



# Teaching Learning and Evaluation

## Indicator-2.6 Student Performance and Learning Outcome

Metric No 2.6.1	Sl.No.	Additional Information
2.6.1 Programme Outcomes (POs) and Course Outcomes (COs) for all Programmes offered by the institution are stated and displayed on website	2.6.1	<ol style="list-style-type: none"><li>1. Programme and Course outcome of Non CBCS. B .COM</li><li>2. Programme and Course outcome of CBCS. B .COM</li><li>3. Programme and Course outcome of CBCS M.COM</li></ol> <p style="text-align: right;"><b>Authenticated</b> <i>Amalaganati</i> Principal D.H.S.K. Commerce College, Dibrugarh</p>

## DHSK Commerce College, Dibrugarh Assam

### Course Outcome of B.Com. General & Speciality Programme

B.COM 1 <sup>st</sup> Semester		
Code	Course Name and No.	Course Outcome
<b>BUCN I</b>	<b>Business Communication:101 (for all Programmes)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Explore the basics of Business Communication, along with theories of communication and the role of audience in communication process.
		CO2: Learn the ways of using communication in corporations and organisations, different networks of communication, and overcoming communication barriers
		CO3: Develop skill for various situations of business communication like group communication/discussion, seminar, interviews, presentation etc. It also enable the students to conduct Mock Interviews.
		CO4: learn the distinction between general writing and business writing and the essentials of effective writing in business communication through practical knowledge of letter writing
<b>BRFW II</b>	<b>Business Law: 102 (for all Programmes)</b>	<b>At the end of this course, each student should be able to:</b>
		CO1: Understand the concept, types, elements and discharge of contract
		CO2: Know the definition of sale, essentials of a contract of sale, unpaid seller, conditions & warranties. Consumer Protection Act- Rights of consumer, protection of consumer rights and Grievance Redressal Machinery
		CO3: Explore the concepts, characteristics and types of negotiable instruments
		CO4: Identify causes, types and redressal machinery concerning industrial dispute.
<b>FACC III</b>	<b>Financial Accounting: 103 (for all Programmes)</b>	<b>At the end of this course, each student should be able to</b>
		CO1: Understand the concepts and conventions behind following accounting standards and IFRS.
		CO1: Understand the concepts and conventions behind following accounting standards and IFRS.
		CO2: Know about different methods used in the process of maintaining accounts for HP and installment system

		CO3: Know the methods used in preparing accounts for branch and departmental ventures.
		CO4: Learn how to estimate royalty and other related concepts.
<b>BNEV IV</b>	<b>Business Environment: 104 (for all Programmes)</b>	<b>At the end of this course, each student should be able to</b>
		CO1: Know about significance of Business Environment, factors affecting business, changing business environment in recent times as well as insights about SWOT analysis.
		CO2: Gain knowledge about the fluctuations of business activity and various changes, economic growth of a country, the reasons of industrial situation in present scenario, etc.
		CO3: Understand about the background of adapting various policies by Govt. along with legal environmental aspects.
		CO4: Know how international economic institutions are working in the scenario of globalization.

<b>B.COM 2<sup>nd</sup> Semester</b>		
<b>Code</b>	<b>Course name and No.</b>	<b>Course Outcome</b>
<b>BUCN V</b>	<b>Business Communication: 201 (for all Programmes)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Gain practical knowledge of writing Reports and Proposals to help them in future professional career.
		CO2: Learn presentation skills, conduct surveys and how to make effective oral presentation.
		CO3: Acquire the skills of non-verbal communication, use of body language for effective business communication.
		CO4: Prepare for Interviews by learning the practical skills of appearing and conducting interviews. The art of writing effective resume, job application enable them to face interviews in a successful manner.
<b>BECO VI</b>	<b>Business Economics: 202 (for all Programmes)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Learn about various economic problems faced by a firm as well as economy in general and it affects the business of a firm.
		CO2: Gain knowledge about how a business firm uses the concept of elasticity of demand and their uses in policy making system in the economy.

		CO3: Get information about the uses of various fixed factors with variable factors in different time period and how a producer uses different techniques to get maximum profit.
		CO4: Know about a business firm and industry for production of commodity and fixing the price in different time period and different market conditions.
COAC VII	Corporate Accounting: 203 (for all Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Learn the process adopted by a company in preparing accounts specifically related to shares and debentures
		CO2: Know about preparation of final accounts of companies following accounting standards and IFRS framework.
		CO3: Understand the methods of following amalgamation, absorption and reconstruction in companies.
		CO4: Learn the procedure of maintaining holding and subsidiary company accounts.
PBMT VIII	Principles of Business Management: 204 (or all Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Acquaint with the Concept of management and management approaches
		CO2: Understand the concept of planning and its importance in business management.
		CO3: Know organizing function of management.
		CO4: Be familiar with motivation and leadership.

**B.COM. 3<sup>rd</sup> Semester**

Code	Course Name and No.	Course Outcome
HRMT IX	Human Resource Management: 301 (for General Programme)	<b>At the end of this course, the students will be able to:</b>
		CO1: Know the basics of HRM, concept, objectives, scope, functions, importance and evolution of HRM
		CO2: Understand issues relating to human resource planning and job analysis
		CO3: Know the process of recruitment, selection and placement of the workers
		CO4: Be aware of areas and methods of training, rights of consumer, protection of consumer rights, grievance redressal machinery, executive development, compensation administration, health & safety measures etc.
AFAC IX	Advanced Financial	<b>At the end of this course, the students will be able to:</b>

	<b>Accounting: 301 (for A&amp;F speciality Programme)</b>	CO1: Learn the methods of preparation of final accounts of banking companies as per the Banking Regulation Act, 1949
		CO2: Understand terms of insurance and preparation of final accounts of life insurance companies are taught in the chapter
		CO3: Identify the methods of preparing final accounts of general insurance companies.
		CO4: Know how to calculate interest and dividend from different classes of investments
<b>PMTG IX</b>	<b>Principles of Marketing: 301 (for MKT, INBU, HRM speciality Programmes)</b>	<b>At the end of this course, the students will be able to understand:</b>
		CO1: About marketing and marketing environment.
		CO2: About Consumer behavior and market segmentation
		CO3: All about Product, price and all issues related to them
		CO4: Market Promotion and distribution of goods and services.
<b>IBSM IX</b>	<b>Indian Banking System: 301 (for B&amp;I speciality Programme)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Be acquainted with meaning and definition of banking, development of banking in India, features and classification of Banks, major provisions of Banking Regulation Act, 1949.
		CO2: Know about the meanings of unit banking, branch banking, correspondent banking, chain banking, pure banking, mixed banking, relationship banking, narrow banking, universal banking, RRBs, retail banking, wholesale banking, private banking etc.
		CO3: Understand social control over banks, nationalization, indigenous banks, and investment policy of Indian commercial banks, liquidity of banks, SLR calculation, balance sheet of commercial banks.
		CO4: Have an idea about recent trends in Indian Banking, core banking, types of financing, take out financing, revolving credit, syndicated loan, bridge loan, consortium finance, preferred finance, guarantee services, non fund based business, factoring, ATM, phone banking, internet banking, etc.
<b>MILA X</b>	<b>Assamese: 302 (for General Programme)</b>	<b>At the end of this course, the students will be able to know about:</b>
		CO1: Poetry: The Section is comprising of a total of three ancient as well as modern poems is expected to give a simple but proper glimpse as well as knowledge of the Assamese poetry.

		<p>CO2: Prose: The lessons based on the exemplary themes on commerce as well as economy/trade in Assam by prominent writers are included to encourage the students to take business as a profession.</p> <p>CO3: Short Stories: Two selected short stories are included to inculcate the human values in the mindset of the students. Also, it is hoped that taste of these stories would also encourage them further to study Assamese fiction.</p> <p>CO4: Functional Assamese: The sub-units are Translation (of paragraph related to Economy / Commerce) from English into Assamese, knowledge of various 'Commercial Terms &amp; Explanatory notes' in Assamese, 'Preparation of Advertisement' as well as 'Writing of Commercial letters'. It is expected that students will be well-versed with the skill of translation of commerce/economy related topics; will learn use of proper commercial terms in Assamese; will be able to prepare advertisement of a product/service particularly for print media besides perceiving the skill of writing letters in different commercial and career related needs.</p>
<b>MILB</b>	<b>Bengali: 302</b>	<b>At the end of this course, the students will be able to:</b>
<b>X</b>	(for General Programme)	CO1: Know about 5 famous stories in Bengali literature such as Puimacha, Avinetree, Bharatbarsha, Swetpathorer Table and Nilur Dukho
		CO2: Learn meanings and concept of commercial terms and their relevance in commerce.
		CO3: Write commercial letters as job application, advertising letters, letters to Insurance Companies and Banks, order letter, complain letters, refundable money related matters with business partners etc.
		CO4: Write essays on various topic related to commerce, business, economics, etc.
		CO5: Prepare report on market study, home and international trade, current financial policy and scenario, etc.
<b>MILE X</b>	<b>Alternative English I: 302</b>	<b>At the end of this course, the students will be able to:</b>
	(for General Programme)	CO1: Learn the essentials of business writing as well as descriptive writing
		CO2: Prepare effective business reports and transcode information from various codes of expression, official memo writing etc.
		CO3: The select literary pieces introduce the students to major literary figures of the world and enrich their perception of worldwide thought and involvement in culture and society.

		CO4: The select literary pieces introduce the students to major literary figures of the world and enrich their perception of worldwide thought and involvement in culture and society.
MILH X	Adhunik Bharatiya Bhasha: 302 (for General Programme)	<b>At the end of this course, the students will be able to know about:</b>
		CO1: Gadya katha sangraha me Hindi kahani milta hai. Hindi kahani se Hindi Bhasha ka gyan bikoshit hota hai. Hindi kahani ke joriye samaj me prasalit reeti-niyam ke bare me pata salta hai.
		CO2: Bigyapon porhne se pata salta hai ki Bigyapon ka bhi Bhasha hota hai. Bigyapon ka Bhasha bochal Bhasha jaisa nahi hai. Bigyapon ka Bhasha Saral-Saraj aur Bodhgamya hota hai.
		CO3: Banijyik abang prashashani Sabdawali me Anggreji Bhasha aur Hindi Bhasha ke bare me jankari milta hai.
		CO4: Anubad me Bhasha ka Gyan pata hota hai.
FIMT X	Financial Management: 302 (for all Speciality Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Understand about nature, scope, functions and objectives of financial management.
		CO2: Know about the concept of working capital and factors considered in the process of estimation of working capital.
		CO3: Identify two components of financial management i.e. capital budgeting and cost of capital.
		CO4: Understand the conditions essential for declaration of dividend policies of a firm.
BUST XI	Business Statistics: 303 (for all Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Learn the basics of statistics and its scope in Business and Commerce. The students will learn how to collect, analyse, summarise and interpret data.
		CO2: Learn how the economic variables are related and how to determine their relationship. Also they will learn the ways to estimate the value of one variable given the value of another related variable.
		CO3: Understand how to measure the changes of prices, quantities or values over a period of time in relation to its value at some fixed point of time.
		CO4: Analyse various data points recorded over a period of time. It is useful for the study of Trend and Business Cycle. Also they will learn the different approaches to forecasting that are helpful in business and economics.
ITAB XII	Information Technology and	<b>At the end of this course, the students will be able to:</b>

	<b>its Application in Business: 304 (for all Programmes)</b>	CO 1: Understand about IT- its features, deployment and implementation in various fields.
		CO 2: Gain knowledge about computer, its components, memory, hardware & software. EDI and EDI standards.
		CO 3: Learn about theoretical knowledge on the subject of the utilization of MS-Word & MS-Excel.
		CO 4: Know about computerized accounting i.e., Tally

**B.COM. 4<sup>th</sup> Semester**

<b>Code</b>	<b>Course Name and No</b>	<b>Course Outcome</b>
<b>COAC XII</b>	<b>Cost Accounting: 401 (For all Programmes)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Gain knowledge about the nature, scope of cost accounting, preparation of cost sheet.
		CO2: Enhances their numerical ability in terms of preparation of material control and labour turnover issues of a firm
		CO3: Classify different types of overheads and their estimations in cost accounting.
		CO4: Learn the methods of maintaining accounts for a firm where production of a product passes through numbers of processes.
<b>COLW XIV</b>	<b>Company Law: 402 (For all Programmes)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Know concepts, incorporation and documents for formation of a company
		CO2: Explore about different types of companies, membership, acquisition, termination, rights; qualifications, rights and duties of a company secretary.
		CO3: Know about various types of company meetings
		CO4: Study about company management, Directors and provisions relating to directorship, provisions relating to winding up of a company.
<b>AUDG XV</b>	<b>Auditing: 403 (For General and A&amp;F Speciality Programmes)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Learn about the procedures followed by a firm in auditing financial accounts
		CO2: Gain skill in auditing procedures followed in day to day business activities.
		CO3: Be acquainting with themselves about the auditing procedures followed in limited companies.



		CO4: Develop the skill of communication and reporting pattern followed in auditing of accounts.
SMKT XV	Service Marketing: 403 (for MKT Speciality Programme)	<b>At the end of this course, the students will be able to:</b>
		CO1: Know about the meaning of service and marketing of service. It also highlights about the growth of service sector.
		CO2: Understand about Service Customers and Customer Behaviour.
		CO3: Understand expanded marketing mix, i.e., 7P's in service marketing and Quality of Services.
		CO4: Relate Service Marketing applications in services.
IFTR XV	Indian Foreign Trade: 403 (for INBU Speciality Programme)	<b>At the end of this course, the students will be able to:</b>
		CO1: Be informed about various commodities that India exports and imports and their dimension along with India's foreign trade position in global market.
		CO2: Know about various policies of foreign trade of Govt. of India and how policy body is being formed in India along with their control on exchange rate.
		CO3: Gain knowledge about various incentives provided to the Indian exporters, their role played by commercial banks, EXIM Banks, RBI in Indian foreign Trade.
		CO4: Enhance knowledge on Govt. infrastructure provided for export promotion
FINS XV	Fundamentals of Insurance: 403 (for B&I Speciality Programme)	At the end of this course, the students will be able to:
		CO1: Identify purpose, need of insurance, Insurance as a social security tool, Insurance and economic development as well as fundamentals principles of Life Insurance and General Insurance
		CO2: Learn and analyze fundamentals of Agency Law, definition of an agent, agents regulations, Insurance Intermediaries, Agent's compensation, promotional schemes for Agents, Agents' Club Membership, etc.
		CO3: Procedure for becoming an Agent: Pre-requisites for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.
		CO4: Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims. Hazards- Physical hazards, Moral Hazards.

HRMT XV	HRM: 403 (for HRM Speciality Programme)	<b>At the end of this course, the students will be able to:</b>
		CO1: Understand basics concept, objectives, scope, functions, importance and evolution of HRM
		CO2: Issues relating to Human Resource Planning and Job Analysis
		CO3: Recruitment, Selection, Placement etc of the workers
		CO4: Areas and methods of training, Rights of consumer, protection of consumer rights and Grievance Redressal Machinery Executive Development etc. Compensation Administration, Incentives, Health & Safety measures etc
IBSM XVI	Indian Banking System: 404 (for General Programme)	<b>At the end of this course, the students will be able to:</b>
		CO1: Be acquainted with meaning and definition of banking, development of banking in India, features and classification of Banks, major provisions of Banking Regulation Act, 1949.
		CO2: Know about the meanings of unit banking, branch banking, correspondent banking, chain banking, pure banking, mixed banking, relationship banking, narrow banking, universal banking, RRBs, retail banking, wholesale banking, private banking etc.
		CO3: Understand social control over banks, nationalization, indigenous banks, and investment policy of Indian commercial banks, liquidity of banks, SLR calculation, balance sheet of commercial banks, capital structure of banking organization, various schedules.
		CO4: Have an idea about recent trends in Indian Baking, core banking, types of financing, take out financing, revolving credit, syndicated loan, bridge loan, consortium finance, preferred finance, guarantee services, non fund based business, repayment method, factoring, bank net, ATM, phone banking, internet banking, etc.
SAPM XVI	Security Analysis and Portfolio Management: 404 (for A&F Speciality Programme)	<b>At the end of this course, the students will be able to:</b>
		CO1: Be acquainting with the meaning, process and types of investments alternatives available to various investors.
		CO2: Different guidelines prevailed in formation and creation of portfolios.
		CO3: Analyze theories the Capital Asset Pricing Model (CAPM)
		CO4: Understand the fundamentals related to risk - return and other performance measurement models.
COBR XVI	Consumer Behaviour: 404 (for MKT Speciality Programme)	<b>At the end of this course, the students will be able to:</b>
		CO1: Understand the importance of Consumer Behaviour
		CO2: Know about the buying decision making process of consumers.

		CO3: Analyze the influence of socio-cultural factors in consumer behaviour
		CO4: Personal and Psychological Factors of Consumer Behaviour.
IBEV XVI	International Business Environment: 404 (for INBU Speciality Programme)	<b>At the end of this course, the students will be able to:</b>
		CO1: Be acquainting with importance of economic environment of business, geography, socio-cultural, commercial, legal and political factors on international business.
		CO2: Know how trade takes place between/amongst the countries and how the countries derive gains from international trade.
		CO3: Gain idea about foreign investment and information about the role and operation of MNC's
		CO4: Thoughts about legal, regional and international economic co-operation and how financial institution and agreement are working in international scenario.
MIFI XVI	Micro Finance: 404 (for B&I Speciality Programme)	<b>At the end of this course, the students will be able to:</b>
		CO1: Know about, nature, scope, evolution of Micro Finance, concept of livelihood and financial literacy.
		CO2: Understand the role of NABARD as regulator of Microfinance system, importance of the regulatory framework, RBI's role for facilitating the micro finance services, refinance facility by NABARD.
		CO3: Analyze Micro Finance model- SHGs bank linkage model, financial inclusion, inclusive growth, SHGs and women empowerment
		CO4: Evaluate Micro Finance institutions, Need of Micro Finance Institutions, Role of NGO in Micro Finance, Commercial bank and micro finance, Self employed Women's Association (SEWA), Cooperatives. Micro Insurance.
INRL XVI	Industrial Relations: 404 (for HRM Speciality Programme)	<b>At the end of this course, the students will be able to:</b>
		CO1: Have knowledge regarding concepts, objectives and theories of IR and Post Independence scenario of IR in India
		CO2: Know Government Policies and Industrial Relations, role of state in industrial relations. Constitution and labour policies.
		CO3: Analyze industrial conflicts, strategies for conflicts resolutions, collective bargaining, strikes and lockouts, prohibitions regarding strikes and lock outs etc.
		CO4: Know meaning and causes of Industrial Disputes, Machinery for prevention & settlement of Industrial Disputes, negotiation, win-win dispute resolution

**B.COM. 5<sup>th</sup> Semester**

<b>Code</b>	<b>Course Name and No</b>	<b>Course Outcome</b>
<b>PUFC XVII</b>	<b>Public Finance: 501 (for all Programmes)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Know about the theoretical aspects of public finance along with maximum social advantage.
		CO2: Understand about the principals of financial administration along with budgeting techniques of the government.
		CO3: Explains various sources of tax and non-tax revenue and techniques of impact and incidence.
		CO4: Have practical knowledge about the reasons for growth of public expenditure their effects on different components of an economy.
<b>MATS XVII</b>	<b>Mathematics: 501 (for all Programmes) (for all Programmes)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Understand topics related to business mathematics.
		CO2: Know the process of obtaining of observations from survey in a meaningful way and also it will help them in using statistical techniques, such as Regression, Time-series and to estimating the results.
		CO3: Learn to achieve optimized goal (maximum profit and minimum loss) with the help of minimum available resources.
		CO4: Understand the demand function, average cost, marginal cost, revenue function, marginal revenue function, etc. Also they will learn to compute maximum or minimum values of some functions.
<b>ENDT XVIII</b>	<b>Entrepreneurship Development: 502 (for all Programmes)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Know about basics of entrepreneurship, types, functions etc of entrepreneurs
		CO2: Understand entrepreneurship and rural development, women and rural entrepreneurs
		CO3: Be familiar with Self help groups, Styles and theories of leadership, Entrepreneurial Development Programme and relevant issues.
		CO4: Know about MSME Development Act 2006, promotional agencies for entrepreneurship.
<b>MAAC XIX</b>	<b>Management Accounting: 503 (for General and A&amp;F Speciality Programmes)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Be acquainting with nature, scope and functions of management accounting.

		CO2: Learn the Accounting Standard (AS) – 3 on cash flow statement have been elaborately discussed.
		CO3: Know the concept of marginal costing and other related aspects.
		CO4: Understand on the subject of different conditions and types revolving around preparations of budgets
PRSL XIX	Sales Management: 503 (for MKT Speciality Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Learn about the concept the sales management.
		CO2: Know about steps in designing and managing a Sales Force, functions and role of sales person and the sales manager, recruitment, Selection and Training of the Sales Force.
		CO3: Know about Personal Selling as well as nature, scope, importance, significance and limitations of personal selling, personal selling as a career, basic steps in personal selling process, methods of approaching, objections handling etc.
		CO4: Understand about Sales Promotion and managing the distribution function, distribution channels. Impact of Online Shopping.
GHRM XIX	Global HRM: 503 (for INBU & HRM Speciality Programmes)	At the end of this course, the students will be able to:
		CO1: Learn the basics of Global HRM, objectives, functions, home country and host country HRM
		CO2: Understand Recruitment, selection, job analysis etc. in global context.
		CO3: Recognize technological changes, Total Quality Management, issues related to work life balance
		CO4: Know about cultural variables, culture management, global recruitment policies etc.
RKMT XIX	Risk Management: 503 (for B&I Speciality Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Understand the meaning of Risk, risk vs. uncertainty, Economic Risk, risks in business, Finance, Risk Assessment in Management, Systematic and Specific Risk
		CO2: Comprehend about management of bank fund, sources and Uses of Bank Funds, Principles of fund Management, Investment Management, Loan Management, Deposit Management, Prudential Norms, Capital Adequacy Norms

		CO3: Understand the effect of capitalization of Bank Risk, mean variance portfolio selection approach, value maximizing approach-managerial moral hazard approach, managers most preferred asset risk, risk avoidance, risk seeking-overall risk determination.
		CO4: Know about Asset Liability Management Practices, ALM information System, ALM Process, liquidity Risk Management, Currency Risk Management as well as risk associated with business of life and general insurance
PMTG XX	Principles of Marketing: 504 (for General Programme)	<b>At the end of this course, the students will be able to:</b>
		CO1: Make clear about marketing and marketing environment.
		CO2: Be acquainting with Consumer behavior and market segmentation
		CO3: Analyze product, price and all issues related to them
		CO4: Be familiar with market promotion and distribution of goods and services.
DTAX XX	Direct Tax-I: 504 (for A&F Speciality Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Understand the terms used as per the provisions of the Income Tax Act, 1961
		CO2: Know the process of estimation of income from salary under the provisions of the relevant Act
		CO3: Learn the process of Computation of income from house property helps students to understand the income tax chargeability conditions as per the law.
		CO4: Know about the duties, powers, function of various tax authorities.
		<b>At the end of this course, the students will be able to:</b>
RTMT XX	Retail Management: 504 (for MKT Speciality Programmes)	CO1: Be familiar with retailing, its growth of retailing and emerging trends in retailing
		CO2: Know about different Types of retail formats.
		CO3: Understand various logistic issues and distribution system in retailing.
		CO4: Have an idea about retailing in India and challenges in retailing
		<b>At the end of this course, the students will be able to:</b>
EIPR XX	Export Import Procedures: 504 (for INBU Speciality Programmes)	CO1: Present the role, function, documents needed for DGFT along with international business contracts, types and formation
		CO2: Have an insight about the instruments and methods of financing alongwith formation of uniform customs and practices and various formalities of pre and post shipment finance

		CO3: Highlights the business risks in international business alongwith ECGC and Commercial Banks schemes for encouragement of international business.
		CO4: Deals with foreign exchange regulations and management of the country, specifically as laid out in FEMA, 1999.
IRFW XX	Insurance Regulatory Framework: 504 (for B&I Speciality Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Know about brief history of Insurance Regulation in India, provisions relating to Registration, Accounts and Returns, Investment and Licensing of Agents
		CO2: Be acquaint with LIC and its Constitution, applicability of Insurance Act, 1938, Provisions relating to Management under the LICI Act, 1956
		CO3: Be acquaint with IRDA 1999, definition, composition of Authority, terms of the chairperson and other members, duties, powers and functions of the Authority.
		CO4: Understand about Ombudsman Scheme, appointment of Ombudsman, powers, functions and duties as well as filling of complaint with Ombudsman.
HRDT XX	Human Resource Development: 504 (for HRM Speciality Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Know about the basics of HRDT, its objectives, scope, need etc.
		CO2: Understand about HRD structure, culture and climate, role of line managers, HRD Audit
		CO3: Be acquaint with HRD Practices in India, Strategic HRD
		CO4: Understand about training & development and related issues

B.COM. 6 <sup>th</sup> Semester		
Code	Course Name and No	Course Outcome
INTX XXI	Income Tax: 601 (for General Programme)	<b>At the end of this course, the students will be able to:</b>
		CO1: Highlights the terms used as per the provisions of the Income Tax Act, 1961.
		CO2: Focus on the incomes not taxable in the hands of assesses under the provision of Section 10 -13B of the Income tax Act, 1961
		CO3: Estimate income from salary under the provisions of the relevant Act
		CO4: Compute income from house property as well as understand the income tax chargeability conditions as per the law.
DTAX XXI	Direct Tax-II: 601 (for A&F)	<b>At the end of this course, the students will be able to:</b>

	<b>Speciality Programme)</b>	CO1: Looks into the provisions applicable for computation of income under the head profits and gains of business or profession
		CO2: Highlights the process adopted for computation of income from long term and short term capital gains.
		CO3: Understand the process adopted against carry forward and set off of losses.
		CO4: Know the concepts in association with tax planning and concepts
<b>INMT XXI</b>	<b>International Marketing: 601 (for MKT &amp; INBU Speciality Programmes)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Be familiar with the International marketing and international marketing environment.
		CO2: Know about various procedures of export and import
		CO3: Have knowledge of international product and pricing decisions
		CO4: Understand about international market promotion and distribution process.
<b>FISC XXI</b>	<b>Financial Services: 601 (for B&amp;I Speciality Programme)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Learn about Credit rating services, instruments, benefits; rating methodology, types, caution and credit rating agencies in India
		CO2: Have understanding about lease financing, decisions, concept, types of leases; leasing decisions, evaluation of leases etc.
		CO3: Understand about Depository and Custodial Services.
		CO4: Analyse the meaning, principles and functions of Portfolio Management and Venture Capital.
<b>LILW XXI</b>	<b>Labour and Industrial Laws: 601 (for HRM Speciality Programme)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Learn about emergence, objectives, usefulness and principles of Labour laws and Legislation
		CO2: Understand objectives, provisions and working of the Factories Act,1948
		CO3: The Trade Union Act,1926
		CO4: The Payment of Wages Act,1936;The Minimum Wages Act,1948;The Payment of Bonus Act,1965
<b>INBU XXII</b>	<b>International Business: 602 (for General Programme)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Acquaint with importance of economic environment of Business, geography, socio cultural, commercial, legal and political environment on international business.
		CO2: Understand how trade takes place between/amongst the countries and how the countries derive gains from international trade.



		CO3: Get idea about foreign investment and information on the role and operation of MNCs.
		CO4: Know about legal, regional and international economic co-operation and how financial institution and agreement are working in international scenario.
FSAS XXII	Financial Statement Analysis: 602 (for A&F Speciality Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Be acquainting with the concepts of Financial Statement Analysis.
		CO2: Focus on the degree of association between two variables measured in terms of Ratio Analysis.
		CO3: Analyze the concepts of financial reporting, CSR and Corporate Governance concepts.
		CO4: Focus on the financial reporting patterns adapted to banks, NBFCs and Insurance companies.
ADSP XXII	Advertising Management: 602 (for MKT Speciality Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Have an idea about advertisement and advertising and other related issues.
		CO2: Explain about advertising planning, development of advertising programme and media in advertising
		CO3: Discuss about an effective advertisement and its features.
		CO4: Understand about advertising agency and its role in advertising.
INFN XXII	International Finance: 602 (for INBU Speciality Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Deal with the benefits of studying international finance, growth and risk of international trade
		CO2: Teaches about the Bretton Woods System after 1971 and how IMF and World Bank are working.
		CO3: Learn the techniques followed to determine exchange rate, why it fluctuates and how currencies are managed on import and foreign trade investment.
		CO4: Learn about financial markets in the world.
INMT XXII	Insurance Management: 602 (for B&I Speciality Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Understand about various saving and Investment Schemes such as shares, units, capital market, mutual funds, insurance, pension plans, health related insurance etc.

		CO2: Analyze tax benefits under insurance policies, life cycle needs including solutions; matching of the customer needs and requirements to available products, comparison between different product offered
		CO3: Understand about the process of computation of premium, rebates, extra premium, under premiums, computation of benefits, surrender value, paid up value etc
		CO4: Know about various life insurance products viz., traditional and unit linked policies
TRUM XXII	Trade Unionism: 602 (for HRM Speciality Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Understand concept, objects, structure, problems and growth of Trade Unions
		CO2: Types of Trade Unions and Managerial Associations
		CO3: Employer's Associations and related issues
		CO4: International Labour Organisation and its structure, activities, impact etc
IFSM XXIII	Indian Financial System: 603 (for General, A&F, INBU,B&I Speciality Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Analyze Indian Financial System, major reforms in Indian Financial System during post economic liberalization period.
		CO2: Evaluate Banking Institution, functions of Commercial Banks, Source and application of funds, Rural Banking, NABARD, Central Banking, RBI, monetary policy of RBI.
		CO3: Understand the concept of Financial Market, New Issue Market, Secondary Market, Money Market. Stock Exchange, Services of Merchant Banks, underwriters Marketable and Non-Marketable Securities.
		CO4: Know about Securities and Exchange Board of India, Mutual Fund Institutions in India.
RUMT XXIII	Rural Marketing: 603 (for MKT Speciality Programmes)	<b>At the end of this course, the students will be able to:</b>
		CO1: Have a clear idea about Rural marketing and its present scenario
		CO2: Explains about rural marketing environment and its related factors.
		CO3: Learn about rural market Segmentation and prerequisites for effective segmentation
		CO4: Understand Rural marketing Mix decisions.
COMT XXIII	Compensation Management: 603 (for HRM Speciality	<b>At the end of this course, the students will be able to know:</b>
		CO1: Basics of Compensation Management, Wage plan etc

	<b>Programmes)</b>	CO2: Theories of Compensation, factors influencing Compensation Management
		CO3: Compensation designing Wage Boards and Pay Commissions CO4: Performance Management, Incentives etc
<b>SBMT XXIV</b>	<b>Small Business Management: 604 (for General Programme)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Understand the concepts of Small Business, Micro and small enterprise, types, characteristics, role and their global perspective with special reference to Assam, NE India and Indian economy.
		CO2: Know about Production and operations Management, plant location, plant layout, product design, production planning, control, Quality control and technology for small business.
		CO3: Realize the perception of Financial Management, financial requirement for small enterprises, Working capital and simple practical problem solution relating to small business.
		CO4: Grasp the concept of marketing management, marketing problem faced by micro and small enterprises, market information, market assessment, market segmentation, marketing mix, product branding, packaging, pricing policy, channels of distribution etc.
<b>PRWK XXIV</b>	<b>Basic of Academic Project Preparation: 604 (for all Speciality Programmes)</b>	<b>At the end of this course, the students will be able to:</b>
		CO1: Highlight the theory and related concepts in Research methodology.
		CO2: Understand the methods of data collection and other related skills required in the process of interview.
		CO3: Focus on the different tools essential in the process of data collection.
		CO4: Focus on the method of data analysis, recording and reporting formats.

**Course Outcome: CBCS with effect from July 2019**

***Ist Semester CBCS: B.Com (Hons.)***

**1. C101 FINANCIAL ACCOUNTING**

The objective of this course is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transaction.

**2. C 102 BUSINESS LAW**

The objective of this course is to impart basic knowledge of the important business legislation along with relevant case law.

**3. G101: MICRO ECONOMICS**

The objective of this course is to acquaint the students with the concepts of micro economics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

**4. AECC1: ENGLISH COMMUNICATION**

The purpose of this course is to introduce students to the theory, fundamentals and tools of communication and to develop their vital communication skills which should be integral to personal, social and professional integration.

**5. AECC2**

**i. ALTERNATIVE ENGLISH**

The objective of this course is to acquaint learners with some of the most representative Prose pieces and Short stories in the Western Literary and Cultural canon.

**ii. ASSAMESE (MIL)**

This course is offered to acquaint learners with basic skills of communication in Assamese.

**iii. HINDI (MIL)**

This course is offered to acquaint learners with the various aspects of bhakti literature and contemporary mystic and metaphoric poetry in Hindi.

**iv. BENGALI (MIL)**

This course is offered to acquaint learners with the various aspects 19<sup>th</sup> Century Bengali literature.

## *2<sup>nd</sup> Semester CBCS: B.Com (Hons.)*

### **1. C 203 CORPORATE ACCOUNTING**

The objective of this course is to help students to acquire conceptual knowledge of the corporate accounting and to learn the technique of preparing the financial statement.

### **2. C 204 CORPORATE LAW**

The objective of this course is to impart basic knowledge of the provisions of the Companies Act 2013 and the depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

### **3. G 202 MACRO ECONOMICS**

The objective of this course is to acquaint the students with the concepts of macro economics. The modern tools of macroeconomic analysis are discussed and the policy framework is elaborated, including the open economy.

### **4. AE202 BUSINESS COMMUNICATION**

The purpose of this course is to introduce students to the skill of reading, writing, comprehension and communication, as also to use electronic media for business communication.

### **5. AE202: ENVIRONMENTAL SCIENCE**

The objective of this course is to acquaint learners with some of the basic aspects of environment and also to create environmental awareness among them. The course also enables the learners with the knowledge on the world's initiative for the protection of environment.

*3<sup>rd</sup> Semester CBCS: B.Com (Hons.)*

**1. C 305 HUMAN RESOURCE MANAGEMENT**

The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

**2. C 306 INCOME TAX LAW AND PRACTICE**

This course intends to provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**3. C 307 MANAGEMENT PRINCIPLES AND APPLICATION**

The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

**4. G 303 BUSINESS STATISTICS**

The objective of this course is to familiarize students with the basic statistical tools used for managerial decision-making.

**5. SE 302 E-COMMERCE**

This course will enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

## *4<sup>th</sup> Semester CBCS: B.Com (Hons.)*

### **1. C 408 COST ACCOUNTING**

This course will acquaint the students with basic concepts in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems

### **2. C 409 BUSINESS MATHEMATICS**

The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations

### **3. C 410 COMPUTER APPLICATION IN BUSINESS**

This course will provide skills and knowledge for commerce students and enhance the students understanding of usefulness of information technology tools for business operations

### **4. G 404 INDIAN ECONOMY**

This course seeks to enable the student to grasp the major economic problems in India and their solution.

### **5. SEC 403 ENTREPREURSHIP DEVELOPMENT**

This course helps in creating awareness about entrepreneurship and familiarizes them with the theories related to entrepreneurship and the current scenario of India in terms of entrepreneurship development with special reference to North East India and Assam in particular

  
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## *5<sup>th</sup> Semester CBCS: B.Com (Hons.)*

### **1. C 511 PRINCIPLES OF MARKETING**

The objective in this course is to help students to understand the concept of marketing and its applications.

### **2. C 512 FINANCIAL MANAGEMENT**

The objective of this course is to acquaint students with the concepts of financial management.

### **3. DSE 501 Group I (Accounting & Finance ) MANAGEMENT ACCOUNTING**

This course provides the students an understanding of the application of accounting techniques for management.

### **4. DSE 502 Group I (Accounting & Finance ) ADVANCED FINANCIAL ACCOUNTING**

The basic aim of this paper is to acquaint the students with advanced topics in accounting.

### **5. DSE 501 Group II (Human Resource ) INDUSTRIAL RELATIONS**

The objective of this course is to acquaint students with the different aspects of Industrial Relations and Govt Labour policies.

### **6. DSE 502 Group II (Human Resource ) HUMAN RESOURCE DEVELOPMENT**

The objective of this course is to provide theoretical knowledge about different HRD practices.

### **7. DSE 501 Group III (Marketing ) CONSUMER BEHAVIOUR**

The course aims at perceiving the students the principle factors influencing Consumer Behaviour and Consumer Market.

### **8. DSE 502 Group III (Marketing ) RETAIL MANAGEMENT**

The objective of this course is to acquaint students with distribution methods and retailing system.

### **9. DSE 501 Group IV (Banking & Insurance ) INDIAN BANKING SYSTEM**

The course intends to provide the students with the reasonable knowledge of banking system in India.

### **10. DSE 502 Group IV (Banking & Insurance) FUNDAMENTALS OF INSURANCE**

This course enables the students to know the fundamentals of insurance.

  
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## **11. DSE 501 Group V (International Business ) INDIAN FOREIGN TRADE**

The objective of this course is to acquaint students with India's Foreign Trade & Policy framework.

## **12. DSE 502 Group V (International Business ) INTERNATIONAL FINANCE**

The course aims at familiarizing students with some important issues in International finance.

### **6<sup>th</sup> Semester CBCS: B.Com (Hons.)**

#### **1. C 613 Auditing**

The objective in this course is to help students to understand the concept of auditing

#### **2. C 614 GST Law & Practice**

The objective of this course is to acquaint students with the concepts related to GST law

#### **3. DSE 601 Group I (Accounting & Finance ) Security Analysis and Portfolio Management**

This course provides the students an understanding of security analysis and management of portfolio.

#### **4. DSE 602 Group I (Accounting & Finance ) Financial Statement Analysis**

The basic aim of this paper is to acquaint the students with analysis of financial statement.

#### **5. DSE 601 Group II (Human Resource ) Labour and industrial Law**

The objective of this course is to acquaint students with the different aspects of labour and industrial law.

#### **6. DSE 602 Group II (Human Resource ) Trade Unionism**

The objective of this course is to provide concept of trade unionism

#### **7. DSE 601 Group III (Marketing ) Service Marketing**

The course aims at perceiving the students the different aspects of service marketing.

#### **8. DSE 602 Group III (Marketing ) Advertising Management**

The objective of this course is to acquaint students with advertising management

**9. DSE 601 Group IV (Banking & Insurance ) Financial Services**

The course intends to provide the students with the reasonable knowledge of financial services.

**10. DSE 602 Group IV (Banking & Insurance ) Insurance Management**

This course enables the students to know the insurance management

**11. DSE 601 Group V (International Business ) Export Import Procedure**

The objective of this course is to acquaint students with procedure related to export and import

**12 DSE 602 Group V (International Business ) International Marketing**

The course aims at familiarizing students with different aspects of international marketing

  
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## COURSE AND PROGRAMME OUTCOME OF M.COM PROGRAMME

The Choice-Based Credit System (CBCS) implemented in July 2019 for the M. Com (Hons.) program aims to provide students with a comprehensive understanding of core concepts and skills required in the field of commerce. The curriculum is designed to foster a balanced combination of theoretical and practical knowledge.

### 1st Semester:

**Organization Theory & Behaviour (COM 10100):** Students will acquire the conceptual framework of organization, Organization theories and Organization behaviour. It helps the students to identify the patterns and structures of the organization and help to develop cognizance of the important of human behaviour.

**Statistics (COM 10200):** This course intends to provide sound understanding of Statistics and how statistics can be applied in commercial activities.

**Marketing Management (COM 10300):** This course will be enabling the students to understand and apply marketing concepts, behavioral aspects of the consumers, market segmentation strategies in practice and marketing Research for making better marketing research.

**Financial Institutions & Financial Market (COM 10411):** This course will enable the students to understand the role of financial institutions and markets. It also helps to develop a series of applications of principles from finance that explore the connection between financial markets, financial institutions and the economy.

**Agricultural & Rural Marketing (COM 10421):** Students will gain awareness about the status and scope of agricultural and rural markets vis-vis- vis the respective marketing strategies in India.

**Use of Statistical Software (COM 10500):** Students will acquaint with the practical problems of basic modules of the SPSS Version 16.

### 2nd Semester:

**Human Resource Management (COM 20100):** Students will understand the various functions of Human Resource Management. It helps students develop the knowledge, skills and concepts needed to resolve actual HR issues

**Financial Accounting and Reporting (COM 20200):** students will acquaint with financial accounting and reporting practices especially of the corporations.

**Research Methodology (COM 20300):** This course will enable the students to undertake research work independently and write research papers of their own

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**Security Analysis & Portfolio Management (COM 20412):** The course will enable the students to understand the pattern and process of analyzing securities for better investment of resources and the way of analyzing securities with the help of various theories related to portfolio management.

**Retail Marketing (COM 20422):** This course will be enabling students to understand the concept of retailing and status of retail marketing and the various aspects and determinants of a retail strategy.

**Issues of Indian Economy (ECNGE201):** This course will be enabling students to understand the various issues involved in agricultural, industrial, financial, trade sectors and public institution in Indian economy.

### 3rd Semester:

**Managerial Economics (Com 30100):** Students are expected to be able to see beyond the assumptions of the various economic theories and models while applying the implications and results thereof in actual managerial decision-making.

**Business Ethics and Social Responsibility (COM 30200):** On completion of the course, the students will be able to understand Ethics, Values and Norms and will be able to judge what is wrong and what is right in their life and the society at large. Secondly, students will learn about social responsibility of business and individual, which will help them in becoming a socially responsible citizen.

**Financial Management (COM 30300):** This course will be enabling the students to understand and apply and various concepts of finance, risk and return matrix and strategic financial decisions.

**Retail Banking (COM 30412):** This course will be enabling the students to understand the importance and role of Retail Banking Services in the Banking Sector and to gain practical knowledge for career Development in this sector.

**Service Marketing (COM 30421):** This course will be enabling the students to understand the pros and cons of service marketing in India, Opportunities of Research and Practice in the field of service marketing and Applicability of Service Marketing in various sectors.

**Goods and Service Tax (GST) Law & Practice (COM 30510)** The learner will be able to understand the functioning pattern of GST in India, able to grasp all the procedure to follow for determination of tax liability and able to file GST return with all formalities.

  
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**Digital Marketing (Com 30520):** To introduce students to the basic concepts and application of Digital Marketing so as to opennew doors for aspiring New-Age entrepreneurs and marketers.

**Soft Skill for Employability (GE401):** On the completion of this course, the students will be able to appreciate the significance of soft skills and personality augmentation with reference to their personal as well as professional lives. The course module will enhance the employability quotient of the students as well. In a nutshell, the module is on the lines of the ‘finishing schools’.

### **4th Semester:**

**Company Law (COM 40100):** Students will acquire knowledge about the various provisions and case studies of Companies Act. In the light of the course, Students will be able to develop career in the Corporate Sectorand also in different other sectors.

**Foreign Trade (Com 40200):** Students are expected to be able to understand the various components associated with foreign trade and expected to be able to understand the basics of international finance, marketing and logistics along with its roles in Foreign Trade.

**Entrepreneurship Development (COM 40300):** Students are expected to be able to understand the various components associated with entrepreneurship development.

**Income Tax Law and Practice (COM 40412):** Students would identify the technical terms related to income tax.

**Advertising Management (COM 40422):** On completion of the course, the students will be able to understand the efforts to be made while developing an advertisement and the various decisions to be made while creating an advertisement.

  
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