



NAGAON G.N.D.G. COMMERCE COLLEGE

Panigaon, Nagaon, Assam, Pin-782003.
Estd. – 1984

Accredited by NAAC, Grade-B++, Recognized by UGC with Section 2(f) and 12(B)



PROGRAM OUTCOME AND COURSE OUTCOME

NAGAON G.N.D.G. COMMERCE COLLEGE

PROGRAM OUTCOME

There are 3 Programmes in our college namely B.Com (H), M.Com and BBA.

B. Com Programme Outcome:

- Equipping Students are getting theoretical and practical knowledge in Accountancy, Management, Finance, Economics, Marketing, Taxes, Information Technology, etc.
- The programme enables students in acquiring knowledge skills aptitude to face the challenges of modern day business.
- The programme cultivates entrepreneurial spirit among our students and encouraging them to participate in social and commercial issues effectively.
- Encouraging team spirit, proper time management and creating capability to cope up with recent technologies.
- Implementing knowledge regarding finance, saving, trading, etc. in stock market.
- The programme enables the students in recognizing different value system, ethics and moral values in their day to day life and making them more responsible.
- Promoting communicating skills among the students to limit and reduce social and linguistic gap.
- Enabling the students to develop critical thinking for innovative learning and research works in trade and commerce.

BBA Programme Outcome:

- To provide knowledge regarding the basic concepts, principles and functions of management.
- To use analytical and reflective thinking techniques to identify and analyse business problems, develop viable solutions and make effective decisions.
- To develop business and entrepreneurial aptitude among the students.
- To equip students with knowledge related quantitative and qualitative techniques in solving business problems.
- To inculcate skill and competencies in the field of international business and finance.
- To sensitize students with ethical and legal issues.
- To develop students effectively in acquiring interpersonal communicative techniques.
- To create environmental awareness among the students so that they can extend sustainable development in the society.

M.Com Programme Outcome:

- To impart quality education in order to meet the needs of academics and prepares students for research and teaching backed with critical thinking and problem solving capabilities.
- To acquaint with conventional and contemporary areas of commerce as well as to be well versed in national as well as international trends.
- To encourage sense of responsibility and accountability by promoting ethics, professional and moral values for conducting Business, Accounting and research practices.
- To understand role of regulatory bodies in corporate and financial sectors and to have focus on various aspects of national and global development on commerce and its relevant areas.



Principal

Nagaon GNDG Commerce College
Nagaon, Assam

COURSE OUTCOME

B.Com (CBCS)

Subject Code	Subject		Course Outcome
Semester I			
COM-HC-1026	Financial Accounting		<ul style="list-style-type: none">• To acquire the concept and knowledge of financial accounting.• To learn about accounting information, principles and the use of accounting standard.• Understanding the theory of measuring Business Income.• Learning about Computerized accounting system with practical application of Tally ERP 9.• To learn about the procedure of preparation of Final Accounts.• Learning the concept of Hire-Purchase, Instalment payment system and Branch Account.
Semester II			
COM-HC-2026	Corporate Accounting		<ul style="list-style-type: none">• To acquire the concept and knowledge of corporate accounting.• To learn about the process of preparation of Final Accounts of Joint Stock Company (as per Companies Act, 2013).• Learning about the concept and methods of valuation of Goodwill and Shares.• Learn about the concept of Holding Company as per Companies Act standards and preparation of Consolidated Balance Sheet.• Learn about Right shares, Bonus shares and Buy back of shares.
Semester III			

COM-HC-3026	Income-tax Law and Practice		<ul style="list-style-type: none"> • Gain basic knowledge about the application of the Principles of Income Tax Act 1961 and the relevant rules. • Learning to compute taxable income under different heads of income. • Learning about the computation of income tax liability and deduction available. • Learn to file Income Tax Return electronically.
Semester IV			
COM-HC-4016	Cost Accounting		<ul style="list-style-type: none"> • To learn the basic concept of Cost Accounting. • Learn about the various elements of cost. • Learn the concept and calculation of cost in special situations. • Acquire knowledge of Integral and Non-Integral system.
Semester V			
COM-DSE-HC-5036(A)	Management Accounting		<ul style="list-style-type: none"> • To acquire the knowledge of various tools and techniques of management. • Development of Managerial decision making skills. • Learn the preparation of budgets required for business organization. • To acquire the knowledge of standard costing and variance analysis.
COM-DSE-HC-5036(B)	Advanced Financial Accounting		<ul style="list-style-type: none"> • Advanced knowledge on Financial Accounting applicable in Business of special nature and on Government Accounting. • Learn the preparation of Royalty Accounts. • Acquire the knowledge of Insurance claim and departmental accounts.

			<ul style="list-style-type: none"> • Learn the accounting treatment of amalgamation and dissolution of Partnership firm.
Semester VI			
COM-HC-6016	Auditing and Corporate Governance		<ul style="list-style-type: none"> • Acquire knowledge of auditing principles, procedure and techniques according to legal requirements and professional standards. • Acquire knowledge of conducting audit of Limited Company. • Learn about Cost audit, Tax audit and Management audit. Get an overview of the principles of Corporate Governance and Corporate Social Responsibility.
COM-HC-6026	Indirect Tax Laws		<ul style="list-style-type: none"> • Acquire the basic knowledge of Indirect Tax Laws. • Learn various provisions of Central Excise and Custom Laws. • Acquire knowledge about the structure of GST in India. • Learn the procedure of registration, levy and collection of Tax under GST.

Course Outcome of BBA (Under CBCS)

BBA- AE- 1014	BUSINESS COMMUNICATION (LANGUAGE : ENGLISH)	AECC- 1	To developing effective communication skills in speaking and writing in person and through effective media in English language; building connectivity through interaction, group discussion & PPT.
BBA- HC-1026	PRINCIPLES OF MANAGEMENT	CORE COURSE - 1	The course comprises of basic management concepts and theories which enable students to built the foundation for other papers like HRM, Strategic management in subsequent semesters.
BBA-HC - 1036	MANAGERIAL ECONOMICS	CORE COURSE - 2	Understanding the basic theories of economics and applying the same for basic business decisions.
BBA- HG- 1046	MATHEMATICAL TECHNIQUES IN BUSINESS	GE - 1	Developing quantitative skills of students for solving business problems with the help of reasoning and critical thinking power.

2nd Semester

BBA-AE-2014	ENVIRONMENTAL SCIENCE	AECC-2	Making aware our students about environment and its crisis and
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			sustainable development concept.
BBA- HC- 2026	FINANCIAL ACCOUNTING	CORE COURSE - 3	To help study the basic of F.A. and preparation of financial reports and accounts of different business & no business firms to provide various information relating to the performance and position of the business firms.
BBA- HC- 2036	STATISTICS FOR BUSINESS DECISIONS	CORE COURSE - 4	Acquire the skills of statistics and solve the statistical problems of business.
BBA- HC- 2046	INDIAN ECONOMIC SCENARIO	CORE COURSE- 5	Understanding the basic concepts of Indian and international economics and applying it to business.
BBA- HG- 2056	COMPUTER FUNDAMENTALS	GE-2	To develop skills of the students in IT applications.

3rd Semester

BBA-HC-3016	COST AND MANAGEMENT ACCOUNTING	CORE COURSE - 6	To understand various methods and procedures relating to calculating, managing, controlling, apportioning and eliminating cost expenses of a business organization with the motive to improve company's profitability margins and wealth maximization.
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BBA-HC-3026	HUMAN RESOURCE MANAGEMENT	CORE COURSE - 7	HRM mainly focuses on the principles, methods and technologies that are required for the improvement of the organization and help students the theoretical foundation of key areas of HR in an organization.
BBA-HC-3036	PERSONALITY AND PERSONAL SKIL DEVELOPMENT	CORE COURSE - 8	To help students in acquiring various personal skills for improving their interpersonal communication.
BBA- HG-3046	OPERATIONS MANAGEMENT AND CONTROL	GE – 3	To help students in knowing the basic concepts of operation management in a business organization for better productivity and production related functions.
BBA-SE-3054	COMPUTER APPLICATIONS	SEC – 1	Help students' modern skills of computer and apply it to organizational settings.

4th Semester

BBA- HC- 4016	ORGANIZATIONAL BEHAVIOUR AND INDUSTRIAL PSYCHOLOGY	CORE COURSE – 9	Helps in understanding various human behavior in various circumstances and learning various aspects for motivating employees in improving their performance
BBA – HC - 4026	FINANCIAL MANAGEMENT	CORE COURSE – 10	To understand the mechanism and management of the finances of a business firm; to provide the cash & credit mechanisms, expenses, profitability etc. in the financial structure of a business organization.
BBA – HC - 4036	PRINCIPLES OF MARKETING	CORE COURSE - 11	Helps understanding the various marketing concepts and their organizational

			implications.
BBA – HG - 4046	BUSINESS RESEARCH	GE – 4	Help students to understand the applicability of various research techniques in a study

5th Semester

BBA- HC- 5016	LEGAL ASPECTS OF BUSINESS	CORE COURSE – 12	Help students to know the various laws related to business and commerce.
BBA – SE- 5024	SUMMER PROJECT	SEC-2	Help students to apply the theoretical knowledge into practical field as a report.
BBA – HE – 5036	DSE I/DSE II/DSE III	DSE I	
BBA – HE - 5046	DSE I/DSE II/DSE III	DSE II	

6th Semester

BBA- HC- 6016	BUSINESS POLICY AND STRATEGY	CORE COURSE – 13	Develop the thinking skill of students which is required to perform external and internal analysis of organizations and their competitive advantage
BBA – HC - 6026	TAXATION LAWS	CORE COURSE -14	To familiarize students with various taxation concepts, rules and regulations; to understand the various needs of incomes and incomes from other sources.
BBA – HE-6036	DSE I/DSE II/DSE III	DSE III	
BBA – HE - 6046	DSE I/DSE II/DSE III	DSE IV	

International Finance	5 th Sem	To understand the international financial system, the fundamentals, rules & regulations, intermediaries, various financial markets & the monetary & investment systems.
Investment Banking and Financial Services	5 th Sem	To understand the Indian financial system and various theories and procedures related to the creation of capital for various entities and different fund and fee based services provided by the finance industry.
Investment Analysis and Portfolio Management	6 th Sem	To understand the various techniques of investment analysis & portfolio management for an efficient quantitative model of finance.
Business Analysis & Valuation	6 th Sem	To help understand the various tools & techniques of business valuation services through changes and to learn about various valuation models and approaches.

DSE II: Marketing

Consumer Behavior	5 th Sem	Apply relevant consumer behavioral theories in understanding the impact of marketing strategies in the buying behavior of a consumer
Marketing of Services	5 th Sem	To familiarize students with the difference in service-based and physical product based marketing activities and develop an understanding of marketing planning and appropriate control system to service based activities.
Advertising and Brand Management	6 th Sem	To familiarize students with various techniques , tools and strategies of advertising and brand management along with the effectiveness of advertising communication
Personal Selling and Sale Force Management	6 th Sem	Enable students to understand the concepts of personal selling and various techniques for managing the sales force with the help of various theories of selling

DSE III: Human Resource

Human Resource Development: Systems and Strategies	5 th Sem	To help student understand about the various theories of Organizational Development and HRD.
Management of Industrial Relations	5 th Sem	To help understand the importance of industrial relations for better management of people in an organization.
Performance and Compensation Management	6 th Sem	To understand the concept of performance management and describe the various purposes of the system.
Training and Management Development	6 th Sem	To help students in grasping knowledge about the various management development programs and its impacts on organization and people.

Department of M.com

COURSE OUTCOME

Course	Course Outcome
C01: Business Policy Analysis	<ol style="list-style-type: none">1. This course will bring clarity about the various role performed by the government and various structural initiative undertaken to boost economic development in the country.2. This course aim to make students understand about the government control over business environment.
C02: Financial Reporting Analysis	<ol style="list-style-type: none">1. The primary objective of the paper is to familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation.2. To strengthen the theoretical and applied knowledge base in understanding the role of IFRS/Ind-AS in accounting discipline and in interpreting the conceptual framework of accounting and the regulatory framework for the preparation of financial statements.
C03: Marketing policy Analysis	<ol style="list-style-type: none">1. To acknowledge the students with the basic concept and principles of Marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm2. Ability to implement the conceptual and analytical skills required to manage marketing operation of a business firm
C04: Business Statistics	<ol style="list-style-type: none">1. The objective of this paper is to acquaint the students with the knowledge of basic statistics required for business data analysis in quantitative terms.2. Ability to implement various statistical techniques and tools in research and business decision making process.

COs: Financial Markets and Institutions	<ol style="list-style-type: none"> 1. This paper provides knowledge regarding the role of a proper financial system in an economy. This paper helps the students to understand the role of each and every components of a financial system in the business environment. 2. The paper is designed to impart knowledge regarding financial markets and institutions and ability to apply various principles from finance and economics in real life situations.
Course(M.com 2nd semester)	
C06: Economic legislation	<ol style="list-style-type: none"> 1. This paper aims at the ability to identify various regulatory bodies working for financial growth and to recognize various unscrupulous forces working against it as well as the consequences of violations of the legal bindings. 2. This paper encourages students to learn professionalism and make students socially conscious and responsible citizen which contributes towards the development of the country.
C01: Organizational Behaviour	<ol style="list-style-type: none"> 1. This course aims to provide an overview of theories and practices in Organizational behavior in individual, group and organizational level. Students will have a better understanding of human behavior in organization. They will know the framework for managing individual and group performance. 2. Ability to identify the framework for managing individual and group performances in an organizational structure.
COs: Operation Research & Computer in Business	<ol style="list-style-type: none"> 1. The objective of the course is to equip students with the knowledge of higher statistics as applied in commerce as well as business study and with elementary ideas relating to computer in business. 2. Ability to enumerate complex business issues and research related activities with the aid of Statistical Models.

C09(A): Advanced Financial Management (Group A)	<ol style="list-style-type: none"> 1. To equip the students with the basics of finances and the advanced analytical tools and techniques that are used for making sound financial management decisions. 2. To enhance the ability to analyse and interpret financial theories and practices and to implement this knowledge in making informed financial decisions.
C09(B): Strategic Human resource Management (Group B)	<ol style="list-style-type: none"> 1. It aims to educate students about the key aspects of HRM. It also aims to make the students aware of correlation between Human Resource Strategies and corporate strategies. 2. It also gives overview of the role and impact of SHRM in the performance of an organization.
C01o(A): Security Analysis and Portfolio Management (Group A)	<ol style="list-style-type: none"> 1. This paper aims at providing knowledge of investment management and application of Finance theory to various matters related to portfolio management and security analysis. 2. This paper enhances the ability to examine investment related decisions as well as financial decisions in order to engage in security markets.
C01o(B): Marketing Research and consumer Behaviour (Group B)	<ol style="list-style-type: none"> 1. The objectives of this course is to make students aware with the concept, tools and techniques of marketing research and to provide an in-depth knowledge about the consumer buying behaviour and their determinants as relevant for marketing decision making.
Course(M.com 3rd semester)	
C011: Research Methodology	<ol style="list-style-type: none"> 1. The objective of the course is to enlighten the students in respect of the methodology to be pursued in any research topic relating to commerce and business study. 2. Ability to carry out a research work with an understanding of the procedures, techniques as well as challenges involved in research activities.

C012:Project Management	<ol style="list-style-type: none"> 1. This paper focuses on imparting basic idea of planning, organizing, controlling and monitoring industrial project and various issues involved in project implementation. 2. Ability to plan time scales, Budget, controlling cost as well as monitoring and taking corrective actions in case of deficiencies.
C013(A) : International Financial Management (Group A)	<ol style="list-style-type: none"> 1. The objective of this paper is to provide a proper conceptual framework for engaging in international financial activities through MNCs. This framework includes principles regarding international financial issues and information. 2. Ability to apply Critical thinking skills in identifying international financial issues as well as the ability to adapt new trends relating to international financial management.
C013(B) : Industrial Relation And Labour Laws (Group B)	<ol style="list-style-type: none"> 1. Ability to comprehend the need for maintaining peace and harmony in the industrial work life. 2. The objective of the course is to make student appraised of various issues of labour in India and to ameliorate the conditions of labour in India.
C014(A) : Advanced cost And management Accounting (Group A)	<ol style="list-style-type: none"> 1. The objective of the course is to introduce the students with the application of management accounting tools for pricing, budgetary control, cost allocation and performance evaluation as well as new developments in management accounting knowledge and techniques and how to assess these through cost-benefit analysis. 2. To provide students with an understanding of management and cost accounting concepts related to the management functions of planning, control and decision making.

C014(B): International Marketing (Group B)	<ol style="list-style-type: none"> 1. The objective of the course is to introduce the students with the concept and various matters of concern associated with the IM and empower them to be able to look over the foreign market environment. 2. Ability to depict and evaluate the various challenges involved in IM.
C01s: Dissertation	<ol style="list-style-type: none"> 1. To make aware student with field exposure and how to prepare a project report Report Writing=75 marks Viva-voce= 25 marks 2. Ability to collect, evaluate and interpret ideas and information so as to apply these skills in their research enquiry.
Course (M.com 4th Semester)	
C016: Strategic management	<ol style="list-style-type: none"> 1. To introduce the subject of strategic management to the students and make them understand its process, and levels. To help students identify and link strategy formulation and implementation with environmental analysis. 2. To familiarize with the concepts of organisation's mission, vision, and objectives and to interpret and analyse the implementation of strategic decisions in organizational units.
C011: Entrepreneurship Management	<ol style="list-style-type: none"> 1. The objective of this course is to make the students understand about the concept of entrepreneurship and transmitting entrepreneurial education by giving outline of who the entrepreneurs are and what skills are needed to become an entrepreneur.

C01s(A): Tax Planning (EL)	<ol style="list-style-type: none"> 1. To familiarize the students with the basic structure of Income Tax Act and related legislations and the various tools for interpreting and applying the legislation having implications for tax planning. 2. To introduce to the accounting for income taxes with a particular focus on analysing difference between accounting and tax treatments, computing tax provisions, and disclosing tax information in corporate financial statements.
C01s(B): Strategic Service Marketing (EL)	<ol style="list-style-type: none"> 1. To develop students understanding of marketing strategies that meets the unique challenges and opportunities of the service sector. 2. Ability to interpret the variation in the strategies applied in products and services marketing.
C019: Management of financial services	<ol style="list-style-type: none"> 1. This paper is an extension of the graduate level financial services paper and designed to enable students to acquire theoretical as well as practical knowledge in broad spectrum so that they can apply those in the work place in the financial services industry. 2. This paper aims at enhancing the ability to understand various dimensions of financial services industry and how one can engage in financial services industry.
C020: International Business	<ol style="list-style-type: none"> 1. The objective of this paper is to acquaint the students with nature, scope, structure and operations of international business and familiarize them with recent trends and developments in international business. 2. Ability to understand various agreements, terms and conditions and principles related to cross border trade and businesses.



Principal
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Nagaon, Assam