

# **NAGAON GNDG COMMERCE COLLEGE**

## **DEPARTMENT OF FINANCE**

## **COURSE OUTCOME**

Subject Code	Subject	Course Outcome
Semester-I	1	
COM-HC-1036	Business Law	A basic understanding of business law will help students to make fruitful decision regarding various issues relating to the business.
Semester-II		
COM-HC-2036	Corporate Laws	To impart the knowledge of provisions of the Companies Act, 2013 and Depositories Act, 1996 and also provide knowledge on practical aspects through various case studies that would help students in applying the provisions in an effective manner.
Semester-IV		
COM-GE-4046(B)	Micro Finance	To impart the basic knowledge of the microfinance, its importance in alleviating poverty, improving the socio-economic conditions of poor people and empowering women through capacity building.
Semester-V		
COM-DSE-HC- 5036(D)	Banking	To provide the basic knowledge of the banking laws, functioning of banks, internet banking services, lending procedure, risk associated with extending loans and other legal requirements relating with the day to day banking business.
COM-DSE-HC- 5036(F)	Indian Financial System	The basic concept of Indian Financial System would help students to know about the financial markets, financial institutions, financial assets and services and their functions.
Semester-VI		
COM-DSE-HC- 6036(A)	Fundamentals of Investment	Impart the basic knowledge of the different investment alternatives, risk associated with each type of investment and methods of analyzing and valuation of investment.

# Department of Management Nagaon G.N.D.G. Commerce College

# Semester I

Subject Code	Subject	Course outcome
COM-GE-1046(B)	Investing in Stock Market	<ul> <li>Students will learn the basics of stock market.</li> <li>The course will provide the knowledge of fundamental and technical analysis of a company.</li> <li>Students will get the confidence in investing in the stock market from a younger age.</li> </ul>

# Semester II

Subject Code	Subject	Course outcome
COM-GE-204(B)	Insurance and Risk Management	<ul> <li>Students will get the knowledge about various types of business and personal risks.</li> <li>It will give an insight about the importance of insurance and its principles.</li> <li>The course will give an idea about the regulatory framework of insurance industry in India.</li> </ul>

## Semester III

Subject Code	Subject	Course outcome
Com-HC-3036	Management Principles and Application	<ul> <li>Gaining primary concepts, principles, functions, tools and techniques of management.</li> <li>Acquiring knowledge regarding evolution of management thoughts and contributions of management scholars to the science of management.</li> <li>Understanding the concept and process of organizing leadership, motivation, decision making, and</li> </ul>

		<ul> <li>communication for fruitful management.</li> <li>Applying principles and knowledge of management in real business fields.</li> </ul>
COM-SEHC-3054	Entrepreneurship	<ul> <li>Develops an         Entrepreneurial spirit and         zeal to pursue         entrepreneurship as a         profession and reap the         benefits of self         employment.</li> <li>Gain knowledge on the         techniques and formalities         involved in building start-         ups.</li> <li>Understand the role of         entrepreneurship in the         socio-economic         development at different         levels.</li> </ul>

# Semester IV

Subject Code	Subject	Course outcome
COM-HC-4036	Human Resource Management	<ul> <li>Gaining basic human resource management concepts, functions and techniques to deal effectively with human capital in organization.</li> <li>Understanding training and development needs techniques of effective training, performance appraisal methods, and compensation management.</li> <li>Learning current issues like VRS, downsizing, HRIS, HRA, social security, employee welfare, ethics of HRM.</li> <li>Understanding emerging challenges in HRM, methods of acquiring human resources under globalised world and their management.</li> </ul>

## Semester V

Subject Code	Subject	Course outcome
COM-Hc-5016	Principles of marketing	<ul> <li>Acquire basic knowledge of concepts, principles, techniques and ethics of marketing.</li> <li>Gain basic knowledge about marketing mix, components, product profile, and market segmentation and consumer behavior.</li> <li>Learn pragmatic approach to marketing and apply it in the recent developments</li> <li>in marketing.</li> </ul>
COM-HC-5026	Fundamentals of Financial Management	<ul> <li>It will impart knowledge on the scope of financial management.</li> <li>Students will be able to do various computations of financial management.</li> </ul>

# Semester VI

Subject Code	Subject	Course outcome
COM-DSE-HC-6036(E)	Industrial Relations and Labour Laws	<ul> <li>Students will get an idea about the various industrial relations and its implications.</li> <li>The course provides knowledge about the various labour laws prevailing in India.</li> </ul>



# NAGAON G.N.D.G. Commerce College

# COURSE OUTCOME

# B.Com (CBCS)

# Department of Accountancy

Subject Code	Subject	Course Outcome
	Sen	nester I
COM-HC-1026	Financial	<ul> <li>To acquire the concept and knowledge of financial accounting.</li> <li>To learn about accounting information, principles and the use of accounting standard.</li> <li>Understanding the theory of measuring Business Income.</li> <li>Learning about Computerized accounting system with practical application of Tally ERP 9.</li> <li>To learn about the procedure of preparation of Final Accounts.</li> <li>Learning the concept of Hire-Purchase, Instalment payment system and Branch Account.</li> </ul>

COM-HC-2026	Corporate Accounting	<ul> <li>To acquire the concept and knowledge of corporate accounting.</li> <li>To learn about the process of preparation of Final Accounts of Joint Stock Company (as per Companies Act, 2013).</li> <li>Learning about the concept and methods of valuation of Goodwill and Shares.</li> <li>Learn about the concept of Holding Company as per Companies Act standard and preparation of Consolidated Balance Sheet.</li> <li>Learn about Right shares Bonus shares and Buy back of shares.</li> </ul>
	Semester	III
COM-HC-3026	Income-tax Law and Practice	<ul> <li>Gain basic knowledge about the application of the Principles of Income Tate Act 1961 and the relevant rules.</li> <li>Learning to compute the Principles of Income Tate Act 1961 and the relevant rules.</li> </ul>

		taxable income under different heads of income.  Learning about the computation of income tax liability and deduction available.  Learn to file Income Tax Return electronically.
-	Semes	ster IV
COM-HC-4016	Cost Accounting	<ul> <li>To learn the basic concept of Cost Accounting.</li> <li>Learn about the various elements of cost.</li> <li>Learn the concept and calculation of cost in special situations.</li> <li>Acquire knowledge of Integral and Non-Integral system.</li> </ul>
	Seme	ester V
COM-DSE-HC- 5036(A)	Management Accounting	<ul> <li>To acquire the knowledge of various tools and techniques of management.</li> <li>Development of Managerial decision making skills.</li> <li>Learn the preparation of budgets required for</li> </ul>

		<ul> <li>business organization.</li> <li>To acquire the knowledge of standard costing and variance analysis.</li> </ul>
COM-DSE-HC- 5036(B)	Advanced Financial Accounting	<ul> <li>Advanced knowledge on Financial Accounting applicable in Business of special nature and on Government Accounting.</li> <li>Learn the preparation of Royalty Accounts.</li> <li>Acquire the knowledge of Insurance claim and departmental accounts.</li> <li>Learn the accounting treatment of amalgamation and dissolution of Partnership firm.</li> </ul>
	Semeste	er VI
COM-HC-6016	Auditing and Corporate Governance	<ul> <li>Acquire knowledge of auditing principles procedure and techniques according to legal requirements and professional standards.</li> <li>Acquire knowledge of conducting audit of Limited Company.</li> </ul>

		Learn about Cost audit, Tax audit and Management audit. Get an overview of the principles of Corporate Governance and Corporate Social Responsibility.
COM-HC-6026	Indirect Tax Laws	<ul> <li>Acquire the basic knowledge of Indirect Tax Laws.</li> <li>Learn various provisions of Central Excise and Custom Laws.</li> <li>Acquire knowledge about the structure of GST in India.</li> <li>Learn the procedure of registration, levy and collection of Tax under GST.</li> </ul>

Majoria S.M.J.C. Cum. Chilaga

# NAGAON GNDG COMMERCE COLLEGE DEPARTMENT OF ECONOMICS

## COURSE OUTCOME UNDER NON-CBCS OF GAUHATI UNIVERSITY

Subject Code	Semester		Course Outcome	
401 Business	IV	i)	To understand the principles and theories of	
Economics			economics.	
		ii)	To understand and analyze the policies for	
			improvement of decision making and forward	
			planning.	
501 Business	V	i)	To provide a clear picture about the Macro-	
Environment			economic scenario of the Indian Economy.	
		ii)	To understand opportunities of potential	
			market and threats to the business in India as	
			well as in the Global Economy.	
		iii)	To inculcate the spirit of entrepreneurship.	
505 International	V	i)	To make the students understand the theories	
Trade (Fin)			and its applications in International Trade.	
		ii)	It shows the India's potentiality in the	
			International Trade or Global Trade.	
605 Project	VI	i)	To learn Research Methodology.	
Report		ii)	To demonstrate innovative thinking or ideas	
			for future research application.	
		iii)	Counseling the students for research work	
			followed by practical experience of field	
			survey.	

#### COURSE OUTCOME UNDER CBCS OF GAUHATI UNIVERSITY

Subject Code	Semester		Course Outcome		
Com-HG-1046 (A)	I	i)	To understand consumer behaviour		
Micro Economics		followed by demand and supply analysis.			
		ii)	To understand the production and		
			productivity followed by cost and revenue.		
		iii)	To understand about the market structures.		
Com-HG-2046 (B)	II	i)	To provide basic knowledge of Macro-		
Macro Economics			economic variables.		
		ii)	To understand the working of the variables		
			to determine equilibrium of the economy.		
Com-HG-4046 (A)	IV	i)	To understand the major economic		
Indian Economy			problems and their solutions in Indian		
			Economy.		
		ii)	To understand the history of growth and		
			development of the economy.		
		iii) To understand about the New Economic			
		Reforms during 1991.			
Com-HE-6036 (D)	VI	i)	To share with the students about the		
International			concepts, importance and recent trends in		
Business			International Business.		
		ii)	To highlight India's engagement in Global		
			Business.		
Com-HC-6036 (F)	VI	i)	To understand about research work among		
Business Research			the students.		
Methods and Project		ii)	To learn research methodology followed		
Works.			by practical experience in field work so		
			that student will have benefited in their		
			respective field of research work.		

Faculty Names: 1) Dr. Prafulla Saikia.

2) Dr. Bipin Ch. Goswami

## Department of BBA

#### **COURSE OUTCOME**

Nagaon GNDG Commerce College has been continuing Bachelor of Business Administration as a self financing course under GU from the year 2009. It is a three year undergraduate program which aims to build the foundation of students by providing fundamental concepts of business and management. Among the different expansionary academic activities BBA is one of the important courses which facilitate students to pursue higher studies such as MBA, MBE, MSW etc. The college has clearly stated course outcomes in the form of its Vision and Mission offered by the institution in the collage website.

#### **Course Outcome of BBA (Under CBCS)**

1<sup>st</sup> Semester

BBA- AE- 1014	BUSINESS COMMUNICATION ( LANGUAGE : ENGLISH)	AECC- 1	To developing effective communication skills in speaking and writing in person and through effective media in English language; building connectivity through interaction, group discussion & PPT.
BBA- HC-1026	PRINCIPLES OF MANAGEMENT	CORE COURSE - 1	The course comprises of basic management concepts and theories which enable students to built the foundation for other papers like HRM, Strategic management in subsequent semesters.
BBA-HC - 1036	MANAGERIAL ECONOMICS	CORE COURSE - 2	Understanding the basic theories of economics and applying the same for basic business decisions.

## 2<sup>nd</sup> Semester

BBA-AE-2014	ENVIRONMENTAL SCIENCE	AECC-2	Making aware our students about environment and its crisis and sustainable development concept.
BBA- HC- 2026	FINANCIAL ACCOUNTING	CORE COURSE - 3	To help study the basic of F.A. and preparation of financial reports and accounts of different business & no business firms to provide various information relating to the performance and position of the business firms.
BBA- HC- 2036	STATISTICS FOR BUSINESS DICISIONS	CORE COURSE - 4	Acquire the skills of statistics and solve the statistical problems of business.
BBA- HC- 2046	INDIAN ECONOMIC SCENARIO	CORE COURSE- 5	Understanding the basic concepts of Indian and international economics and applying it to business.
BBA- HG- 2056	COMPUTER	GE-2	To develop skills of the students in IT

FUNDAMENTALS	applications.

## 3<sup>rd</sup> Semester

BBA-HC-3016	COST AND MANAGEMENT ACCOUNTING	CORE COURSE - 6	To understand various methods and procedures relating to calculating, managing, controlling, apportioning and eliminating cost expenses of a business organization with the motive to improve company's profitability margins and wealth maximization.
BBA-HC-3026	HUMAN RESOURSE MANAGEMENT	CORE COURSE - 7	HRM mainly focuses on the principles, methods and technologies that are required for the improvement of the organization and help students the theoretical foundation of key areas of HR in an organization.
BBA-HC-3036	PERSONALITY AND PERSONAL SKIL DEVELOPMENT	CORE COURSE - 8	To help students in acquiring various personal skills for improving their interpersonal communication.
BBA- HG-3046	OPERATIONS  MANAGEMENT AND  CONTROL	GE – 3	To help students in knowing the basic concepts of operation management in a business organization for better productivity and production related functions.
BBA-SE-3054	COMPUTER APPLICATIONS	SEC – 1	Help students' modern skills of computer and apply it to organizational settings.

BBA- HC- 4016	ORGANIZATIONAL BEHAVIOUR AND INDUSTRIAL PHYCHOLOGY	CORE COURSE – 9	Helps in understanding various human behavior in various circumstances and learning various aspects for motivating employees in improving their performance
BBA – HC - 4026	FINANCIAL MANAGEMENT	CORE COURSE – 10	To understand the mechanism and management of the finances of a business firm; to provide the cash & credit mechanisms, expenses, profitability etc. in the financial structure of a business organization.
BBA – HC - 4036	PRINCIPLES OF MARKETING	CORE COURSE - 11	Helps understanding the various marketing concepts and their organizational implications.
BBA – HG - 4046	BUSINESS RESEARCH	GE – 4	Help students to understand the applicability of various research techniques in a study

# 5<sup>th</sup> Semester

BBA- HC- 5016	LEGAL ASPECTS OF		Help students to
	BUSINESS		know the various laws
			related to business
		CORE COURSE – 12	and commerce.

BBA – SE- 5024	SUMMER PROJECT	SEC-2	Help students to apply the theoretical knowledge into practical field as a report.
BBA – HE – 5036	DSE I/DSE II/DSE III	DSE I	
BBA – HE - 5046	DSE I/DSE II/DSE III	DSE II	

# 6<sup>th</sup> Semester

BBA- HC- 6016	BUSINESS POLICY AND STRATEGY	CORE COURSE – 13	Develop the thinking skill of students which is required to perform external and internal analysis of organizations and their competitive advantage
BBA – HC - 6026	TAXATION LAWS	CORE COURSE -14	To familiarize students with various taxation concepts, rules and regulations; to understand the various needs of incomes and incomes from other sources.
BBA – HE-6036	DSE I/DSE II/DSE III	DSE III	
BBA – HE - 6046	DSE I/DSE II/DSE III	DSE IV	

#### DSE I: Finance

International Finance	5 <sup>th</sup> Sem	To understand the international financial system, the fundamentals, rules & regulations, intermediaries, various financial markets & the monetary & investment systems.
Investment Banking and Financial Services	5 <sup>th</sup> Sem	To understand the Indian financial system and various theories and procedures related to the creation of capital for various entities and different fund and fee based services provided by the finance industry.
Investment Analysis and Portfolio Management	6 <sup>th</sup> Sem	To understand the various techniques of investment analysis & portfolio management for an efficient quantitative model of finance.
Business Analysis & Valuation	6 <sup>th</sup> Sem	To help understand the various tools & techniques of business valuation services through changes and to learn about various valuation models and approaches.

## DSE II: Marketing

Consumer Behavior	5 <sup>th</sup> Sem	Apply relevant consumer behavioral theories in understanding the impact of marketing strategies in the buying behavior of a consumer
Marketing of Services	5 <sup>th</sup> Sem	To familiarize students with the difference in service-based and physical product based marketing activities and develop an understanding of marketing planning and appropriate control system to service based activities.
Advertising and	6 <sup>th</sup> Sem	To familiarize students with various techniques , tools and strategies of advertising and brand

Brand Management		management along with the effectiveness of advertising communication
Personal Selling and Sale Force Management	6 <sup>th</sup> Sem	Enable students to understand the concepts of personal selling and various techniques for managing the sales force with the help of various theories of selling

#### DSE III: Human Resource

Human Resource Development: Systems and Strategies	5 <sup>th</sup> Sem	To help student understand about the various theories of Organizational Development and HRD.
Management of Industrial Relations	5 <sup>th</sup> Sem	To help understand the importance of industrial relations for better management of people in an organization.
Performance and Compensation Management	6 <sup>th</sup> Sem	To understand the concept of performance management and describe the various purposes of the system.
Training and Management Development	6 <sup>th</sup> Sem	To help students in grasping knowledge about the various management development programs and its impacts on organization and people.

## GNDG COMMERCE COLLEGE NAGAON

# Department of M.com

# COURSE OUTCOME

Course	Course Outcome
CO <sub>1</sub> : Business Policy Analysis	<ol> <li>This course will bring clarity about the various role performed by the government and various structural initiative undertaken to boost economic development in the country.</li> <li>This course aim to make students understand about the government control over business environment.</li> </ol>
CO <sub>2</sub> : Financial Reporting Analysis	<ol> <li>The primary objective of the paper is to familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation.</li> <li>To strengthen the theoretical and applied knowledge base in understanding the role of IFRS/Ind-AS in accounting discipline and in interpreting the conceptual framework of accounting and the regulatory framework for the preparation of financial statements.</li> </ol>
CO <sub>3</sub> : Marketing policy Analysis	To acknowledge the students with the basic concept and principles of Marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm course  2. Ability to implement the conceptual and analytical skills required to manage marketing operation of a business firm

	1
CO <sub>4</sub> : Business Statistics	<ol> <li>The objective of this paper is to acquaint the students with the knowledge of basic statistics required for business data analysis in quantitative terms.</li> <li>Ability to implement various statistical techniques and tools in research and business decision making process.</li> </ol>
CO <sub>5</sub> : Financial Markets and Institutions	<ol> <li>This paper provides knowledge regarding the role of a proper financial system in an economy. This paper helps the students to understand the role of each and every components of a financial system in the business environment.</li> <li>The paper is designed to impart knowledge regarding financial markets and institutions and ability to apply various principles from finance and economies in real life situations.</li> </ol>
Course( M.com 2 <sup>nd</sup> semester)	
CO <sub>6</sub> : Economic legislation	<ol> <li>This paper aims at the ability to identify various regulatory bodies working for financial growth and to recognize various unscrupulous forces working against it as well as the consequences of violations of the legal bindings.</li> <li>This paper encourages students to learn professionalism and make students socially conscious and responsible citize4n which contributes towards the development of the country.</li> </ol>

CO7: Organizational Behaviour	This course aims to provide an overview of theories and practices in Organizational behavior in individual, group and organizational level. Students will have a better understanding of human behavior in organization. They will know the framework for managing individual and group performance.  2. Ability to identify the framework for managing individual and group performances in an organizational structure.
CO <sub>8</sub> : Operation Research & Computer in Business	The objective of the course is to equipal students with the knowledge of higher statistics as applied in commerce as well as business study and with elementary ideas relating to computer in business.      Ability to enumerate complex business issues and research related activities with the aid of Statistical Models.
CO <sub>9</sub> (A): Advanced Financial Management (Group A)	<ol> <li>To equip the students with the basics of finances and the advanced analytical tools and techniques that are used for making sound financial management decisions.</li> <li>To enhance the ability to analyse and interpret financial theories and practices and to implement this knowledge in making informed financial decisions.</li> </ol>

CO <sub>9</sub> (B): Strategic Human resource Management (Group B)	<ol> <li>It aims to educate students about the key aspects of HRM. It also aims to make the students aware of correlation between Human Resource Strategies and corporate strategies.</li> <li>It also gives overview of the role and impact of SHRM in the performance of an organization.</li> </ol>
CO <sub>10</sub> (A): Security Analysis and Portfolio Management (Group A)	<ol> <li>This paper aims at providing knowledge of investment management and application of Finance theory to various matters related to portfolio management and security analysis.</li> <li>This paper enhances the ability to examine investment related decisions as well as financial decisions in order to engage in security markets.</li> </ol>
CO <sub>10</sub> (B): Marketing Research and consumer Behaviour (Group B)	The objectives of this course is to make students aware with the concept, tools and techniques of marketing research and to provide an in-depth knowledge about the consumer buying behaviour and their determinants as relevant for marketing decision making.
Course(M.com 3 <sup>rd</sup> semester)	

CO <sub>11</sub> : Research Methodology	The objective of the course is to enlighten the students in respect of the methodology to be pursued in any research topic relating to commerce and business study.      Ability to carry out a research work with an understanding of the procedures, techniques as well as challenges involved in research activities.
CO <sub>12</sub> : Project Management	This paper focuses on imparting basic idea of planning, organizing, controlling and monitoring industrial project and various issues involved in project implementation.     Ability to plan time scales, Budget, controlling cost as well as monitoring and taking corrective actions in case of deficiencies.
CO <sub>13</sub> (A): International Financial Management (Group A)	The objective of this paper is to provide a proper conceptual framework for engaging in international financial activities through MNCs. This framework includes principles regarding international financial issues and information.      Ability to apply Critical thinking skills in identifying international financial issues as well as the ability to adapt new trends relating to international financial management.

CO <sub>13</sub> (B): Industrial Relation And Labour Laws (Group B)	<ol> <li>Ability to comprehend the need for maintaining peace and harmony in the industrial work life.</li> <li>The objective of the course is to make student appraised of various issues of labour in India and to ameliorate the conditions of labour in India.</li> </ol>
CO <sub>14</sub> (A): Advanced cost And management Accounting (Group A)	The objective of the course is to introduce the students with the application of management accounting tools for pricing, budgetary control, cost allocation and performance evaluation as well as new developments in management accounting knowledge and techniques and how to assess these through cost-benefit analysis.      To provide students with an understanding of management and cost accounting concepts related to the management functions of planning, control and decision making.
CO <sub>14</sub> (B): International Marketing (Group B)	<ol> <li>The objective of the course is to introduce the students with the concept and various matter of concern associated with the IM and empower them to be able to look over the foreign market environment.</li> <li>Ability to depict and evaluate the various challenges involved in IM.</li> </ol>

CO <sub>15</sub> : Dissertation	<ol> <li>To make aware student with field exposure and how to prepare a project report Report Writing=75 marks Viva-voce= 25 marks</li> <li>Ability to collect, evaluate and interpret ideas and information so as to apply these skills in their research enquiry.</li> </ol>
Course (M.com 4 <sup>th</sup> Semester)	
CO <sub>16</sub> : Strategic management	<ol> <li>To introduce the subject of strategic management to the students and make them understand its process, and levels. To help students identify and link strategy formulation and implementation with environmental analysis.</li> <li>To familiarize with the concepts of organisation's mission, vision, and objectives and to interpret and analyse the implementation of strategic decisions in organizational units.</li> </ol>
CO <sub>17</sub> : Entrepreneurship Management	The objective of this course is to make the students understand about the concept of entrepreneurship and transmitting entrepreneurial education by giving outline of who the entrepreneur are and what skills are needed to become an entrepreneur.

CO <sub>18</sub> (A): Tax Planning (EL)	To familiarize the students with the basic structure of Income Tax Act and related legislations and the various tools for interpreting and applying the legislation having implications for tax planning.      To introduce to the accounting for income taxes with a particular focus on analysing difference between accounting and tax treatments, computing tax provisions, and disclosing tax information in corporate financial statements.
CO <sub>18</sub> (B): Strategic Service Marketing (EL)	<ol> <li>To develop students understanding of marketing strategies that meets the unique challenges and opportunities of the service sector.</li> <li>Ability to interpret the variation in the strategies applied in products and services marketing.</li> </ol>
CO <sub>19</sub> : Management of financial services	<ol> <li>This paper is an extension of the graduate level financial services paper and designed to enable students to acquire theoretical as well as practical knowledge in broad spectrum so that they can apply those in the work place in the financial services industry.</li> <li>This paper aims at enhancing the ability to understand various dimensions of financial services industry and how one can engage in financial services industry.</li> </ol>