

DON BOSCO COLLEGE KOHIMA  
LIST OF DESCRIPTION OF COURSES

Department: COMMERCE

Program Outcomes :-

The undergraduate students passing out from Don Bosco College , Kohima will be able to gain :-

- 1) Research skills :- Through internship, and field studies, students learn research methodologies, experimental design, data analysis and interpretation.
- 2) Critical thinking :- Commerce encourages students to break down complex problems into smaller, manageable components by identifying patterns, trends and relationships within financial data, market research, accounting problem solving ability and business models.
- 3) Problem – solving :- Commerce students learn to address the challenges faced by businesses through developing effective problem –solving skills of evaluating alternative solutions, weighing the pros and cons, and selecting the most viable option.
- 4) Communication :- Effective communication is vital for commerce students to convey their ideas, findings and recommendations clearly and persuasively which includes written communication for reports and presentations, as well as verbal communication for discussions and negotiations.
- 5) Decision – Making :- Students learn to assess risks, consider various perspectives, and anticipate potential outcomes before making decisions that impact performance, strategy or operations.
- 6) Adaptability :- Students learn to adapt with the changes in technology, regulations and market dynamics by applying new concepts and skills such as Tally Prime and Computerised Accounting System.
- 7) Career opportunities :- Graduates can pursue diverse career paths such as Financial analyst, investment banker, portfolio manager, or risk analyst , Certified Management Accountant, Certified Public Accountant , Forensic Accountant, Tax Accountant , Entrepreneurs, Financial Consultant, Management Consultant, Supply Chain Consultant, etc.
- 8) Further studies :- Interested students can pursued advanced degrees or courses such as MBA, M.COM, Master of International Business, Master of Marketing , Master of

Accounting, PH.D , Specialized Research or Teaching Positions , Certified Public Accountant or Chartered Accountant .

**Subject Objectives :-**

BC – C1 :- To help the students to acquire conceptual knowledge of financial accounting and to impart skills for recording business transactions.

BC – C2 :- The objective of this paper is to impart basic knowledge of the important business legislation along with relevant case laws.

SEC -1 :- To develop effective business communication skills among the students

BC- C3 :- To help the students to acquire the conceptual knowledge of the Corporate Accounting and to learn the techniques of preparing the financial statements.

BC- C4 :- To impart basic knowledge of the provisions Corporate Laws

BC- C5 :- To familiarize the students with the basic Statistical tool used for analyzing and interpreting statistical Data.

BC - C6 :- To provide basic knowledge and equip students with principles and practice of the Provisions of Income – Tax Laws.

SEC2 :- The objective of this paper is to enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

BC- C7 :- To acquaint the students with basic concepts used in Cost Accounting , various methods involved in cost ascertainment and Cost Accounting Systems.

BC- C8 :- The objective of this paper is to enable the students understand the workings of Indian Financial System.

BC – C9 :- To impart the students with knowledge about the use of the different tools and techniques of accounting for managerial decisions.

BC- C10 :- This paper acquaints the students with the knowledge of theories and practice of banking business.

BC- C11 :- This paper aims to provide the students with basic knowledge of business organization for managing business enterprises.

BC- C12 :- To provide understanding about salient features of GST and customs laws and their implications.

BC- C13 :- This paper enables the students to know the fundamentals of Insurance.

BC- C14 :- To provide knowledge of auditing principles, procedure and techniques in accordance with current legal requirements and professional standards.

BC- C15 :- To acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

BC – C16 :- The objective of this paper is to train the students about the group dynamics and interpersonal relationship for better management of manpower in an organization.

BC – C17 :- To familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions.

BC- C18 :- To familiarize the students with the principles and practices of financial management.

BC – C19 :- This paper aims of providing the general understanding of business research and the methods of business research.

BC – C20 :- To familiarize students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

BC – C21\* :- The objective of this paper is to enable the students learn the process and issues relating to preparation , appraisal, review and monitoring of projects.

BC- C23\* :- This paper seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

Course Outcome :-

Paper Code	Paper Name	Course Outcome
1st Semester	FINANCIAL ACCOUNTING	<ul style="list-style-type: none"> <li>➤ Students will be able to acquire knowledge of basic concepts and conventions of accounting.</li> <li>➤ Gain insights into the Indian and International Accounting Standards as well as IFRS</li> </ul>
BC – C1		
BC - C2	BUSINESS LAWS	<ul style="list-style-type: none"> <li>➤ Students would learn the basics of laws governing a company , roles, duties and liabilities of promoters and common procedure for incorporation of company.</li> </ul>
SEC 1	BUSINESS COMMUNICATION	Students will learn and develop interpersonal communication skills such as proficiency in written communication skills, concise and professional e-mails, reports and other business documents.
2 <sup>nd</sup> Semester	CORPORATE ACCOUNTING	<ul style="list-style-type: none"> <li>➤ Students would develop skills in the preparation of accounts of companies.</li> <li>➤ Understanding the accounting treatment in issue of shares, valuation of goodwill and shares, accounting treatment in amalgamation.</li> <li>➤ Preparation of liquidator’s final statement of accounts and calculation of purchase consideration</li> </ul>
BC- C3		
BC – C4	CORPORATE LAWS	<ul style="list-style-type: none"> <li>➤ Understanding of the legal framework</li> </ul>

		<p>governing corporations such as rights and responsibilities of shareholders, directors and officers</p> <ul style="list-style-type: none"> <li>➤ Awareness of ethical considerations and professional responsibilities in corporate legal practice.</li> </ul>
3 <sup>rd</sup> Semester	BUSINESS STATISTICS	Students will be well acquainted with the fundamentals of Statistics and its role in various commercial decisions taking at strategic and tactical levels.
BC- C5		
BC – C6	INCOME TAX LAW AND PRACTICE	<ul style="list-style-type: none"> <li>➤ The students will be acquainted with the knowledge of tax planning strategies to minimize tax liabilities.</li> <li>➤ Familiarity with tax software and tools used in tax preparation</li> <li>➤ Awareness of ethical considerations and professional standards in tax practice.</li> <li>➤ Providing the students with a comprehensive understanding of the legal principles and regulatory requirements governing corporate entities.</li> </ul>
SEC 2	E- COMMERCE	<ul style="list-style-type: none"> <li>➤ Ability to identify opportunities and challenges in the e-commerce landscape.</li> <li>➤ Understanding of the fundamentals of e-commerce, including business models, markets dynamics, e-payment and security protocols .</li> </ul>
4 <sup>th</sup> Semester	COST ACCOUNTING	Students will learn the basic concepts , principles of cost accounting and will be
BC- C7		

		acquainted with the knowledge of cost allocation methods such as job costing, process costing, batch costing and contract accounts, enabling them to effectively analyze and manage costs within businesses decision making.
BC – C8	INDIAN FINANCIAL SYSTEM	Students learnt the Indian financial System such as non-banking financial Institutions, their role in financial system , sources of finance and RBI guidelines.
5 <sup>th</sup> Semester		
BC – C9	MANAGEMENT ACCOUNTING	<ul style="list-style-type: none"> <li>➤ Students will learnt the financial concepts and theories, including time value of money, risk and return and capital budgeting.</li> <li>➤ Ability to evaluate investment opportunities and make informed capital budgeting decisions using techniques such as Net Present Value, Internal Rate of Return and payback period.</li> </ul>
BC – C10	BANKING THEORY AND PRACTICE	<ul style="list-style-type: none"> <li>➤ Students will learnt and understand the functions and roles of banks in the financial system such as deposit-taking, lending and financial intermediation.</li> <li>➤ Acquiring the knowledge of banking products and services such as retail banking, corporate banking and investment banking.</li> </ul>
BC – C11	BUSINESS ORGANISATION AND MANAGEMENT	<ul style="list-style-type: none"> <li>➤ Students will be able to examine the dynamics of the most suitable form of business organization in different situations.</li> <li>➤ Acquainted with various dimensions of</li> </ul>

		<p>management, organization, control, communication, motivation and leadership.</p> <ul style="list-style-type: none"> <li>➤ Familiarized with the introductory aspects of marketing management , financial management and human resource management.</li> </ul>
6 <sup>th</sup> Semester		
BC – 12	GOODS & SERVICES TAX AND CUSTOM LAW	<ul style="list-style-type: none"> <li>➤ Students will be acquainted with the knowledge of GST and customs audit procedures, including documentation requirements, record keeping and co-operation with regulatory authorities.</li> <li>➤ Capability to provide advice and guidance on GST and Custom matters to businesses, clients or stakeholders and contribute to effective tax planning and risk management strategies</li> </ul>
BC - 13	FUNDAMENTALS OF INSURANCE	<ul style="list-style-type: none"> <li>➤ Proficiency in analyzing different types of insurance products and policies, including life insurance, property insurance, health insurance and liability insurance.</li> <li>➤ Students will gain the knowledge of insurance regulations and legal requirements governing the insurance industry.</li> <li>➤ Familiarity with insurance claims handling procedures, including claims investigation , settlement negotiation and claims resolution.</li> </ul>

BC – 14	AUDITING	<ul style="list-style-type: none"> <li>➤ Students will learn the principles, concepts and objectives of auditing, including the importance of independence, integrity and professional skepticism.</li> <li>➤ Acquiring the knowledge of internal control systems and their significance in the audit process, including evaluating control effectiveness and identifying control weaknesses.</li> </ul>
BC – 15	BUSINESS ECONOMICS	Students will gain the basic concepts and theories of economics and understand the behavior of consumers and producers in economics decision-making and how they utilize the available resources to maximize their utility and profit.
7 <sup>th</sup> Semester	ORGANISATIONAL BEHAVIOUR	<ul style="list-style-type: none"> <li>➤ The students will be able to explain and discuss key concepts from the field of organization behavior.</li> <li>➤ Understand , discuss the importance of underlying assumptions to problem –solving and evaluate models and major theories of phenomena such as individual behavior, group dynamics, occupational stress, leadership culture and conflict and how these are put into practice by organization.</li> </ul>
BC – 16		
BC – 17	BUSINESS ENVIRONMENT	<ul style="list-style-type: none"> <li>➤ Students will be exposed to the concepts with business objectives, dynamics of business and</li> </ul>



		<p>environment, various types of business environment and its analysis.</p> <ul style="list-style-type: none"> <li>➤ Interpret the best possible method to overcome the challenges arising from changes taking place in the business environment and design a technique which would help a business unit to get the first mover advantage.</li> </ul>
BC – 18	FINANCIAL MANAGEMENT	<p>Students will be provided with the knowledge and skills necessary to effectively manage financial resources and make informed financial decisions within an organizational context.</p>
BC - 19	BUSINESS RESEARCH METHODS	<ul style="list-style-type: none"> <li>➤ Students will gain an understanding of relevant approaches and elements of undertaking a research enquiry specifically to provide insights to solving a relevant problem.</li> <li>➤ Enhancing skills to define research questionnaires, setting proper research objectives, collection of primary and secondary data</li> </ul>
8 <sup>th</sup> Semester		
BC - 20	FUNDAMENTALS OF INVESTMENT	<ul style="list-style-type: none"> <li>➤ Students will learn to evaluate investment opportunities based on financial metrics and criteria , such as earnings per share, price to earnings ratio, and yield to maturity.</li> <li>➤ Capability to assess economic indicators, market trends and geopolitical factors influencing investment</li> </ul>

		decisions and portfolio performance.
BC – 21 *	PROJECT PLANNING AND MANAGEMENT	The students will be able to understand the demand forecasting, collection of secondary information ,selection of projects and its feasibility analysis and better understanding of manufacturing project's charts and layouts.
BC- 23 *	COMPUTERISED ACCOUNTING SYSTEM	Students will gain the knowledge, skills and practical experience on computerized accounting software such as Tally Erp 9 or Tally Prime, mastering tasks of data entry, journal entries, payroll, inventory management and identifying the trends and make informed business decisions based on financial insights.

## ECONOMICS

### Subject Specifics

**ECO-101:** To understand the fundamentals of microeconomics necessary for advanced microeconomic analysis.

**ECO-201:** To understand different forms of market imperfections and market failures observed in real life situations.

**ECO-301:** To understand the basic macroeconomic issues, such as determination of national income, output, employment, inflation, interest rate and more.

**ECO-401:** To understand the classical and neoclassical theories of macroeconomics which study the causes of short run fluctuation (business cycle) in national income, inflation analysis, and open economy macroeconomics.

**ECO-501:** Understand the key issues related to the Indian economy.

**ECO-601:** Understand major trends in economic indicators and policy debates in India.

## Course Outcomes

### 1<sup>st</sup> semester

**ECO-101 MICRO ECONOMICS-I** :- The course introduces the students to the first course in economics from the perspective of individual decision making as consumers and producers. Understand the supply and demand mechanism that determine equilibrium in a market economy. Get introduced to the framework for learning about consumer behaviour and analyzing consumer decisions. Learn about production, cost theory and firm's equilibrium.

### 2<sup>nd</sup> Semester

**ECO-201: MICRO ECONOMICS-II** :- Understand the functioning of different forms of markets. Understand imperfect competition including monopoly and monopolistic competition. Exposes the students to different theories of wage, rent, interest and profit.

### 3<sup>rd</sup> Semester

**ECO-301: MACRO ECONOMICS- I** :- The course exposes students to the basic concepts of macroeconomic theory. Understand the meaning of GDP and its measurement. Understand the basics of national income accounting. Understand money, functions, demand and theories of money. Understand and evaluate fiscal and monetary policy outcomes.

### 4<sup>th</sup> Semester

**ECO-401: MACRO ECONOMICS- II** :- This course enables the students to evaluate important macroeconomic policies and their implications. It will also enable students to understand business cycles and the concomitant role of policies. Helps the students analyze the macroeconomic performance of various countries using formal analytical tools.

### 5<sup>th</sup> Semester

**ECO-501: INDIAN ECONOMY-I** :- This course will help students understand the development paradigm adopted in India since independence and evaluate its impact on economic as well as social indicators of progress and wellbeing while also highlighting the evolution of banking system in India.

## 6<sup>th</sup> Semester

**ECO-601: INDIAN ECONOMY II** :- At the end of the course, a student should be able to understand the role of economic policies in shaping and improving economic performance in agriculture, manufacturing and services. Understand economic issues in international context. This course will also help the students in understanding the important economic indicators of Nagaland.