



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.(4 Years' Honours With Research)

Course Outcome (Under NEP)

Semester	Course Name	Course Code	Outcome
I	Financial Accounting-I (BCMDSC101T)	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 (BCMMIN101T)	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.
	Marketing Management and Human Resource Management (BCMMIN102T)	CO3	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.
	History (MDC)	CO4	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
	Bengali/English/Hindi (AEC)	CO5	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.
	ENVIROMENTAL STUDIES (VAC)	CO6	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.
	Information Technology in Business (BCMHSCE01T)	CO7	The course prepares the students to learn about business information systems and practical applications with advanced Excel and Tally ERP. Hence, it sharpens their digital literacy skills and fosters the technical capabilities associated with data handling, business presentations, and computerized accounting.
II	Taxation-I (BCMDSC202T)	CO8	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.
	Consumer Behaviour (BCMMIN203T)	CO9	This course gives insight into consumer psychology, decision-making processes, and behaviour trends. It prepares students to analyse market segmentation and buyer behaviour essential for strategic marketing and customer relationship management.
	Sales Management (BCMMIN204T)	CO10	The students develop sales planning, organizing, and controlling skills. They are trained in sales forecast, recruiting the sales personnel, and developing incentive schemes. They must also develop negotiation and

			persuasion skills essential for a successful career in sales.
	Journalism & Mass Communication (MDC)	CO11	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.
	Bengali/English/Hindi (AEC)	CO12	This course enhances the language proficiency required for business correspondence, report writing, and oral communication, thereby preparing the student for a professional setting in a multilingual context.
	Business Ethics and Corporate Governance (BCMHEC02T)	CO13	The course is aimed at developing ethical thinking and understanding of corporate governance principles including corporate governance related to stakeholders' responsibility and transparency. They learn to deal with ethical issues of the business scenario framework that is essential for management on a sustainable basis.
	Introduction to Cyber Security (VAC)	CO14	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 protecting one's own as well as an organization's digital assets.
	NCC/NSS/Any other Internship (BCMINT02PR)	CO15	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.
III	Cost Accounting (BCMDSC303T)	CO16	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.
	Product & Pricing Management (BCMMIN305T)	CO17	This course will assist students to understand product fully and its life in a market and strategies for pricing in a dynamical market. The course hones their skills in analysing product differentiation, segmentation, and

			value-based pricing, ultimately enabling them to build strategies that enhance competitiveness and profitability for the marketplace
	Marketing Communications (BCMMIN306T)	CO18	The course is developed to create an understanding of communication tools in marketing, like advertising, public relations, and online promotion. Students create competency in designing campaigns, branding, and messages to communicate with diverse customer bases.
	Physics/Geography (MDC)	CO19	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.
	Bengali/English/Hindi (AEC)	CO20	This course enhances the language proficiency required for business correspondence, report writing, and oral communication, thereby preparing the student for a professional setting in a multilingual context.
	E-filing of Tax Returns (BCMSEC303T)	CO21	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.
IV	Business Mathematics & Statistics (BCMDSE404T)	CO22	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.
	E-Commerce & Business Communication (BCMDSE405T)	CO23	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.
	Financial Accounting-II (BCMDSE406T)	CO24	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.
	Business Regulatory Framework (BCMDSC407T)	CO25	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.
	NCC/NSS/Any other Internship (BCMINT06PR)	CO26	The activities undertaken in NCC, NSS, or institutional internships should cultivate in the students a feeling of social responsibility, teamwork, leadership, and discipline. It gives the grounds for community service, disaster management, environmental awareness, or administrative functioning from the practical angle, thereby promoting the all-round personality development of a student with a civic attitude in line with national goals.
V	Taxation-II (BCMDSC508T)	CO27	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 and Regulations	CO28	In this course, students study the conceptual framework underlying accounting, accounting

	(BCMDSC509T)		standards, and regulatory institutions such as ICAI and SEBI. Students critically analyse policy formulation, disclosures, and harmonization in financial reporting
	Corporate Accounting (BCMDSC510)	CO29	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
	Auditing & Assurance (BCMDSC511T)	CO30	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.
VI	Business Economics & Business Environment (BCMDSC612T)	CO31	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.
	Financial Management (BCMDSC613T)	CO32	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.
	Indian Financial System (BCMDSC714T)	CO33	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.
	Entrepreneurship Development (BCMDSC815T)	CO34	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	CO35	The activities undertaken in NCC, NSS, or institutional internships should cultivate in the

	(BCMINT06PR)		students a feeling of social responsibility, teamwork, leadership, and discipline. It gives the grounds for community service, disaster management, environmental awareness, or administrative functioning from the practical angle, thereby promoting the all-round personality development of a student with a civic attitude in line with national goals.
VII	Management Accounting (BCMDSC716T)	CO36	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.
	Introduction to Business Research (BCMDSC717T)	CO37	Students are introduced to key elements of research methodology, research design, hypothesis formulation, sampling, data collection, and statistical techniques in the course. It aims to develop the ability of writing research reports and undertaking academic inquiry with ethics, thereby enabling the learner to conduct small scaled business research.
	Retail Management and Marketing of Service (BCMHSM707T)	CO38	Learners explore the functioning of the retail sector and service marketing. Topics include retail strategies, store layout, pricing, brand management, and service quality. The course develops strategic planning, consumer behaviour analysis, and service delivery skills relevant to the dynamic retail industry.
	Retail Marketing and International Marketing (BCMHSM708P)	CO39	This course familiarizes the students with both the rural and international marketing environment. It builds the concept of rural consumers and marketing of agricultural products and the wider global scene in business. They gain-principle-price-promotion and distribution strategies in cross-cultural and retail industry.
VIII	Financial Statement Analysis (BCMDSC818T)	CO40	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.

	Corporate Financial Accounting & Reporting (BCMDSC819T)	CO41	Students learn about corporate financial reporting requirements, accounting standards, and disclosure practices. Topics include accounting for assets, liabilities, and equity, along with IFRS and Indian AS applications. The course fosters skills in ethical and transparent financial reporting compliant with regulatory frameworks.
	Dissertation (BCMDSC820D)	CO42	This course acts as a capstone enabling the students to undertake an independent research project on a modern business issue. They apply research methods, collect and analyse data, and present their findings through a formally structured dissertation and viva voce. It further develops analytical thinking, academic writing, and presentation skills.