

TINSUKIA COMMERCE COLLEGE

Learning Objectives & Outcomes of B.Com Course under CBCS

Learning Objectives & outcomes of B.Com course under CBCS is to impart theoretical and practical knowledge on different subjects and areas of modern commerce. By opting **B.Com** Honours Course, a student have the opportunity to specialize in a particular subject. It enables the students to grab an in-depth knowledge of the subjects. The programme has the objective of skill orientation and job orientation specifically on specific skills.

It has the ultimate aim to create employability of the students in the job market especially in business organization and corporate sector and motivate them for their career as an Entrepreneur.

Course-wise objective of **B.Com. Honours Course** is as given hereunder:

Learning Objective & Outcomes

Subject: Financial Accounting (Core Course)

Course Code: C 101

Learning Objectives:

The module aims at helping the students to understand:

1. Conceptual knowledge of Financial Accounting.
2. Skills for classification and recording of various business transactions.
3. Computerized Accounting System.
4. Measurement of business income and preparation of financial statement of non-corporate business entities.
5. Branch accounting, hire purchase & installment and accounting for dissolution of partnership firm.

Learning Outcomes

After the completion of the course, Students will be able to:

1. Acquire conceptual knowledge on Financial Accounting.
2. Classify & record various business transactions.
3. Learn computerized accounting through accounting software.
4. Find out net income of business and able to maintain financial statement of a business entity.
5. Prepare branch account, hire purchase account and dissolution of partnership account.

Learning Objective & Outcomes

Subject: Business Law (Core Course)

Course Code: C 102

Learning Objectives:

The module aims at helping the students to understand some important business legislation including relevant case law as stated below:

1. Indian Contract Act, 1872
2. Sales of Goods Act, 1930
3. The Partnership Act, 1932 and Limited Liability Partnership Act, 2008 and
4. Negotiable Instrument Act, 1881.

Learning Outcomes

After the completion of the course, Students will be able to:

1. Understand the various elements of contract, types of contract, modes of discharging contract and remedies available in case of breach of contract.
2. Various relevant provisions relating to sales and agreement to sales including the procedure for execution of contract of sales.
3. Meaning, nature and characteristics of partnership, procedure for registration of partnership firm, various rights and obligations of partners, modes of dissolution of partnership including the concept of limited liability partnership with its features, distinction with general partnership and company, registration procedure and its relationship with partners.
4. Meaning, Characteristics and different types of negotiable instrument such as cheque, bill of exchange and promissory notes along with the knowledge of holder, holder in due course, endorsement of negotiable instrument, crossing of cheque and bouncing of cheque.

Learning Objective & Outcomes

Subject: Micro Economics (Generic elective)

Course Code: G 101

Learning Objectives:

The module aims at helping the students to understand:

1. Demand and consumer behavior along with the concept of revenue, elasticity of demand, indifference curve and consumer's equilibrium.
2. Production and cost in the long-run and short-run cost of production.
3. The perfect competition market.
4. The monopoly market.
5. The imperfect competition market.

Learning Outcomes

After the completion of the course, Students will be able to:

1. Learn average and marginal revenue under perfect and imperfect competition price, income, elasticity of demand, indifference curve analysis of consumer behavior, different curve pattern including Revealed Preference Theory.
2. Production isoquants, economic region of production, optimal combination of resources, social and private cost of production, short and long run cost of production and economic and diseconomies of scale.
3. The concept of perfect competition, equilibrium of a firm in short and long run, measuring producer surplus, stability analysis as well as demand and supply analysis including impact of taxes and subsidy.
4. The concept of monopoly, short and long run equilibrium, pricing policy and degrees of price discrimination under monopoly.
5. The concept of monopolistic competition and oligopoly, price and output decision and equilibrium, different duopoly model, sales maximization and pricing mechanism of public utilities.

TINSUKIA COMMERCE COLLEGE
Department of Commerce
B.Com. (Non-Honours) 1st Semester, 2020

Learning Objective & Outcomes

Subject: Financial Accounting (Core course)

Course Code: CC 102

Learning Objectives:

The module aims at helping the students to understand:

1. Conceptual knowledge of Financial Accounting.
2. Skills for classification and recording of various business transactions.
3. Computerized Accounting System.
4. Measurement of business income and preparation of financial statement of non-corporate business entities.
5. Branch accounting, hire purchase & installment system, consignment, joint venture and accounting for dissolution of partnership firm.

Learning Outcomes

After the completion of the course, Students will be able to:

1. Acquire conceptual knowledge on Financial Accounting.
2. Classify & record various business transactions.
3. Learn computerized accounting through accounting software.
4. Find out net income of business and able to maintain financial statement of a business entity.
5. Prepare branch account, hire purchase account, accounting entries for consignment, accounting procedures of joint venture and accounting procedure of dissolution of partnership.

Department of Commerce

B.Com. (Non-Honours) 1st Semester, 2020

Learning Objective & Outcomes

Subject: Business Organisation and Management (Core course)

Course Code: CC 103

Learning Objectives:

The module aims at helping the students to understand:

1. Foundation of Indian Business
2. Different forms of business enterprises
3. Management and organization of business enterprises
4. Leadership, motivation control in business
5. Functional areas of management in business

Learning Outcomes

After the completion of the course, Students will be able to:

1. Realize the detail concept of small and medium enterprises, manufacturing and service sector, government experience of liberalization and globalization, social responsibility and ethics of business including E-commerce.
2. Realize about different forms of business organization such as sole proprietorship, joint hindu family firms, partnership firms, joint stock company, cooperative societies, limited liability partnership, forms of public enterprises, international business and multi-national corporation.
3. Realize the process of management its planning, decision making and strategy formulation along with basic considerations of organization, delegation and decentralization of authority in an organization.
4. Realize the concept, styles and different theories of leadership for an organization, concept of motivation, importance and its theory as well as the concept of control and process.
5. Realize the concept of marketing management, marketing needs, product life cycle, pricing policies, the concept of financial management, sources of fund, security market, the role of SEBI including the concept and function of human resource management.

TINSUKIA COMMERCE COLLEGE

Department of Commerce

B.Com. (Non-Honours) 1st Semester, 2020

Learning Objective & Outcomes

Subject: Multi-Disciplinary Course - Environmental Science (Ability Enhancement Compulsory Course)

Course Code: AEC 101

Learning Objectives:

The module aims at helping the students to understand:

1. About the ecosystems
2. The natural resources and biodiversity
3. About the Environmental pollution and its impact and management.

Learning Outcomes

After the completion of the course, Students will be able to:

1. Understand the structure and function of ecosystems and how the energy flow in an ecosystem, environmental problems such as global warming, climate change, ozone layer depletion, deforestation, acid rain, and their impact.
2. Understand the renewable and non renewable energy resources, biodiversity pattern and global diversity hot spots, mega diversity with reference to India as well as conservation of biodiversity.
3. Understand environmental pollution such as air, water, soil and noise pollution, nuclear hazards and risk of human health, solid waste management, control measures of urban and industrial waste, environmental protection act and International agreement such as Montreal and Kyoto protocols and Convention on Biological Diversity.