

S.R.Fatepuria College

Beldanga, Murshidabad

(NAAC Accredited)

DEPARTMENT OF COMMERCE

POs and COs

The Department of Commerce is one of the vibrant departments of this esteemed college. The department started its journey in the year 1965 with only B.Com. (General) Programme. The B.Com. (Honours) Programme was started in the year 1996. The department presently has experienced teaching staff giving special care to each and every student. The department is well equipped with WIFI enabled computer Laboratory.

Program outcomes (POs) of a Bachelor of Commerce (B.Com) course:

1. Knowledge of Commerce and Business:

- Develop a strong foundation in commerce-related subjects, including accounting, finance, economics, taxation, business law, and organizational management.
- Gain an understanding of the principles of accounting and financial management, and how they apply in business environments.

2. Analytical and Critical Thinking Skills:

- Develop the ability to analyze and interpret financial data, business problems, and market trends.
- Enhance problem-solving skills to address challenges in various business contexts.

3. Communication Skills:

- Improve written and verbal communication skills necessary for effective interaction in professional business settings.
- Develop presentation and report-writing abilities that are essential for business communication.

4. Ethical and Professional Awareness:

- Foster an understanding of ethical principles in business, including corporate governance and social responsibility.
- Demonstrate professionalism and ethical behavior in decision-making and interactions within the business world.

5. Technological Competency:

- Gain proficiency in the use of relevant technology and software applications, including accounting software, spreadsheets, and financial tools.
- Develop the ability to use digital tools to analyze financial data and make informed decisions.

6. Global Perspective:

- Understand the dynamics of international business and the impact of globalization on commerce.
- Recognize cultural and economic differences across global markets and apply this knowledge in business decisions.

7. Research and Continuous Learning:

- Cultivate an interest in research and lifelong learning, encouraging students to stay current with evolving business trends and practices.
- Learn to conduct research in commerce-related fields and apply findings to real-world business situations.

8. Teamwork and Leadership:

- Enhance teamwork skills, enabling students to collaborate effectively with peers in group projects and workplace environments.
- Develop leadership qualities and the ability to manage teams within an organizational setting.

9. Career Readiness:

- Prepare students for diverse career opportunities in fields such as accounting, finance, taxation, marketing, and management.
- Equip students with the skills required to pursue higher education, certifications, or professional courses.

Dept of Commerce Course Outcomes (COs) upto 3rd Semester (NEP 2020)

Program code	Course code	Course Name	Course Outcome (Cos)
B.COM (Hons)	UG BCOM-M-T-1	FINANCIAL ACCOUNTING – 1	Upon completion of this course, students will gain a strong foundation in accounting principles, including basic concepts, accounting standards, and the scope of financial recording. They will develop the ability to rectify errors, apply depreciation methods, and prepare financial statements for sole proprietorships and non-profit organizations. Students will also learn to manage accounts from incomplete records, consignment accounts, and joint ventures while understanding stock valuation and journal entries. Additionally, they will acquire skills in maintaining separate and same sets of books and handling sales on approval, ensuring comprehensive knowledge of financial reporting and analysis.
B.COM (Hons)	UG BCOM-Mi-T-1	PRINCIPLES OF MANAGEMENT	Upon completing this course, students will develop a comprehensive understanding of fundamental management principles, including planning, organizing, coordinating, and controlling. They will gain insights into management theories, leadership styles, and decision-making processes, along with the contributions of pioneers like F.W. Taylor and Henry Fayol. Students will also learn about motivation theories, authority structures, organizational design, and delegation of authority. By applying these concepts, they will be equipped with the knowledge and skills necessary to analyze and implement effective management strategies in various business environments, fostering leadership and problem-solving abilities.
B.COM (Hons)	UG BCOM-Mu-T-1	BASIC ACCOUNTING	Upon completion of this course, students will develop a fundamental understanding of accounting principles, concepts, and conventions. They will gain knowledge of accounting information, its users, and key financial terms. Students will learn to apply the accounting equation, record transactions using the double-entry system, and classify accounts based on their types. They will acquire skills in journalizing transactions, preparing subsidiary books, and maintaining ledger accounts. Additionally, students will be able to prepare a trial balance, trading account, profit & loss account, and balance sheet, enabling them to analyze financial data effectively in a business context.
B.COM (Hons)	UG BCOM-SEC-T-1	E-COMMERCE	Upon completing this course, students will understand the fundamentals of e-commerce, its evolution, and its significance in modern business. They will gain insights into various e-commerce models, including B2B, B2C, C2C, and more. Students will develop knowledge of E-Customer Relationship Management (E-CRM) and Supply Chain Management (SCM), their components, and strategic applications. Additionally, they will learn about digital payment methods, online banking, payment gateways, and digital signatures while understanding the risks associated with electronic transactions. This course will equip students with essential skills to navigate and leverage e-commerce technologies in the digital business landscape.
B.COM (Hons)	UG BCOM-M-T-2	INCOME TAX	Upon completing the *Income Tax* course, students will gain a fundamental understanding of the Income Tax Act, 1961, including key concepts such as assessable income, tax liability, and tax planning. They will develop the ability to determine the residential status of individuals and assess taxable income under various heads, including salaries, house property, business profits, capital gains, and other sources. Students will also learn about deductions, exemptions, and set-off and carry-forward of losses. Additionally, they will acquire practical skills to compute total income and tax liability under both the old and new tax regimes, ensuring tax compliance.
B.COM (Hons)	UG BCOM-Mi-T-2	MARKETING MANAGEMENT	Upon successful completion of this Marketing Management course, students will be able to understand fundamental marketing concepts, the marketing mix, and recent trends like digital and green marketing. Analyze product lifecycles, branding strategies, and packaging functions to develop effective product strategies. Formulate pricing strategies considering various factors and methods, including those for new product launches. Develop integrated promotion plans utilizing various components of the promotion mix, including advertising and sales promotion. Evaluate and select appropriate distribution channels for different types of products, considering channel levels and influencing factors.

B.COM (Hons)	UG BCOM-SEC-T-2	COMPUTER APPLICATION IN BUSINESS	<p>Upon successful completion of this Computer Application in Business course, students will be able to Utilize Tally (ERP 9) for basic accounting tasks, including company creation, ledger maintenance, inventory management, voucher entry with GST application, and bank reconciliation.</p> <p>Apply Excel functionalities to organize and analyze business data, including formatting worksheets, sorting data, creating formulas, generating charts, and utilizing financial and statistical functions.</p> <p>Demonstrate practical skills in computerized accounting and data analysis through hands-on exercises and a practical examination.</p>
B.COM (Hons)	UG BCOM-M-T-3	FINANCIAL ACCOUNTING – II	<p>Upon successful completion of Financial Accounting-II, students will be able to Prepare partnership accounts, including profit/loss appropriation, adjustments for changes in firm constitution (admission, retirement, death), and dissolution (including piecemeal distribution).</p> <p>Analyze and prepare branch accounts using synthetic and analytical methods, including adjustments for cost, invoice price, and independent branch operations.</p> <p>Record hire purchase and installment transactions in both buyer and seller books, including repossession and lease accounting basics.</p> <p>Develop departmental accounting statements, allocating costs and addressing inter-departmental transfers and unrealized profit.</p> <p>Manage investment accounts for shares and debentures, handling various corporate actions and valuing investments.</p> <p>Calculate insurance claims for loss of stock and profit.</p>
B.COM (Hons)	UG BCOM-Mi-T-3	HUMAN RESOURCE MANAGEMENT	<p>Upon successful completion of this Human Resource Management course, students will be able to Comprehend the nature, scope, functions, and significance of HRM in organizations.</p> <p>Analyze the process of human resource planning, including its need, features, and influencing factors.</p> <p>Understand recruitment and selection processes, encompassing sources, policies, and the steps involved.</p> <p>Explain the purpose and methods of training and development, along with their benefits for both organizations and employees.</p> <p>Apply the concepts of job evaluation, job analysis, job description, and job specification, and understand performance appraisal methods.</p>
B.COM (Hons)	UG BCOM-SEC-T-3	TAX RETURN AND FILING OF TAX RETURNS	<p>Upon successful completion of this Tax Returns and Filing of Tax Returns course, students will be able to Understand PAN and TAN application procedures, calculate advance tax and self-assessment tax, including interest under relevant sections, and determine income tax return due dates and types.</p> <p>Demonstrate the procedure for electronically filing ITR 1.</p> <p>Identify different types of taxable persons under GST and their corresponding returns, along with due dates.</p> <p>Demonstrate the procedure for electronically filing GSTR 1 and GSTR 4.</p> <p>Prepare and file ITR 1 manually using a hard copy format.</p>

