

COURSE OUTCOMES OF COMMERCE DEPARTMENT.

DEPARTMENT OF COMMERCE, AMGURI COLLEGE

CLASS/ COURSE CODE	COURSE NAME	OUTCOMES
B.COM 1 ST SEMESTER C101	Financial Accounting	<ol style="list-style-type: none"> 1. Acquire conceptual knowledge of basics of accounting 2. Identify events that need to be recorded in the accounting records 3. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP 4. Describe the role of accounting information and its limitations 5. Equip with the knowledge of accounting process and preparation of final accounts of sole trader
C102	Business Law	<ol style="list-style-type: none"> 1. Students would learn the basics of Laws governing commercial contracts and nuances of competency to contract, rules of Consideration and Objects of Contracts with case laws and illustrations. 2. Students would learn the concept of Consent & Free Consent, different types of Agreements and Contracts, different Modes of discharge of Contracts, Breach of contracts and remedies for the aggrieved parties. 3. Students would learn the rules regarding the Contract of Indemnity & Guarantee, Contract of Bailment, Contract of Pledge and Contract of Agency and types of Agents
G101	Micro Economics	<ol style="list-style-type: none"> 1. Demonstrate an understanding, usage and application of basic economic principles. 2. Describe and apply the methods for analyzing consumer behavior through demand and supply, elasticity and marginal utility. 3. Understand the role of alternative property rights in resource allocation 4. Identify and appraise various models of how markets are organized, and the price and output decisions for maximizing profit. 5. Know how markets that fail to use resources efficiently create unintended effects
B.COM 2 ND SEMESTER C203	Corporate Accounting	<ol style="list-style-type: none"> 1. Understand the regulatory environment in which the companies are formed and operate 2. Have a solid foundation in accounting and reporting requirements of the Companies Act and relevant Indian Accounting Standards 3. Have a comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity 4. Understand the treatment regarding issue of bonus shares and treatment of prior period profits 5. Account for mergers and amalgamations 6. Value goodwill and shares under various methods
C204	Corporate Law	<ol style="list-style-type: none"> 1. In view of increasing emphasis on adherence to norms of good corporate governance, Company Law assumes an added importance in the corporate legislative it deals with structure, management, administration and conduct of affairs of Companies. 2. A thorough study of various provisions of the Companies Act, 2013 is a must for becoming a competent and efficient Company Secretary. 3. In the light of this, the course covered various provisions and case studies related to Incorporation of various types of companies, Charters of company . doctrine of constructive notice, doctrine of indoor management, various rules regarding managerial personnel, Management & control of companies, majority powers and minority rights, Corporate accountability, Merger, De-merger, amalgamation, Winding up proceeding, winding up of unregistered company,

		dissolution of company.
G202	Macro Economics	<ol style="list-style-type: none"> 1. Macro Economics paper provides elementary theoretical foundation of key issues and policies. 2. The paper attempts to discuss the functional relationships between aggregates. 3. It helps understand the overall structure of the economy in theoretical and contemporary perspectives for 1st semester post graduate students.
AE202	Environmental Science/ Studies	<ol style="list-style-type: none"> 1. Understand key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions. 2. Appreciate concepts and methods from ecological and physical sciences and their application in environmental problem solving. 3. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems. 4. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
B.COM 3 RD SEMESTER C305	Human Resource Management	<ol style="list-style-type: none"> 1. Effectively manage and plan key human resource functions within organizations 2. Examine current issues, trends, practices, and processes in HRM 3. Contribute to employee performance management and organizational effectiveness 4. Problem-solve human resource challenges 5. Develop employability skills for the Canadian workplace 6. Develop effective written and oral communication skills
C306	Income Tax Law and Practice	<ol style="list-style-type: none"> 1. Able to compute income under the head "Income from Capital Gain" & "Other Sources". 2. Acquire knowledge regarding provisions of set-off and carry forward of losses along with deemed income. 3. Able to compute total income of an individual after defining deductions U/S 80 C to 80 U. 4. Able to compute tax liability of an individual. 5. Able to understand amendments made from time to time in Finance Act.
C307	Management Principles and Application	<ol style="list-style-type: none"> 1. Have clear understanding of managerial functions like planning, and have same basic knowledge on international aspect of management. 2. Understand the concept of organization and the planning process in the organization 3. Demonstrate the ability to directing ,leadership and communicate effectively 4. Analysis isolate issues and formulate best control methods
G303	Business Statistics	<ol style="list-style-type: none"> 1. Understand basic statistical concepts such as statistical collection, statistical series, tabular and graphical representation of data 2. Calculate measures of central tendency, dispersion and asymmetry, correlation and regression analysis 3. Apply knowledge to solve simple tasks using computer 4. Independently calculate basic statistical parameters viz- mean, measures of dispersion, correlation coefficient, indexes) 5. Based on the acquired knowledge to interpret the meaning of the calculated statistical indicators 6. Choose a statistical method for solving practical problems 7. Highlight statistical relationships between variables in data sets 8. Predict values of strategic variables using regression and correlation

		analysis.
B.COM 4 TH SEMESTER C408	Cost Accounting	<ol style="list-style-type: none"> 1. Imbibe conceptual knowledge of cost accounting. 2. Understand the significance of cost accounting in the modern economic environment 3. Select the costs according to their impact on business 4. Differentiate methods of schedule costs per unit of production 5. Differentiate methods of calculating stock consumption
C409	Business Mathematics	<ol style="list-style-type: none"> 1. Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts 2. Apply the knowledge in mathematics (algebra, matrices, calculus) in solving business problems 3. Analyze and demonstrate mathematical skills required in mathematically intensive areas in Economics and business. 4. Integrate concept in international business concepts with functioning of global trade
C410	Computer Application in Business	<ol style="list-style-type: none"> 1. To apply various terminologies used in the operation of computer systems in a business environment. 2. To apply various terminologies used in the operation of computer systems in a business environment. 3. To apply various terminologies used in the operation of computer systems in a business environment. 4. To develop or provide support for MIS according to business organizational needs 5. To provide support for MIS according to business organizational needs
G404	Indian Economy	<ol style="list-style-type: none"> 1. Develop ideas of the basic characteristics of Indian economy, its potential on natural resources. 2. Understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development. 3. Grasp the importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government. 4. Understand agriculture as the foundation of economic growth and development, analyse the progress and changing nature of agricultural sector and its contribution to the economy as a whole. 5. Not only be aware of the economy as a whole, they would understand the basic features of Mizoram's economy, sources of revenue, how the state government finance its programmes and projects.
B.COM 5 TH SEMESTER C511	Principles of Marketing	<ol style="list-style-type: none"> 1. Use a vocabulary of marketing terms correctly. 2. Demonstrate the ability to critically evaluate a marketing program from consumer and marketing practitioner viewpoints, including consideration of ethical implications. 3. Communicate clearly, in an organized fashion, the concepts of marketing in both oral and written work. 4. Demonstrate an understanding of how marketing fits with the other business disciplines within an organization.
C512	Fundamentals of Financial Management	<ol style="list-style-type: none"> 1. Helps to understand the use of finance for decision making. 2. Helps to describe time value of money, how a project is made and appraised. 3. Differentiate between the various sources of finance and their pros & cons. 4. Outline capital requirements for starting a business & management of working capital. 5. Recommend whether and why an investment should be accepted or

		rejected	
D501	Accounting and Finance	<ol style="list-style-type: none"> 1. Apply management accounting and its objectives in facilitating decision making. 2. Apply and analyze different types of activity-based management tools through the preparation of estimates. 3. Analyze cost-volume-profit techniques to determine optimal managerial decisions. 4. Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting. 5. Prepare analyses of various special decisions, using relevant management techniques. 6. Calculate various accounting ratios, reports and relevant data. 7. Prepare a master budget and demonstrate an understanding of the relationship between the components. 8. Prepare Cash Flow and Funds Flow statements this helps in planning for intermediate and long-term finances 	
	Management Accounting		
	Marketing	<ol style="list-style-type: none"> 1. Demonstrate how knowledge of consumer behaviour can be applied to marketing. 2. Identify and explain factors which influence consumer behaviour. 3. Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make. 4. Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations. 5. In a team, work effectively to prepare a research report on consumer behaviour issues within a specific context. 	
	Consumer Behavior		
D502	Accounting and Finance	<ol style="list-style-type: none"> 1. Apply conceptual principles when selecting appropriate accounting policies. 2. Demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment. 3. Explain the concept of business combinations and the main theories and methods of accounting for business combinations. Prepare consolidated financial statements at acquisition and in subsequent years for both fully owned and partially owned subsidiaries 	
	Advance Financial Accounting		
	Marketing		<ol style="list-style-type: none"> 1. Clarify the concept and related terms in retailing. 2. Comprehend the ways retailers use marketing tools and techniques to interact with their customers. 3. Understand various formats of retail in the industry. 4. Recognize and understand the operations-oriented policies, methods, and procedures
	Retail Management		
B.COM 6TH	Auditing	<ol style="list-style-type: none"> 1. Describe about the concept, types and method of auditing. 	

SEMESTER C613		<ol style="list-style-type: none"> 2. Acquire knowledge about vouching of cash and credit transactions, verifications of assets and liabilities. 3. Comprehend the knowledge about appointment , rights , duties and responsibilities of auditor. 4. Acquired knowledge of audit documents and audit evidence.
C614	Goods and Service Tax	<ol style="list-style-type: none"> 1. To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period. 2. To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development. 3. To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy. 4. To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes. 5. To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.
D603	Accounting and Finance	<ol style="list-style-type: none"> 1. Students would appreciate the importance of forming a portfolio of investments with varied risk and reward patterns. They would recall and discuss various portfolio management models. 2. Students would recall and discuss the meaning and need of portfolio evaluation and portfolio revision. 3. Students would appreciate and understand the need of various fundamental analysis in developing and managing a portfolio. 4. Students would be acquainted with various technical analysis tools like Charts, Patterns and other mathematical and market indicators. 5. Students would be aware of various efficient market theories w.r.t. to managing a portfolio.
	Security Analysis and Portfolio Management	
	Marketing	<ol style="list-style-type: none"> 1. Explain the unique challenges of services marketing, including the elements of product, price, place, promotion, processes, physical evidence, and people. 2. Describe how customer relationship marketing (CRM), including retention strategies, creates an environment that achieves excellence in customer service. 3. Design service quality measurements to build customer loyalty and evaluate the effectiveness and efficiency of customer service offerings. 4. Explain service blueprinting, the integration of new technologies, and other key issues facing today's customer service providers and service managers. 5. Discuss the influences of the multicultural marketplace, business ethics, and socially responsible marketing on services marketing. 6. Conduct a services audit plan for a service firm. 7. Integrate course concepts into individual performance to become better cus-tomer service representatives in the service environment.
	Service Marketing	
D604	Financial Statement Analysis	<ol style="list-style-type: none"> 1. To fulfill the needs of a “capstone” course for Accounting Career students so that students can pursue entry-level jobs in the accounting and finance fields upon graduation.

		<ol style="list-style-type: none">2. To prepare the Accounting Option graduate with an in-depth course in the analysis of financial reports in order for students to provide much of the information users need to make economic decisions about businesses3. To interpret corporate annual reports and accompanying notes in addition to the management discussion and analysis as well as the independent auditor's report so that students are able to assess the efficiency and effectiveness of operations.4. To enhance analytical and critical thinking skills for Accounting and Managerial graduates so that students can apply financial statement analysis to assess the solvency, profitability, liquidity, and debt paying ability of a business.5. To provide students with a comprehensive exposure to developing the meaning of
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