



## **THE BHAWANIPUR EDUCATION SOCIETY COLLEGE**

A MINORITY RUN COLLEGE. AFFILIATED TO UNIVERSITY OF CALCUTTA

RECOGNISED UNDER SECTION 2(F) & 12 (B) OF THE UGC ACT, 1956

### **TWO YEAR M. COM. SEMESTER 4**

<b>Paper at Semester IV</b>	<b>Course Outcome</b>
Paper I CC.401 Module 1&2 Strategic Management	CO4.1.1 Aims to provide students with an understanding of the approaches and tools for planning and controlling strategy at the organisation and sub-unit levels CO 4.1.2 Enables them with practical application of planning and control skills through case studies CC4.1.3 Helps in developing skills of formulation of long term strategies, the planning of objectives and supporting strategies, and the control of strategic implementation
Paper 2 CC.402 Module 1&2 Strategic Cost and Management Accounting	CO4.2.1 Aims to examine both strategic cost management systems and strategic management accounting within the context of the strategic management of business CO 4.2.2 Considers how product costing and management control systems can be used to increase the competitive effectiveness and efficiency of business CO 4.2.3 Enables to learn how management accounting can aid the selection and implementation of



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	appropriate competitive strategies
Paper 3 CC.403Module 1 &2 Auditing and Assurance Service	CO 4.3.1 Aims to introduce students to the principles of auditing and assurance services CO 4.3.2 Helps to develop idea on both theoretical and practical aspects of the audit process CO 4.3.3 Enables to learn recent developments in the organisation of



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	the profession, the regulatory framework governing practitioners and factors affecting the future evolution of the practice of auditing and assurance services
Paper 4 GE.404 Module 1 &2 Business Research Methods	CO4.4.1 To develop understanding of the basic research framework, research designs and techniques. CO4.4.2 To understand the process of literature review and data collection and basic concepts of research methodologies CO4.4.3 To understand the econometrics related to the research problem To write a research report and thesis
Paper 5 DSE 405A Module 1 &2 Financial Analysis	CO 4.5.1 Introduces students to the analysis and use of financial information for decision-making purposes CO 4.5.2 Helps to understand how the information disclosed can be best utilised by creditors and investors in making their lending and investing decisions CO4.5.3 Helps the students to understand and interpret financial statements to take appropriate decisions regarding the business



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Paper 6 DSE 406A Module 1 &2 International Finance	CO4.6.1 Helps to learn to take advantage of opportunities in the global financial markets while managing the associated risks is the aim of this subject CO4.6.2 Develops understanding of the nature of international financial markets, risk management
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	<p>and hedging by firms with international operations</p> <p>CO 4.6.3 Enables to learn the advantages and disadvantages of the diverse sources of funds available from international financial markets and issues related to cross-border and multi-currency valuation</p>
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