



Rishi Bankim Chandra Evening College
(Founded: 1947 • University Affiliation after Trifurcation: 1984)
GOVT. SPONSORED NAAC ACCREDITED – GRADE B
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DEPARTMENT OF COMMERCE(UG&PG)

B. Com 3-Years' Undergraduate Programme with Multi-disciplinary Courses

Course Outcome

Semester	Course Name	Course Code	Outcome
I	Financial Accounting-I (BCMCOR101T)	CO1	This course provides a thorough knowledge and understanding of fundamental accounting principles, accounting cycle, GAAP and IFRS. Basic skills in the preparation of final accounts, consignment transactions, inventory valuation, depreciation, and insurance claims are developed. Practically-oriented skills will be developed concerning ledger balancing and preparation of accounting adjustments that would allow the accountant to contribute to financial reporting and decision-making in real situations.
	Principles and Practice of Management (BCMCOR102T)	CO2	Learners will come to realize the conceptual clarity on principles of management, classical and modern theories, and functions like planning, organizing, directing, and controlling. It develops analytical and leadership abilities through insight into motivation theories, coordination, and organizational structure. This course, thus, prepares learners to apply managerial methods effectively and ethically in different business situations.
	Cost Accounting (BCMCOR103T)	CO3	This course gives students an understanding of cost accounting principles, classifications, preparation of cost sheets, and materials, labour, and overhead costing. Cost accounting methods discussed include job costing, batch costing, contract costing, and process costing. It enhances analytical ability for cost control and decision-making capacities and develops skills in the preparation of cost statements and in evaluating cost efficiencies
	Bengali/English/Hindi (AEC)	CO4	This course will develop the learner's language abilities to communicate, comprehend, and professionally articulate in regional and official languages. It builds a foundation for interaction

II			effectiveness and for the technical reading and writing skills applied in academic and professional contexts.
	Environmental Studies (VAC)	CO5	The students develop an awareness of environmental issues, sustainability, and ecological balance. It focuses on climate change, conservation of biodiversity, and eco-friendly methods that encourage people to make socially responsible and sustainable decisions
	Marketing Management & Human Resource Management (BCMCOR204T)	CO6	This course offers the dual foundation of marketing and HRM. Thus, the students focus their studies in areas such as marketing mix strategies, consumer behaviours, product life cycle, and promotional techniques, as far as marketing is concerned. Under HRM, they will gain technical knowledge in recruitment, selection, training, performance appraisal, and industrial relations. This course nurtures the skills of communication, decision-making, and people management needed for strategic business operation.
	Financial Accounting-II (BCMCOR205T)	CO7	This course provides a development of concepts and principles of accounting with an emphasis towards branch, departmental, hire purchase, investment, and insurance claims accounting. The course ameliorates accounting technical skills and ethical standards to maintain and interpret financial records.
	Management Accounting (BCMCOR206T)	CO8	This course familiarises the students with various techniques of managerial accounting such as budgeting, standard costing, cost-volume-profit analysis, marginal costing, and decision-making. It develops their capacity to perform cost analysis, budgeting, and financial data analysis for short-term decision-making, and thus promote their critical thinking and managerial efficiency.
	Bengali/English/Hindi (AEC)	CO9	This course will develop the learner's language abilities to communicate, comprehend, and professionally articulate in regional and official languages. It builds a foundation for interaction effectiveness and for the technical reading and writing skills applied in academic and professional contexts.
	Introduction to Cyber Security (VAC)	CO10	This course provides an introduction to cyber threats, methods for protecting data against such threats, and digital rights. It cultivates cyber-awareness and ethical online behaviour and also imparts a basic knowledge of

III			protecting one's own as well as an organization's digital assets.
	NCC/NSS/Any other Internship (INTERN201M)	CO11	Community work or internship activities promote social responsibility, discipline, and teamwork, in addition to providing practical exposure to the realities of the field and resulting in the all-round development of the personality in accordance with civic and national values.
	Taxation-I (3 BCMCOR307T)	CO12	The students deeply study Indian direct tax laws, including their assessment, computation under various income heads, and residential status. This course also further develops their capacity to work out taxable income, apply exemptions, and ethically and accurately prepare tax returns, so that these students may become proficient taxpayers with systems and tax planning skills.
	Business Regulatory Framework (BCMCOR308T)	CO13	This course helps the students to acquire the knowledge of the legal framework concerning contracts, sales, partnerships, negotiable instruments, consumer protection, and e-commerce. From this, they acquire the skills to give interpretations regarding business laws to cases and enforce such laws in real-life situations.
	Indian Financial System (BCMCOR309T)	CO14	Students learn about the structure, functions, and instruments of financial markets and institutions in India, i.e., the banking system, capital markets, NBFCs, regulatory bodies, and reforms, so as to see the intermediation of finance.
	Bengali/English/Hindi (AEC)	CO15	This course will develop the learner's language abilities to communicate, comprehend, and professionally articulate in regional and official languages. It builds a foundation for interaction effectiveness and for the technical reading and writing skills applied in academic and professional contexts.
	Computerised Accounting & E-Business Applications (BCMGSE301T)	CO16	This course covers all important E-Business concepts like E-CRM, E-SCM, ERP, E-Procurement, and E-Payment systems. It works toward the implementation side of computerized accounting, where students use accounting software to create vouchers, ledgers, financial statements, and data analysis,

			including ratio analysis and cash flow. Students learn to use spreadsheet-based solutions for payroll, inventory, and financial reporting through advanced Excel features. This curriculum thus develops digital skills by blending theory with adequate lab/project activities to prepare students for contemporary business environments driven by internet technologies and operational E-Business models.
IV	Taxation-II (BCMCOR410T)	CO17	This course pertains to Goods and Services Tax (GST) and Customs. The students learn to calculate tax liabilities, file returns, handle input tax credits, and proceed with customs clearing proceedings. Students gain practical knowledge in tax handling while becoming conversant with the regulations.
	Accounting Theory & Regulations (BCMCOR411T)	CO18	In this course, students study the conceptual framework underlying accounting, accounting standards, and regulatory institutions such as ICAI and SEBI. Students critically analyse policy formulation, disclosures, and harmonization in financial reporting
	Business Economics & Business Environment (BCMCOR412T)	CO19	Students will learn microeconomic and macroeconomic concepts and how to apply them to business decisions. It involves the study of economic policies, market structure, inflation, and fiscal setup, all of which influence the business environment.
	History (MDC)	CO20	Through a multidisciplinary approach, students develop a historical perspective on commerce, trade, and socio-economic evolution. Students will analyse the socio-political and economic impact of colonialism, the evolution of resistance movements—from moderate petitions to mass civil disobedience—and the contributions of Mahatma Gandhi, Subhas Chandra Bose, and others.
	Entrepreneurship Development (BCMGSE402T)	CO21	The course serves as a catalyst for the development of an entrepreneurial spirit and extends the budding entrepreneur through opportunity recognition, innovation, business planning, and resource mobilization. It equally covers government support schemes, startup ecosystems, and sustainability of entrepreneurship.
	NCC/NSS/Any other Internship (INTERN401M)	CO22	Community work or internship activities promote social responsibility, discipline, and teamwork, in addition to providing practical

			exposure to the realities of the field and resulting in the all-round development of the personality in accordance with civic and national values.
V	Corporate Accounting (BCMCOR513T)	CO23	The purpose of the course is to prepare and analyse corporate financial statements in terms of the student's ability to understand the respective areas of accounting for shares, debentures, redemption, mergers, and valuation of goodwill. That means building a technical and practical competence that will help him in dealing with corporate financial data and complying with the Companies Act, 2013
	Financial Statement Analysis (BCMCOR514T)	CO24	With a set of tools like ratio analysis, trend analysis, funds flow and cash flow statements, and valuation models, this course enables a thorough study of financial statements. The knowledge gained in this course enables one to evaluate liquidity, profitability, and solvency and, more importantly, apply these in making decisions for investment and business.
	Financial Management (BCMCOR515T)	CO25	The course provides students with financial decision-making tools for use in capital budgeting, cost of capital, working capital management, and dividend policy. The course develops the ability to analyse finance in an effort to maximize business performance and value.
	Journalism & Mass Communication (MDC)	CO26	This course develops communication ability and media literacy. Students are initiated into reporting, editorial ethics, and social aspects of mass media, encouraging analytical and responsible interaction with media.
	E-filing of Tax Returns (BCMGSE503T)	CO27	This course provides students with the practical knowledge of digital techniques in tax compliance. Learners develop skills in preparing and electronically filing various tax returns such as Income Tax and GST through government portals using utility software. Emphasis is placed on digital literacy; hence, being well versed in existing tax laws prepares students for professional roles in taxation and accounting services.
VI	Auditing & Assurance (BCMCOR616T)	CO28	Learners will be taught about the principles and practices of auditing, and its standards. The topics include internal control, audit planning, vouching, verification, and audit reporting. The course develops a capacity for ethical judgment and instills trustworthiness in the conduct of attestation services.

	Business Mathematics & Statistics (BCMCOR617T)	CO29	Students receive basic and applied learning in functions, matrices, differentiation, correlation, regression, and time-series analysis in mathematical considerations involving the practical use of mathematics and statistics. The course aims to develop skills in applying mathematical reasoning and statistical tools for business problem analysis and decision-making based on data.
	Entrepreneurship Development (BCMCOR618T)	CO30	The course serves as a catalyst for the development of an entrepreneurial spirit and extends the budding entrepreneur through opportunity recognition, innovation, business planning, and resource mobilization. It equally covers government support schemes, startup ecosystems, and sustainability of entrepreneurship.
	Physics/Geography (MDC)	CO31 CO32	For Physics: Students learn the fundamental physical concepts related to business and industry systems such as motion, energy, waves, electricity, and application of modern technology. This course provides the students with analytical thinking and problem-solving skills as well as the scientific temper to appreciate the technology basis of commercial innovation and industrial processing. For Geography: This course familiarizes the learners with the physical and human aspects of geography emphasizing resource distribution, population patterns, and economic activities. Students develop spatial awareness, mapping skills, and appreciation for environmental and development issues—all crucial for sustainable enterprise planning and regional development analysis.
	E-Commerce & Business Communication (BCMGSE603T)		In this course, students get introduced to digital business models, payment systems, and evolving trends in e-commerce. It also consists of improving the facets of business communication such as report writing, correspondence, and presentation. This course helps students gain good digital fluency and develop communication skills suitable for modern business scenarios.