On successful completion of the course the learner will be able to achieve the following Course Outcomes:

COURSE OUTCOMES (COs)

SEMESTER I

Course Name: Language (AECC 1.1 Chg)

CO 1. Developing an understanding of a foreign language and a regional language for effective communication

Course Name: Microeconomics I & Statistics (GE 1.1 Chg)

CO 2. Understanding the importance of Economic Concepts related to business activity and economy as a whole.

CO 3. Acquainting the students with basic knowledge of Statistical methods, & Graphical presentation of data analyzed with the help of Tabulation.

Course Name: Business Laws (CC 1.1 Chg)

CO 4. Understanding various aspects of Law to deal with real life business transactions as a consumer & seller too if need arises.

CO 5. To provide a brief idea about the framework of Indian Business Laws.

Course Name: Principles of Management (CC 1.2 Chg)

CO 6. Understanding and conceptualizing the different management thoughts throughout its evolution.

CO 7. Enabling skills to design strategic plans for attaining organizational objectives abreasting factors related to leadership, motivation, co-ordination as well as controlling to the enhancing productivity.

Course Name: Financial Accounting - I (CC 1.1 Cg)

CO 8. Developing a clear understanding of the theoretical framework of accounting following prescribed Accounting Standards.

CO 9. Demonstrating the preparation of financial statements of manufacturing, non manufacturing entities of sole proprietors, accounting treatments for consignment transactions.

SEMESTER II

Course Name: Environmental Studies (AECC2.1Chg)

CO 10. Understanding complex environmental issues from a problem-oriented, interdisciplinary perspective and developing concepts of economic, political, and social analysis which help to the design and evaluation of environmental policies.

Course Name: E-Commerce & Business Communication (GE 2.1 Chg)

CO 11. To understand the concept of E-Commerce and describe the opportunities and challenges offered by E-Commerce with an introduction of the Internet and the evolution of the Internet.

CO 12. To be able to handle electronic payment technology and requirements for internet based payments. To know the concept of online shopping and models of Electronic market and internet security, digital signature. Also developing communication skills for handling business operations.

Course Name: Company Law (CC 2.1 Chg)

CO 13. Basic and broad knowledge of provisions of the Companies Act 2013. Awareness about the statutory requirements in relation to Memorandum of Association , Articles of Association and Prospectus.

CO 14. Understanding of the different clauses of Company Law which a business manager must know for better decision making.

Management (CC 2.2 Chg)

CO 15. Understanding the basic concepts of marketing and assessing the marketing environment. Analyzing consumer behavior and identifying the factors relating to product, price, place and promotion.

CO 16. Understanding the role of Human Resources in the functioning of any organization. Also identifying different processes relating to recruitment, selection, training and evaluation of human resources

Course Name: Cost and Management Accounting I (CC 2.1Cg)

CO 17. Understand various costing methods and techniques. Demonstrating the application of such methods and techniques in the computation of total cost.

CO 18. Analyzing and providing recommendations to improve the operations of organizations through the application of Management Accounting techniques.

SEMESTER III

<u>Course Name: Information Technology & Its Application in Business</u> (SEC 3.1 Chg)

CO 19. Understanding MS Word, MS-PowerPoint and its components.

CO 20. Learning to enter and edit formulas in MS-Excel, Chart creation using MS Access and creating tables with a simple database.

Course Name: Business Mathematics & Statistics (GE 3.1 Chg)

CO 21. Recognizing the importance and value of mathematical and statistical thinking, training, and approach to problem solving, on a diverse variety of disciplines. Developing familiarity with a variety of examples where mathematics or statistics helps accurately explain abstract or physical phenomena.

CO 22. Ability to independently read mathematical and statistical literature of various types, including survey articles, scholarly books, and online sources.

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Course Name: Financial Accounting II (CC 3.1 Cg)

CO 23. Understanding the concept, process and preparation of financial statements for Partnership Firms.

CO 24. Accounting for Branches, Departments and Business Acquisitions.

SEMESTER IV

Course Name: Microeconomics II & Indian Economy (GE 4.1 Chg)

CO 25. Identifying different types of imperfectly competitive market structures and learning about the determination of factor price.

CO 26. Acquiring knowledge about varied features of the Indian Economy during the pre and post reform era.

<u>Course Name: Entrepreneurship Development and Business Ethics</u> (<u>CC 4.1 Chg</u>)

CO 27. Understanding the entrepreneurial culture and knowing the factors affecting entrepreneurship. Gaining knowledge about the initiatives taken by the Government to promote entrepreneurship in India.

CO 28. Imbibing the ethical issues in corporate governance and adhering to the ethical codes.

Course Name: Taxation I (CC 4.1 Cg)

CO 29. Understanding the concept of residential status and scope of total income for an assessee with different kinds of residential status.

CO 30. To make students understand the various heads of Income, namely, income from salaries, house property, business/ profession, capital gains and income from other sources and understand the various deductions U/s 80 C to 80 U

Course Name: Cost and Management Accounting -II (CC 4.2 Cg)

CO 31. Understanding various aspects of process costing along with joint and by-product.

CO 32. Understanding the concept of budget and its controlling tools, concept of standard and marginal costing.

SEMESTER V

Course Name: Auditing & Assurance (CC 5.1 Cg)

CO 33. Understanding the concept of auditing, internal audit, internal check and internal control. Also learning the appointment procedure, power, duties and liabilities of an auditor.

CO 34. Understanding the concept of routine checking and vouching and also the difference between investigation and auditing.

Course Name: Taxation II (DSE 5.1 Ag)

CO 35. Determining the net total taxable income of an assessee after reducing the deductions from the gross total income. Also help the students understand the computation of income and tax for a partnership firm, provisions of Deduction of Tax at source, the powers of Income Tax Authorities and about Appeals & Revision.

CO 36. Enabling the student to understand the importance of Indirect taxes (GST) in India & other countries, its contribution to speed up the economic development and the procedure for registration, payment and refund of GST.

Course Name: Corporate Accounting (DSE 5.2 Ag)

CO 37. Making the students familiarize with Corporate Accounting procedure and to understand the accounting for Companies as per the Accounting Standards.

CO 38. Acquiring the conceptual knowledge of Corporate Accounting, and to help them to learn the techniques of preparing the financial statements.

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<u>Course Name: Computerised Accounting and e-Filing of Tax Returns (SEC 6.1 Chg)</u>

CO 39. Students will be equipped with the basics of the accounting cycle through accounting software and will be capable of solving business problems using Tally.

CO 40. Understanding how to fill and file an Income Tax Return electronically.

<u>Course Name: Financial Reporting and Financial Statement Analysis</u> (DSE 6.1 Ag)

CO 41. Cultivating the ability to prepare and evaluate vertical and horizontal analysis of financial statements so as to understand company's Annual Reports.

CO 42. Describing the process of liquidation, providing the knowledge of amalgamation of a company and accounting for Holding Company.

Course Name: Financial Management (DSE 6.2 Ag)

CO 43. Understanding the basic concepts of Financial Management and the role of Financial Management in decision-making.

CO 44. Ability to take important financial decisions, investment decisions and dividend decisions.

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Sumanda Haldar

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B.Com (General) PO CO Mapping 2021-2022

PO1 PO2 PO3 PO4 PO5 PO6 PO7 PO8 PO9 CO1 🗸 🗸 🗸 CO2 🗸 🗸

CO3 / / / CO4 / / / CO5 / /

CO6 / / CO7 / / / / / CO8 / / CO9 / / /

CO10 ✓ ✓

CO11 / / / /

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✓ ✓ CO17 ✓ ✓

PO1 PO2 PO3 PO4 PO5 PO6 PO7 PO8 PO9 CO18 ✓ ✓ ✓ CO19 ✓ ✓

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CO32 / / / CO33 / / / / CO34 / / / / CO35 / / / /

CO36 ✓ ✓ ✓ ✓

Sumanda Halday

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