microeconomics (IDC/MDC- Paper 1)

Course Objective (CO)

The course "Microeconomics" aims to provide students with a detailed understanding of fundamental economic principles at the individual and firm levels. It covers key topics such as the theory and elasticity of demand and supply, consumer behaviour, production theory, and cost and revenue structures. Students will explore how markets operate, how consumers and firms make decisions, and the impact of price changes. By the end of the course, students will be able to analyse economic behaviours, interpret market trends, and apply microeconomic concepts to real-world business and policy decision-making scenarios.

Course Specific Objectives (CSO)

CSO_1- Demand is an important element to analyse consumer behaviours. On the other hand, supply is an important element to analyse producer behaviour. For this the different aspect of demand and supply are discussed in this chapter.

CSO_2- Elasticity of demand is an important element to measure the rate of change of demand with respect to price, similarly elasticity of supply is an important element to measure the rate of change in supply with respect to price. For this the different aspect of elasticity of demand and elasticity of supply are discussed in this chapter.

CSO_3- Utility is an important concept in the theory of consumer behaviour. There are two types of utility, one is Marshallian and other is Hicksian. In this chapter different aspects of these two theories are discussed.

CSO_4- The amount of supply depends on production and the decision of production is made by the production unit or firm, which depends on cost. For this in this chapter different aspects of production and cost are discussed.

CSO_5- Market is the centre of life in modern economic system. Market is operated through the interaction of buyer and seller. But the behaviour of buyer and seller are different in different markets. For this detailed analysis of the market structure is very essential. Another concept relating to market is the revenue. For this different aspect of revenue are also discussed in this chapter.

4. Entrepreneurship Development (SEC Paper 1)

Course Objective (CO)

The Entrepreneurship Development course is designed to equip students with a comprehensive understanding of entrepreneurship and its key components. By the end of the course, students will have gained a well-rounded understanding of entrepreneurship, including the skills needed to create, evaluate, and manage a business venture. They will also learn about the critical role of investors, the importance of strategic planning, and how to leverage resources and support systems to succeed in the entrepreneurial ecosystem.

Course Specific Objectives (CSO)

CSO_1- The course will introduce the students to various types of entrepreneurs, including innovators, imitators, and fabian entrepreneurs, explore the distinctions between social, serial, and corporate entrepreneurship, and their roles in driving economic growth and innovation. The course will provide insights into the values, vision, and philosophies of leading Indian entrepreneurs, analyse case studies of prominent Indian entrepreneurs to understand their approaches to leadership, decision-making, and value creation and foster an appreciation of how Indian cultural and social values influence entrepreneurial practices.

CSO_2- The students will examine the various governmental policies, public sector initiatives, and private sector support systems that promote entrepreneurship. They will understand the role of institutions like incubators, accelerators, and government programs (such as Startup India) in stimulating entrepreneurial activities and explore strategies for ensuring the sustainability of entrepreneurial ventures, with a focus on environmental, social, and economic

sustainability. The course will introduce the students to the critical roles of VCs, Private equity funds and angel investors in funding and scaling entrepreneurial ventures.

CSO_3- The students will develop the ability to prepare detailed and persuasive business proposals that include key components such as business model, market analysis, financial projections, and risk assessment. They will learn how to conduct and write a feasibility report to assess the viability of a business idea, including financial, technical, and market feasibility and understand the significance of a well-structured business plan in securing funding and support from stakeholders.

CSO_4- The students will explore various financing options available to entrepreneurs, such as bootstrapping, crowdfunding, bank loans, and government grants, understand the importance of networking, partnerships, and leveraging community resources in building a successful business.

Common Value-Added Course

5. Fundamentals of Environment (ENVS01)

Course Objective (CO)

The course is designed to introduce students to key environmental concepts and issues. It covers topics such as the basics of environmental studies, ecology and ecosystems, natural resource management, biodiversity, and conservation strategies. The course also addresses various forms of environmental pollution and their impact on ecosystems and human life. By the end of the course, students will develop a comprehensive understanding of environmental challenges and learn to apply conservation and sustainable practices to protect natural resources and promote ecological balance.

Course Specific Objectives (CSO)

CSO_1- Introduce students to key concepts in environmental studies, focusing on human-environment interactions.

CSO_2- Explain the principles of ecology and ecosystem dynamics, highlighting the interdependence of living organisms and their environments.

CSO_3- Explore the classification, management, and sustainable use of natural resources.

CSO_4- Discuss biodiversity and conservation strategies for protecting endangered species and ecosystems.

CSO_5- Analyse various forms of environmental pollution, their sources, and their effects on the environment and human health.

CSO_6- Equip students with the knowledge and skills to promote sustainable practices and address environmental challenges effectively.

6. Constitutional Values and Fundamental Duties

Course Objective (CO)

The course is designed to enrich students with knowledge and relevance of Indian Constitution, to develop awareness about values of basic tenets and Duties and to inculcate a sense of Constitutionalism.

Course Specific Objectives (CSO)

CSO_1- Provide an in-depth understanding of the Constitution of India and its significance.

CSO_2- Explain the concept of Constitutionalism and its role in democratic governance.

CSO_3- Explore key Constitutional values such as sovereignty, socialism, secularism, democracy, and republic.

CSO_4- Examine Fundamental Rights and their relationship with the Rule of Law and Separation of Powers.

CSO_5- Discuss the importance of Fundamental Duties outlined in the Constitution, with emphasis on Article 51A.

CSO_6- Analyse the legal status and implications of Fundamental Duties in the Indian constitutional framework.

CSO_7- Foster appreciation for responsible citizenship and civic duties.

Semester II

1. Cost Accounting 1 (Major Paper 2)

Course Objective (CO)

The course aims to introduce students to the fundamental concepts of cost accounting and its application in decision-making processes. It covers key areas such as material cost, labour cost, and overhead allocation, providing insights into the effective management of production costs. Students will learn how to prepare and interpret cost statements to analyse financial data for internal business control. By the end of the course, students will have a comprehensive understanding of cost accounting techniques and their importance in improving operational efficiency and profitability in various business contexts.

Course Specific Objectives (CSO)

CSO_1: Students will get the knowledge of how cost accounting is used for ascertaining the cost of elements of a product.

CSO_2: Students will understand the format of cost sheet and to learn applicability of cost sheet to ascertain pricing of any product.

CSO_3: Students will acquire knowledge about the concept of labour costing and material costing.

CSO_4: Students will understand the concept of overheads and its impact on selling price of a product.

CSO_5: Students will acquire in depth knowledge of cost accounting.

2. Marketing Management and Human Resource Management (Minor Paper 2)

Course Objective (Module 1- Marketing Management) (CO)

The course aims to provide students with a comprehensive understanding of fundamental marketing principles and strategies. It covers an introduction to marketing, the marketing environment, and market segmentation to help students identify and target specific consumer groups. Key topics include product development, pricing strategies, distribution channels, and promotional techniques. Additionally, the course explores recent developments in marketing, such as digital marketing and consumer behaviour trends. By the end of the course, students will be equipped with the skills to analyse markets, develop marketing plans, and implement effective marketing strategies in a dynamic business environment.

Course Specific Objectives (CSO)

CSO_1- Introduce the core concepts of marketing and the marketing environment.

CSO_2- Explore the process of market segmentation to identify and target specific consumer segments effectively.

CSO_3- Examine product development strategies and their importance in meeting customer needs.

CSO_4- Discuss pricing strategies and their impact on consumer behaviour and market competition.

CSO_5- Analyse distribution channels and their role in ensuring product availability to the target market.

CSO_6- Understand the various promotional tools and techniques used to communicate with customers.

CSO_7- Investigate recent developments in marketing, including digital marketing and emerging consumer trends.

Course Objective (Module 2- Human Resource Management) (CO)

The course aims to provide students with a thorough understanding of the nature and scope of HRM and its role in organizational success. Key topics include human resource planning, recruitment, and selection processes, which are essential for building an effective workforce. The course also covers training and development strategies to enhance employee skills, as well as job evaluation and performance appraisal techniques to assess and reward employee performance. By the end of the course, students will be equipped with the knowledge to manage human resources effectively in a dynamic and competitive business environment.

Course Specific Objectives (CSO)

CSO_1- Students will learn the fundamental concepts of human resource - meaning, scope, functions and importance.

CSO_2- Students will learn about the meaning of human resource planning (HRP), the need, characteristics and the different factors affecting it.

CSO_3- Students will have a detailed idea on the various concepts related to recruitment and selection.

CSO_4- Students will have a detailed idea on the various concepts of training and development.

CSO_5- Students will have a detailed idea on the various concepts of job evaluation and performance appraisal.

3. Macroeconomics (IDC/MDC Paper 2)

Course Objective (CO)

The course on Macroeconomics aims to provide an understanding of the aggregate economy, focusing on the measurement of National Income and its components. It explores the Determination of Equilibrium Income in the Simple Keynesian Model, highlighting the roles of consumption, investment, and government spending. The course covers Money and Banking, examining the functions of money, the banking system, and monetary policy. Additionally, it introduces Public Finance, addressing government revenues, expenditures, and fiscal policies, emphasizing their impact on economic stability and growth. Students will develop analytical skills to understand macroeconomic issues and policy decisions.

Course Specific Objectives (CSO)

CSO_1- A basic concept of macroeconomics is National Income. Welfare of a country mainly depends on National Income. For this, different aspects of National Income accounting are discussed in this chapter.

CSO_2- In this chapter simple Keynesian model is used for the equilibrium income determination. Different aspects of multiplier are also discussed in this chapter.

CSO_3- Role of money is very important in modern economic life. Considering the importance of money in modern period, different aspects of banking, different subject matters of inflation and deflation are discussed in this chapter.

CSO_4- Public finance is the study of the role of the government in the economy. The main consideration of public finance is government budget, government receipts, government expenditure and government deficit.

4. IT and its Application in Business (SEC Paper 2)

Course Objective (CO)

The course on IT and its application in business aims to provide students with an understanding of how information technology enhances business operations. It covers topics such as the role of IT in decision-making, improving efficiency, and facilitating communication. Students will learn about various business applications of IT, including data management, e-commerce, and enterprise systems, while exploring how technology drives innovation and competitive advantage in the modern business environment.

Course Specific Objectives (CSO) (Module 1- Theory)

CSO_1- Understand the fundamental concepts of information technology (IT) and its role in business.

CSO_2-Familiarity with various business applications of IT, such as enterprise resource planning (ERP), customer relationship management (CRM), and supply chain management (SCM).

CSO_3- Knowledge of database management systems and data analytics.

CSO_4- Understanding of e-commerce, digital marketing, and social media platforms.

CSO_5- Familiarity with emerging technologies like cloud computing, artificial intelligence (AI), and the Internet of Things (IoT).

Course Specific Objectives (CSO) (Module 2- Practical)

CSO_1- Skill in using software applications (e.g., Microsoft Office) for business purposes.

CSO_2- Proficiency in data analysis and interpretation using tools like Excel.

CSO_3- Ability to design and implement basic database systems using tools like Access.

CSO_4-Familiarity with web development concepts (HTML, CSS). Assess the ethical implications of IT use in business.

Common Value-Added Course

5. Environmental Education (ENVS02)

Course Objective (CO)

The course on Environmental Education aims to raise awareness of environmental issues and promote sustainable practices. It covers topics such as ecosystems, biodiversity, natural resource management, and pollution control. Students will explore the impact of human activities on the environment and learn strategies for conservation and sustainable development. The course encourages critical thinking and responsible actions to address global environmental challenges, fostering a commitment to environmental stewardship.

Course Specific Objectives (CSO)

CSO_1-Develop a foundational understanding of the principles and goals of Environmental Education, promoting awareness and active participation in environmental protection.

CSO_2- Learn about environmental laws, policies, and regulatory frameworks that govern the protection and preservation of natural resources.

CSO_3- Analyse the interdependence between human communities and the environment, focusing on sustainable practices and societal impacts.

CSO_4-Understand various environmental disasters and the importance of preparedness and mitigation strategies.

CSO_5- Study the self-sustaining systems of nature and explore how human actions can either support or harm these natural processes.

6. Lifestyle Diseases and Their Prevention

Course Objective (CO)

The course on Lifestyle Diseases and Their Prevention aims to provide students with a comprehensive understanding of the relationship between lifestyle choices and the development of chronic diseases. The course helps the students to understand the implications of stress, obesity and how to mitigate them with the help of mindfulness, yoga, pranayama and other techniques.

Course Specific Objectives (CSO)

CSO_1- Define lifestyle diseases and identify their characteristics, including common examples such as heart disease, diabetes, and obesity.

CSO_2-Analyze the modifiable risk factors associated with lifestyle diseases, such as poor diet, physical inactivity, smoking, and excessive alcohol consumption.

CSO_3- Examine the health consequences of lifestyle diseases, including their impact on morbidity, mortality, and quality of life.

CSO_4- Evaluate effective prevention strategies that can reduce the risk of developing lifestyle diseases, including dietary modifications, regular physical activity, and smoking cessation programs.

CSO_5- Encourage critical thinking about current research on lifestyle diseases and their prevention.

Semester III

1. Cost Accounting II (Major Paper 3)

Course Objective (CO)

The course on Cost Accounting aims to provide an understanding of cost measurement and management. It covers Cost Bookkeeping, focusing on recording and tracking costs, and Activity-Based Costing for accurate cost allocation. The course includes Job Costing, Contract Costing, and Process Costing to handle specific costing scenarios. It also explores accounting for Joint Products and By-products, equipping students with skills to optimize cost efficiency and decision-making in business operations.

Course Specific Objectives (CSO)

CSO_1- Students will build the ability to understand job, batch and operational costing.

CSO_2- Students will understand the concept of budgeting and tools of budgetary control.

CSO_3- Students will understand the concept of process costing including joint product and by-product costing.

CSO_4- Students will acquire knowledge about the concept of operating or service costing.

CSO_5- Students will learn the concept of absorption costing, marginal costing, cost volume and profit analysis.

CSO_6- Students will acquire knowledge about decision making on “make or buy’ on the basis of cost analysis.

2. Direct Tax I (Major Paper 4)

Course Objective (CO)

The course on Direct Taxation aims to provide a comprehensive understanding of tax laws and their application. It covers basic concepts such as tax definitions, taxable entities, and tax rates. Students will learn about the residential status and its impact on tax incidence, and explore different heads of income, including salary, house property, business income, capital gains, and other sources, enabling them to apply tax principles to real-world financial scenarios.

Course Specific Objectives (CSO)

CSO_1- Students will get an opportunity to know about the Indian Tax structure.

CSO_2- They will be able to know the residential status of the respective assesses.

CSO_3- Income from five different heads, such as, salary, house property, profits & gains, capital gain and other sources have been thoroughly discussed here.

CSO_4- Hands on experience can be availed by solving numerical.

CSO_4- Students can have enough knowledge to calculate total taxable income of any financial year.

3. Consumer Behaviour (Minor Paper 3- Elective)

Course Objective (CO)

The students will gain a comprehensive understanding of consumer psychology and its application in developing successful marketing programs. The course will equip them with the knowledge and skills to make data-driven decisions that meet consumer needs while adhering to ethical standards.

Course Specific Objectives (CSO)

CSO_1- Understand and apply consumer behaviour models (Nicosia model and Howard Sheth model) to analyse consumer decision making and develop effective marketing strategies.

CSO_2- Examine the ethical considerations in marketing practices and their impact on consumer trust and brand reputation.

CSO_3- Identify and evaluate the internal and external determinants that influence consumer behaviour, including psychological, social, cultural and situational factors.

CSO_4- Analyse the stages of the consumer decision making process and how marketers can influence each stage to drive purchase behaviour.

CSO_5- Assess the role of consumer behaviour in shaping societal trends, public policy and the overall business environment.

CSO_6- Apply consumer behaviour concepts to design and interpret market research studies that provide actionable insights for marketing managers.

4. Indian Economic Environment (IDC/MDC Paper 3)

Course Objective (CO)

The course on Indian Economic Environment provides an in-depth understanding of the Indian economy's structure and dynamics. It covers the key aspects of the Indian Economic Environment, including its historical evolution and contemporary challenges. Students will analyse the Structure of the Indian Economy, focusing on sectors like agriculture, industry, and services. The course also examines Issues in the Indian Economy and evaluates Indian Economic Planning strategies for sustainable growth and development.

Course Specific Objectives (CSO)

CSO_1- After studying this chapter, students will be able to understand the basic issues in economic development. Gain an insight into the concepts of growth and development. Know the concepts and measures of development and underdevelopment.

CSO_2- After studying this chapter, students will be able to understand the issues related to the agricultural sector such as low productivity, green revolution, and land reforms. Gain an insight on the industrial growth during the various reforms' periods. Define the role of service sector-growth of banking and insurance during the post-reform period.

CSO_3- After studying this chapter, students will be able to understand the problem of poverty and the various methods used to measure poverty and the poverty alleviation measures adopted in India. Define the various types of unemployment and causes of unemployment in India.

CSO_4- After studying this chapter, students will be able to understand the meaning, objectives, importance of planning in India. Achievement and failures of five-year plan. Concepts and objectives of NITI Aayog.

5. Computerised Accounting and Introduction to Data Science (Practical) (SEC paper 3)

Computerised Accounting and Digitalisation (Module 1)

Course Objective (CO)

This course aims to provide students with both practical and theoretical knowledge in computerized accounting using Tally Prime. Students will acquire the skills necessary to handle day-to-day accounting functions, ensure compliance with payroll and GST regulations, and manage data security. In addition, the course introduces essential digital services like e-PAN,

Digi Locker, and online banking, equipping students to navigate the modern, digitalized financial landscape efficiently.

Course Specific Objectives (CSO)

CSO_1- The students will learn to create and manage company profiles in Tally Prime, including alteration and shutting down a company as needed. They will gain a thorough understanding of accounting groups and ledgers, enabling students to create, edit, and manage financial accounts for different business scenarios. They will understand the creation and processing of accounting vouchers in Tally Prime, including sales, purchase, payment, receipt, and journal vouchers. The course will enable the students to master the setup and management of payroll in Tally Prime, including creating employee records, defining salary structures, and generating payroll vouchers and understand the process of GST accounting, including configuring Tally Prime for GST. They will learn how to create data backups, manage security controls such as user roles and password protection, and restore data in Tally Prime to ensure data safety and integrity.

CSO_2- The students will develop an understanding of e-PAN (electronic PAN card) and the process for obtaining and using it for financial and tax-related purposes and learn about Digi Locker, gain hands-on experience with online banking and payment systems, explore M-Parivahaan and Aadhar-based services, such as e-KYC and Aadhaar authentication, to understand their significance in the digital economy.

Introduction to Data Science (Module 2)

Course Objective (CO)

The course on Introduction to Data Science provides a foundational understanding of data management and analysis. It covers Database Applications, enabling students to handle large datasets efficiently. The course explores Advanced Data Management with Spreadsheets, teaching techniques for data organization, analysis, and automation. Students will also learn about Tables and Formatting, focusing on structuring and presenting data effectively, equipping them with essential skills for data-driven decision-making in business environments.

Course Specific Objectives (CSO)

CSO_1- Develop proficiency in database applications to manage, manipulate, and retrieve data effectively using various database management systems.

CSO_2- Enhance skills in advanced data management through the use of spreadsheets, focusing on data organization, analysis, and visualization techniques.

CSO_3- Understand tables and formatting principles** to present data clearly and effectively, ensuring that information is accessible and interpretable for decision-making.

CSO_4- Apply data science concept to real-world scenarios, enabling students to analyse and interpret data for practical applications in various fields.

CSO_5- Foster critical thinking regarding data integrity, ethical considerations, and best practices in data management and analysis.

Semester IV

1. Financial Accounting II (Major Paper 5)

Course Objective (CO)

The course on Financial Accounting provides an understanding of specialized accounting practices. It covers Consignment and Branch Accounting, focusing on managing transactions

across locations. Students will learn the Hire Purchase and Instalment Payment System for asset acquisition, and Departmental Accounts for internal financial reporting. The course also addresses Insurance Claims for loss recovery and Partnership Accounting, equipping students with skills to handle diverse accounting scenarios and ensure accurate financial reporting.

Course Specific Objectives (CSO)

CSO_1- Students will be able to understand the concept of consignment business and also will gather knowledge regarding accounting aspect for computing profit or loss on consignment.

CSO_2- Students will be able to prepare branch accounts and to understand the expansion led to the concept of development of branch.

CSO_3- Students will be conversant with both hire purchase and Instalment payment system.

CSO_4- Students will be able to understand the departmental Trading and Profit & Loss Account and Balance Sheet in present competitive business environment.

CSO_5- Students will have an overall impression about insurance and they will be able to understand how insurance claim to be lodged.

CSO_6- Students will be well versed with the different laws governing partnership in relation to their accounting needs.

2. Direct Tax-II and e-filing of Tax Return (Major Paper 6)

Course Objective (CO)

The course on Direct Tax and E-filing of Tax Returns aims to provide a comprehensive understanding of tax laws and digital tax filing. It covers Set-off and Carry Forward of Losses, enabling students to understand how to offset losses against future profits. The course explores Deductions and Computation of Total Income and Tax Payable, guiding students through the calculation of taxable income. Additionally, it focuses on Tax Management strategies to optimize tax liabilities. Students will also gain practical knowledge in E-filing of Tax Returns, learning to navigate digital platforms for accurate and compliant submission of tax documents.

Course Specific Objectives (CSO)

CSO_1- Explain the principles and regulations governing the set off and carry forward of losses in direct taxation, enabling students to apply these concepts in tax planning.

CSO_2- Develop skills to accurately compute total income by identifying applicable deductions under various sections of the Income Tax Act.

CSO_3- Master the methodologies for calculating tax payable based on total income, including understanding tax slabs and applicable rates.

CSO_4- Explore effective tax management techniques to optimize tax liabilities while ensuring compliance with legal requirements.

CSO_5- Gain practical knowledge in the e-filing process of tax returns, including documentation requirements, filing procedures, and troubleshooting common issues.

CSO_6- Discuss ethical considerations in tax planning and compliance, fostering a responsible approach to direct taxation practices.

3. E-commerce and Business Communication (Major Paper 7)

Course Objective (CO)

The course will Analyse the impact of E-commerce on business models and strategy, identify key security threats in the E-commerce environment and explain how procurement and supply chains relate to B2B E-commerce. The students will learn to develop proficiency in written and oral communication skills for effective business interactions, including emails, reports,

presentations, and negotiations. They will understand the role of communication, apply ethical principles. By achieving these objectives, students will gain the necessary knowledge and skills to thrive in the dynamic E-commerce landscape while effectively communicating with various stakeholders to drive business success.

Course Specific Objectives (CSO)

E-Commerce (Module-1)

CSO_1- Students will gather knowledge about the emergence of digital electronic commerce and its governing characteristics

CSO_2- Students will understand the ways in which e-commerce is conducted in virtual space

CSO_3- Students will become proficient in conducting and facilitating economic transactions using e-payment system

CSO_4-Students will understand the features of websites and the tools used to build an e-commerce website

Business Communication (Module 2)

CSO_1-Students will gather knowledge about business communication, its importance, network and models

CSO_2- Students will understand the concepts, elements and barriers to communication

CSO_3-Students will learn the types and tools of communication

CSO_4- Students will master the skills of drafting letters, notices, agenda, minutes etc.

4. Business Regulatory Framework (Major Paper 8)

Course Objective (CO)

The course objective is to provide students with a comprehensive understanding of the legal and regulatory environment affecting businesses. Students will explore key regulations, including corporate governance, consumer protection. The course aims to equip learners with the ability to analyse and interpret legal frameworks, assess compliance requirements, and understand the implications of regulatory changes on business operations, thereby fostering informed decision-making in a dynamic marketplace.

Course Specific Objectives (CSO)

CSO_1- Students will be aware of the laws and regulations that governs business operations. The knowledge of business laws helps to students in identify potential business risk and develop strategies to manage them effectively.

CSO_2- Students will acquire functional knowledge and concept about contract and able to understand The Indian Contract Act, 1872

CSO_3- Students will learn the basic concept of laws regarding The Sale of Goods Act, 1930

CSO_4- Students will be well versed with different laws governing partnership in India.

CSO_5- Students will be aware of the concept and objectives Consumer Protection Act,2019 and also will learn composition of consumer protection council and various jurisdiction regarding this Acts.

5. Sales Management (Minor Paper 4- Elective)

Course Objective

The objective of the course is to provide students with a comprehensive understanding of sales organization and the principles of designing and managing an effective sales force. Students will explore the fundamentals of personal selling and salesmanship, emphasizing relationship-building techniques. Additionally, the course will cover the evaluation and selection of

marketing channels to optimize sales efforts. By integrating these elements, students will develop strategic insights to enhance sales performance and drive business success.

Course Specific Objectives (CSO)

CSO_1-Students will gather knowledge about the sales organization.

CSO_2- They will be able to know about designing the sales force.

CSO_3-They will get a complete picture on how to manage sales force.

CSO_4-The knowledge about personal selling and salesmanship technique will be provided them.

CSO_5-Different marketing channels and selection procedure will be discussed here.