

# Programme Outcomes, Programme Specific Outcomes and Course Outcomes For UG Programmes running in NBU Campus

Programme Name: **B.Com (Commerce)**

*Number of Semesters: 6*



Directorate of Distance Education  
**University of North Bengal**  
West Bengal, INDIA

## **Programme Outcomes**

- B.Com programme is one of the under graduate (U.G.) courses offered by the Directorate of Distance Education (DDE) in the University of North Bengal.
- The Directorate has a mission and vision to impart knowledge and skills by offering an opportunity to those who for a number of reasons were unable to pursue higher education in regular mode after completing higher secondary (H.S.) education.
- The Directorate is having advanced infrastructural facilities like computer laboratory, Digital Studio and library facility with huge collection of national and international books.
- Further, the Directorate has skilled and dedicated faculty members to train and enhance competency of the students so that they can meet the need of today's job market.
- The directorate focuses mainly on advanced interactive teaching through Personal Contact Programmes (PCP) as well as round the year Counselling through both offline and online mode. The curriculum is very comprehensive and job oriented in the line of the standards prevailing across the nation. The Choice Based Credit System (CBCS) is already in practice and continuous evaluation of the students is done through assignments. Students are also involved in the seminars organized by the Directorate.

## **Programme Specific Outcomes**

- Students will acquire the knowledge and skills to work as tax consultant, audit assistant and other financial supporting services.
- Students have choices to pursue professional courses such as CA, M.COM, MBA, CMA, ICWA, CS, etc.
- Students will be able to choose a career option as businessmen, entrepreneur, managers, consultant, which will help them to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- Students will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- Students will be able to do higher education and advance research in the field of commerce, finance and marketing.

## Course Outcomes

SEMESTER—I		
Course Code	Course Name	Course Outcomes
<b>DSC 1</b>	<b>Financial Accounting</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• Students will be able to understand the theoretical framework of accounting such as concept, scope, characteristics, nature, bases and classification of Financial Accounting.</li> <li>• They will learn concepts, benefits and various aspects related to Accounting standards and procedures of adaptation of accounting standards.</li> <li>• To impart knowledge about basic accounting process from identifying, recording to classification of transactions and preparation of financial statements for non-corporate business entities</li> <li>• Students will learn in detail the accounting for Hire Purchase in the books of both Hire purchaser and Vendor for large value items including Default and repossession.</li> <li>• Accounting for Consignment in the books of consignor and consignee and Joint Venture accounting procedures will be taught including Memorandum Joint Venture account.</li> <li>• Students will be familiarized with the concept of Branch accounting and its systems</li> <li>• They will learn accounting for Dissolution of Partnership firm including Insolvency of partners, piecemeal distribution and sale to a ltd. Co.</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• Students will be able to prepare financial statements in accordance with appropriate standards.</li> <li>• Prepare ledger accounts using double entry bookkeeping and record journal entries accordingly.</li> <li>• Prepare trial balance and do required adjustments.</li> <li>• Prepare financial statements for non-corporate business entities.</li> <li>• Interpreting the business implications of financial statement information.</li> <li>• Preparing accounting information for planning and control and for the evaluation of finance.</li> <li>• To introduce the system of Hire Purchasing, maintain consignment accounting and prepare hire purchase accounting.</li> <li>• Students will be able to do accounting for inland branches.</li> <li>• They will be able to do dissolution of partnership firm for various above said reasons.</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• With the acquired knowledge and skills students will be industry ready as per requirement of present-day job market</li> </ul>

		to work as junior accountant or to pursue higher studies in the field of accounting, finance, commerce and management.
<b>DSC 2</b>	<b>Business Law</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• The objective of the course is to impart knowledge of the important business legislation with relevant case laws.</li> <li>• Students will learn general principles of Contract as well as specific contracts in the light of Indian Contract Act, 1872.</li> <li>• They will gain through knowledge about The Sale of goods Act, 1930 and provisions related to the Partnership Law, specifically Limited Liability Partnership Act, 2008.</li> <li>• The Negotiable Instrument Act, 1881, will be taught to the students so that they gain adequate knowledge about Negotiable Instruments and their functions in Indian financial market.</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• Students will develop required understanding of Indian Contract act 1872 and essentials to enter and administer a valid contract.</li> <li>• Students will be able to execute and implement and enter or administer a contract of sale as per the sale of goods act.</li> <li>• Students will have required adequate knowledge to enter into a limited liability partnership and or guide the firm they work in to successfully run a LLP</li> <li>• Students will have required skills to maintain and guide the dealings of Negotiable instruments.</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• Having required skills and knowledge to deal with legal aspects students will be ready as per requirement of the job market.</li> <li>• Students can pursue higher education in the field of law and may pursue LLB, CS etc.</li> </ul>

<b>SEMESTER—II</b>		
Course Code	Course Name	Course Outcomes
<b>DSC 3</b>	<b>Business Organization and Management</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• The aim of the course is to provide basic knowledge to the students about the organization and management of a business enterprise.</li> <li>• Students will learn to classify various sectors of businesses and their evolution in Indian context. Recent development in Indian business environment and impact of LPG in Indian economy</li> <li>• Recent trends and emerging concepts in the business environment in India.</li> <li>• To make students to understand various forms of business organizations and criterion to choose adequate form of the organization. Dynamics of international business and need and forms of public enterprises will also be taught to the students.</li> </ul>

		<ul style="list-style-type: none"> <li>• Basic concepts of business management will be taught to the students while explaining need, role and functions of various departments within the organization.</li> <li>• Provide required basic understanding about leadership styles and motivation and control to the students.</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• Students will be able to set up business on their own. They will be able to choose right form of business organization.</li> <li>• Students will be able to incorporate a business in formal sector and inculcate and develop required systems to successfully run a formal business.</li> <li>• They will be able to govern a business and grow and contribute in the development of the country's economy.</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• Students will be able to take up managerial roles at the grass root level while having brief knowledge about macro level management and business environment. This will enable them to work in line with the organization they work for or to take up entrepreneurship as career option.</li> <li>• In today's competitive job market students will possess adequate competency to get into a job and grow as a fast tracker.</li> </ul>
<b>DSC 4</b>	<b>Corporate Law</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• Students will be imparted the basic knowledge of the provisions of Companies Act 2013 and well acquainted with relevant case studies for better understanding of the subject and its practical implications in practice.</li> <li>• Students will be introduced to the basic legal framework of Companies act 2013 and role of NCLT and NCLAT and various forms of companies.</li> <li>• Roles and functions of various most important documents related to the incorporation of a company like Memorandum of Association (MOA), Articles of Association (AOA), Shelf prospectus etc. will be explained to the students.</li> <li>• The provision of management of a company as per company act 2013 will be explained and students will be made well acquainted with relevant case studies and powers, duties and responsibilities of different level and types of managerial positions.</li> <li>• Provisions as per Companies act 2013 for dividend distribution and maintenance of accounting and auditing of books of accounts will be taught to the students.</li> <li>• Concepts related to winding up of companies will be explained to the students in the light of provisions of Companies Act 2013.</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• After successfully completing the course, student s will be able to complete incorporation of a company according to the Companies Act 2013.</li> </ul>

		<ul style="list-style-type: none"> <li>Students will be able to carry out registration process of any company and guide the management of any company in various aspects like incorporation, preparation of MOA and AOA, management, conducting AGM, Dividend distribution and auditing. They will be able to appoint an auditor and select the right person for the same.</li> <li>Adequate skills will be imparted among students after successfully completion of the course so that they can do needful to manage winding up of an incorporated company.</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>On successful completion of the course, having required skills, students will be ready to take up responsibilities in the field of corporate legislation.</li> <li>Students can turn to professionals who may work in any organization or independently helping numerous SMEs.</li> <li>They will be able to pursue further studies in the field of law, commerce and management.</li> </ul>
--	--	--

### SEMESTER—III

Course Code	Course Name	Course Outcomes
<b>DSC 5</b>	<b>Income Tax Law and Practice</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>Students will be equipped with application of principles of provisions of Income Tax Act 1961 and the relevant Rules.</li> <li>Students will be made well acquainted with the basic concepts of income tax law 1961 and exempted incomes u/s 10.</li> <li>Computation of income tax of both resident and non-resident individual under various heads namely income from Salary, income from house property, profits and gains of business or profession, capital gains and income from other sources will thoroughly be taught to the students.</li> <li>Computation of gross total income, and tax liability and deductions allowed under various sections and set off and carry forward of business losses etc. will be explained in details to the students.</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>Students will be able to identify and assess resident status of an individual and explain basic concepts of income tax act 1961 with suitable relevant cases.</li> <li>They will have required skills to compute taxable incomes under different heads and gross total income.</li> <li>Students will be able to assess tax liabilities of both resident and non-resident individuals and explain the process before adequate authority if such need arises.</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>Students will be able to work as tax consultant either independently or in any organization.</li> <li>As a working professional they will add value having sound knowledge of income tax law and practices and various related</li> </ul>

		cases.
<b>DSC 6</b>	<b>Corporate Accounting</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• This course aims to enlighten the students on the accounting procedures followed by the Companies</li> <li>• Students will be enabled to understand the features of Shares and Debentures</li> <li>• Students will develop an understanding about redemption of Shares and Debenture and its types.</li> <li>• They will get exposure to the company final accounts and gain knowledge on valuation of Goodwill and Shares</li> <li>• Students can get an idea about internal reconstruction</li> <li>• They will understand the importance of Cash flow Statement and its preparation and analysis of the same.</li> <li>• Accounting of holding companies and procedures of Amalgamation will be thoroughly taught to the students.</li> <li>• Enable the students to understand about absorption and external reconstruction</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• Student's skills about accounting standards will be developed.</li> <li>• Students will be able to prepare final accounts of companies independently and analyze cash flow statements and interpret them.</li> <li>• They will be able to obtain and interpret various accounting ratios.</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• On successful completion of the course students will be able to carry out accounting of small companies independently.</li> <li>• They will be job ready with most updated skills as per Company act 2013.</li> <li>• Students may go for professional studies like CA, ICWA etc.</li> </ul>
<b>SEC 1</b>	<b>Entrepreneurship</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• The purpose of this paper is to orient the learner towards entrepreneurship as a career optimized creative thinking and behavior.</li> <li>• Students will be enabled to understand the meaning and determinants and importance of entrepreneurship and creative thinking and behavior.</li> <li>• They will be taught to develop an attitude of problem solving to approach problems prevailing in the society.</li> <li>• They will be introduced with various forms of entrepreneurship</li> <li>• Importance and forms of entrepreneurship in SME sector will be made well acquainted with the students.</li> <li>• They will be made understand the process of generation and validation of ideas and procedures of feasibility check.</li> <li>• Students will be imparted knowledge regarding mobilization of resources and various sources of resources available to them.</li> </ul>

		<p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• Student's skills to pursue entrepreneurship as career will be developed.</li> <li>• They will have sound knowledge to source and mobilize resources.</li> <li>• They will learn about various govt initiatives to promote entrepreneurship in the country and will be able to work closely with the authorities at different levels.</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• On successful completion of the course Students will be able to manage business and create employment and contribute to the economic growth of the country.</li> <li>• They will be able navigate their journey of entrepreneurship effortlessly</li> </ul>
<b>SEMESTER—IV</b>		
Course Code	Course Name	Course Outcomes
<b>DSC 7</b>	<b>Cost Accounting</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• The concept, scope and classification of Cost Accounting.</li> <li>• Idea and meaning of material control with pricing methods.</li> <li>• Knowledge about remuneration and incentives.</li> <li>• Concept of overhead cost</li> <li>• Various methods of costing such as job costing, process costing, etc.</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• Students will be able to understand and implement the concept, scope and classification of Cost Accounting.</li> <li>• To implement the detailed idea on Material Control &amp; Methods of issues.</li> <li>• To learn and make use of the System of Wage Payment.</li> <li>• To use the operate costing and contract costing.</li> <li>• On preparation of cost sheet in its practical point of view.</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• With the acquired knowledge students will be able to work in various fields related to Advertising, Construction and Mining, Manufacturing, Textile units etc.</li> </ul>
<b>DSC 8</b>	<b>Business Mathematics and Statistics</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• The detailed idea about matrices, calculus and basic mathematics in finances.</li> <li>• The concept of statistics.</li> <li>• The calculation of measures of average, calculation of measures of correlation and regression.</li> <li>• The concept of index numbers and trend analysis.</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• To be able to apply matrices to solution of simple business and</li> </ul>



		<p>economic problems.</p> <ul style="list-style-type: none"> <li>• To be able to apply different mathematical functions in businesses and operational activities.</li> <li>• To define statistics, primary and secondary data, diagrammatic, graphical Presentation.</li> <li>• To describe measures of dispersion, deviation and skewers.</li> <li>• To explain correlation, scatter diagram and co-efficient of correlation.</li> <li>• To define time series, methods of estimating strand, index numbers.</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• With the acquired knowledge and skills students will be able to use the mathematical and statistical tools and techniques in business decision-making, Popular Quantitative Tools used in Business, practical exposure on calculation of measures of average, correlation and regression.</li> </ul>
<b>SEC 2</b>	<b>E-Commerce</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• The introduction to E-Commerce and various technology associated to develop an e-commerce platform.</li> <li>• The concept of security and encryption in e-commerce platforms and the ways to maintain the safety protocols.</li> <li>• Thorough idea about IT Act, 2000 and knowledge about cyber-crimes.</li> <li>• Concept and methods associated with e-payment systems.</li> <li>• Meaning, purpose, advantages and disadvantages of transacting online.</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• To understand and implement the concept of E-Commerce and Describe the opportunities and challenges offered by E-Commerce.</li> <li>• To be able to handle electronic payment technology and requirements for internet-based payments.</li> <li>• To apply Ecommerce applications for various purposes</li> <li>• To understand and identify security issues of E-Commerce.</li> <li>• To get the thorough idea about online transactions and e-payment systems.</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• With the acquired knowledge students will be able to have precise idea about the concept of E-Commerce.</li> <li>• Students can use the knowledge to set up a new business online.</li> <li>• Students can use and develop the skills acquired by applying them in the respective job roles.</li> <li>• Students can be aware of the crimes and frauds taking place in the world of internet.</li> </ul>
<b>SEMESTER—V</b>		
<b>Course Code</b>	<b>Course Name</b>	<b>Course Outcomes</b>

<b>DSE 1(a)</b>	<b>Banking and Insurance</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• Introduction to the banking system of India along with the types of banks and various roles taken up by the banks.</li> <li>• The concept of cheques and lending by banks.</li> <li>• Meaning, benefits and features of internet banking.</li> <li>• Precise idea about insurance.</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• To describe the classification of banks and banking system.</li> <li>• To understand the trends in Indian banking and ATM, Credit cards, E-Banking and Debit Cards.</li> <li>• To write up the functions and rural finance of commercial banks.</li> <li>• To aim to familiarize banking system in India.</li> <li>• To enable them to understand better customer relationship</li> <li>• To create awareness about modern banking services like e-banking, m-banking and internet banking</li> <li>• To make them able to understand how risk is managed and insurance business works.</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• Students will be able to understand the banking system in India.</li> <li>• Students will be able to work in banking sectors.</li> <li>• Students will be able to utilize the skills required for like e-banking, m-banking and internet banking.</li> <li>• Students can make their careers as insurance agents or consultants which is very popular in the job market.</li> </ul>
<b>DSE 1(b)</b>	<b>Principles of Marketing</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• The basic idea about marketing and its importance in various sectors.</li> <li>• The concept of consumer behaviour.</li> <li>• Market segmentation and market positioning.</li> <li>• Descriptive idea about the different components of marketing mix.</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• To develop an idea about marketing and its functions</li> <li>• To understand how consumer behaviour impact marketing</li> <li>• To classify products</li> <li>• To understand pricing policies</li> <li>• To introduce the concept of sales forecast</li> <li>• To get the idea about recent developments in the field of marketing.</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• Students will know the definition and importance of various marketing strategies such as modern marketing, global marketing, travel marketing etc.</li> <li>• Students can understand the idea of Consumer behavior and customer relations marketing and use the knowledge in future</li> </ul>

		<p>career choices.</p> <ul style="list-style-type: none"> <li>• Students can work as a marketing expert in various companies.</li> <li>• Students can use the knowledge to market their own products or services as an entrepreneur.</li> </ul>
<b>DSE 2(a)</b>	<b>Management Accounting</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Nature and Scope of management accounting.</li> <li>• Tools and techniques of budgetary control</li> <li>• Thorough idea about standard costing and marginal costing</li> <li>• The process of decision making; Pricing decisions.</li> <li>• Various contemporary issues.</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• To explain the Management Accounting objective and scope.</li> <li>• To understand the Managerial applications of marginal costing.</li> <li>• To know the Classification of budgets and its computation.</li> <li>• To understand the Meaning of standard cost and standard costing</li> <li>• To take up pricing decisions.</li> <li>• To understand different financial and non-financial measures for performance.</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• Students will be able to choose career option as management accountant and provide key insights that help a company's management team make many of their decisions.</li> <li>• Students can support decision making within a company by providing a wealth of financial and statistical information, often assisted by powerful accounting software.</li> </ul>
		<ul style="list-style-type: none"> <li>• Students will be able to records and analyzes financial information by means of collecting, interpreting and preparing financial data to the organization or company's management team.</li> </ul>
<b>DSE 2(b)</b>	<b>Human Resource Management</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• Introduction to the concept of Human Resource Management.</li> <li>• Planning of Human Resource through recruitment and job selection.</li> <li>• The training and development process of employees.</li> <li>• Modern techniques of performance appraisal.</li> <li>• Maintenance of safety in work and grievance handling process.</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• To implement the concepts of Human Resources Management</li> <li>• To implement placement and training processes</li> <li>• To facilitate the knowledge about performance appraisal and different methods</li> <li>• To provide an idea about different compensation policies</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• Students can undertake a variety of career paths and job positions in human resource management and beyond.</li> </ul>

		<ul style="list-style-type: none"> <li>• Students will get the skills to manage people and client relations.</li> <li>• Students will get the idea about employee training, employee relations, and various other aspects of employee engagement.</li> <li>• Students will know how to manage their workforce and hire new employees, create the need for more digitally savvy and forward-thinking HR leaders.</li> </ul>
<b>GE 1</b>	<b>Principles of Micro Economics</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• Understanding of economic concepts and principles</li> <li>• Understanding of economic theory and modelling approaches, and their competent use</li> <li>• Proficiency in quantitative methods and computing techniques and how to use these techniques and methods effectively across a range of problems</li> <li>• Understanding of economic data and the appropriate methods of analysis to interpret that data</li> <li>• Know how to apply economic reasoning to policy issues in a critical manner</li> <li>• Understanding that many economic problems may have more than one approach and may have more than one solution</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• To design, conduct and interpret research and statistical analysis</li> <li>• To apply an evidence-based approach to problems</li> <li>• To communicate findings using models, charts and graphs</li> <li>• To integrate economic concepts with disciplines like sociology, history, political science and psychology and be able to use critical terminology appropriately</li> <li>• To create awareness of how different social and cultural contexts affect the nature of language and meaning</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• Students will be able to study and analyse the required tools that enable the formulation of various economic policies.</li> <li>• Students can make the use of techniques that facilitate the easy formulation of economic strategies and economic regulations.</li> <li>• Students will understand the condition of welfare as well as the factors that determine their welfare.</li> </ul>
<b>SEC 1</b>	<b>Computer Application in Business</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• Word processing; editing, formatting and working with word documents</li> <li>• Preparation of presentation and slideshows</li> <li>• Working on spreadsheets along with various functions</li> <li>• Applying spreadsheets in various business applications</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• To Study the development of computers and their components in each stage.</li> <li>• To develop an idea of software, programming language and</li> </ul>

		<p>operating system.</p> <ul style="list-style-type: none"> <li>• To study the concept of developing database and its maintenance using computers in a business concern.</li> <li>• To analyze the importance of management information system and networking in a business.</li> <li>• To be aware and perform various activities using computers in day-to-day life.</li> </ul> <p>Competency developed: Students will be able to engage in the following activities-</p> <ul style="list-style-type: none"> <li>• Accounting (billing, invoicing, salary sheet making, income-expense calculations)</li> <li>• Document creation (single paper or a book or anything that requires typing)</li> <li>• Research &amp; Marketing (Digital) &amp; KPI Evaluation</li> <li>• Designing &amp; Prototyping</li> <li>• Proposals Creation, Workflow Distribution (and follow-up) &amp; Business Plan Making</li> <li>• Team communication &amp; collaboration (leads to efficient time management and productivity) and serving customers</li> <li>• Storage (of all the data at every possible form and access to data no matter where the executives are living)</li> <li>• Scheduling, Booking &amp; Ticket Processing</li> <li>• Educational purposes or Skill Development</li> </ul>
--	--	---

### SEMESTER—VI

Course Code	Course Name	Course Outcomes
<b>DSE 3(a)</b>	<b>Computerised Accounting and Systems</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• Maintaining account ledgers and reports using computer software</li> <li>• Filing of income tax return online for specified assesses</li> <li>• Using generic softwares for taxation purpose and computerized auditing</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• To create accounting ledgers and groups</li> <li>• To create stock items and groups</li> <li>• To entry vouchers</li> <li>• To generate various reports on Cash book, ledger accounts, trial balance, profit and loss account, balance sheet, funds flow statements, cash flow statements, etc.</li> <li>• To file income tax return online for specified assessee.</li> <li>• To do taxation for TDS, GST</li> <li>• To do audit in computerized system</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• With the acquired knowledge and skills students will be able to get a position in the accounting industry, such as an accounting clerk, accounting receptionist, or payroll clerk.</li> <li>• Students will become knowledgeable in software such as Microsoft Office Excel, Word, Access, and PowerPoint. These</li> </ul>

		are the same tools which will be used while working on real-life finances.
<b>DSE 4(a)</b>	<b>Financial Markets, Institutions and Financial Services</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• Concept on financial markets and institutions and the overall Indian financial system</li> <li>• Thorough knowledge about money market and capital market in India</li> <li>• Various financial institutions in India</li> <li>• Financial services industry in India and Merchant Banking</li> <li>• Leasing and Hire-purchase</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• To understand the functioning of Indian financial markets and institutions.</li> <li>• To develop the knowledge on banks as financial intermediaries.</li> <li>• To understand the sources and forms of finances</li> <li>• To know about the methods of financing by these agencies and the key role placed by them in corporate financing.</li> <li>• To introduce the concept of Capital Market</li> <li>• To familiarize the concept of lease financing venture Capital and Mutual Fund</li> </ul> <p>Competency developed: Students can engage in the following job roles with the acquired knowledge-</p> <ul style="list-style-type: none"> <li>• Bank Audit and Compliance</li> <li>• Bank Investment Risk Management</li> <li>• Bank Retail Operations</li> <li>• Branch Banking</li> <li>• Capital Markets Services</li> <li>• Card Services</li> <li>• Commercial Lending Operations</li> <li>• Investment Banking</li> <li>• Investment Management Services</li> <li>• Treasury Services</li> <li>• Wealth Management and Personal Trust</li> </ul>
<b>DSE 4(b)</b>	<b>Goods and Services Tax (GST) &amp; Customs Duty</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• The concept and principles of indirect taxes</li> <li>• GST laws</li> <li>• Application, exemption and composition of GST</li> <li>• Concept of time and value of supply</li> <li>• Computation of GST liability</li> <li>• Tax invoices, tax returns and payment of taxes</li> <li>• Introduction to customs law with the thorough idea on customs duty</li> <li>• Import-export procedures</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• To have the detailed idea about GST laws</li> <li>• To compute the CGST/IGST for various goods and services</li> </ul>

		<ul style="list-style-type: none"> <li>• To compute overall GST liability and initiate the payment procedure for the same</li> <li>• To understand the details about Customs duties and its application</li> <li>• To understand all the provisions of customs law</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• The number of job opportunities available to students will increase.</li> <li>• Students can start their own consultancy</li> <li>• Students can develop skills of different taxation, finance, and accounting professionals.</li> </ul>
<b>GE 2</b>	<b>Indian Economy</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• Concept on the basic issues prevailing in the Indian economy</li> <li>• Idea about the composition of national income</li> <li>• Various policy regimes and their implications on the economy</li> <li>• The growth, development and structural changes because of the policy regimes</li> <li>• Institutional framework after 1991</li> <li>• Detailed idea on various economic sectors such as agricultural sector, industry sector and financial sector.</li> <li>• The various causes behind inflation, unemployment</li> <li>• Labour market and its interaction with production system</li> </ul> <p>Skills acquired:</p> <ul style="list-style-type: none"> <li>• To understand the features and structure of Indian economy</li> <li>• To get the idea about the evolution and economic reform since 1991</li> <li>• To have a thorough idea on different monetary and fiscal policies</li> <li>• To understand the growth, development and structural changes in different phases of policy regimes</li> <li>• To get an idea about the different economic sectors</li> <li>• To understand the causes behind inflation, unemployment and how the labour market works in an economy.</li> </ul> <p>Competency developed:</p> <ul style="list-style-type: none"> <li>• With the acquired knowledge students will have a better picture about the structure of Indian economic system</li> <li>• Students can use the knowledge in various sectors while working in their respective careers</li> <li>• Students can use the knowledge for further studies in the economy domain</li> </ul>
<b>SEC 4</b>	<b>Business Communication</b>	<p>Knowledge gained:</p> <ul style="list-style-type: none"> <li>• The process, types, importance and different forms of communication</li> <li>• Barriers in communication process</li> <li>• Various business correspondence and their use</li> <li>• The concept of report writing</li> <li>• Oral presentation</li> </ul>

		<p>Skills acquired:</p> <ul style="list-style-type: none"><li>• To understand how overall process of communication and to make it barrier free</li><li>• To use different correspondence in an organization</li><li>• To write a business report</li><li>• To get idea about oral presentation in an organizational structure</li></ul> <p>Competency developed:</p> <ul style="list-style-type: none"><li>• With the help of acquired knowledge and skill students can improve their communication skills in a business</li><li>• Students will understand the importance of good communication in a business environment</li><li>• Students will develop oral and written business communication skills.</li><li>• Students will be able to prepare a resume and apply for jobs and attend interviews.</li></ul>
--	--	--