

Programme Specific Outcomes (PSO)

Bachelor of Commerce (Honours & General) (Under CBCS)

- 1. Practical Implementation and Testing Skills** as the students will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law.
- 2. Professional and Industry Skills Ability** to work in teams with enhanced communication and inter-personal skills, to impart knowledge through the contemporary knowledge in the field of accountancy and finance in dynamic and challenging global environment. The knowledge of soft skills and critical decision making will help them work as businessmen, entrepreneur, managers, consultant etc.
- 3. Successful Career in competitive market** Students will be able to demonstrate progressive learning in various disciplines of commerce, business, accounting, economics, finance, auditing and marketing etc. They will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

Programme Outcome (PO)

B.Com (Honours & General)

	Program Outcome
P01	Acquiring Extensive Domain Knowledge The students are provided with a holistic view of the subjects to be covered in the curriculum so that they may develop knowledge about the domain of their studies
P02	Inculcating critical thinking skills Students are encouraged to apply their minds as opposed to learning by rote, thereby embracing the art of critical thinking. Their vision is sought to be enlarged so as to allow them to think laterally, think independently, think out of the box
P03	Instilling self-motivated pursuit of knowledge The interest in the subject is sought to be sparked in the student's mind so that they may be encouraged to self-motivate themselves in the pursuit of knowledge
P04	Keeping abreast with the recent developments in relevant field of study Students are sought to be kept abreast with the latest developments in the fields of studies that are relevant to them. This not only helps them in their employability quotients, but also ensures a greater, in-depth understanding of the subject being pursued
P05	Developing social and interpersonal skills Adequate amount of stress is also accorded in ensuring that the students develop the necessary social and interpersonal skills. Special attention is provided in the area of corporate and commercial skills
P06	Imparting analytical skills and encouraging innovative practices Students are provided systematic support for the development of analytical skills which are essential requirements in the world beyond the sheltered life of the campus and are provided unstinted encouragement in the pursuit of innovative practices

P07	<p>Imbibing Environmental Consciousness and ethical values</p> <p>The college takes pride in taking a number of steps to ensure that all students are imbibed with necessary environmental consciousness and the requisite ethical values so students may make the transition from merely being a good academically oriented student to be a good human being.</p>
P08	<p>Sustainability to achieve common good</p> <p>Students are provided a thorough grounding about Sustainability and practices that are aimed at ensuring that the scarce resources of the world are put to use effectively, efficiently and economically to achieve the greatest common good</p>
P09	<p>Intellectual development and increasing employability</p> <p>One of the objectives of the programme is to empower all students and ensure their intellectual development with a view towards preparing them to become employable and with the world at large</p>
PO10	<p>Soft skill development</p> <p>Students are provided with support to improve their communication skills and are taught how they can master the different mass media channels – both traditional and social to communicate both internally within the organization and its different constituents</p>
<p>Method of Measurement:</p>	<ul style="list-style-type: none"> • Internal Assessment • Regular Teacher-Student Interactive Sessions

COURSE OUTCOME
SEMESTER-I

	PAPER	COURSE OUTCOME (CO)
C01	AECC 1.1Chg Communicative English	<ul style="list-style-type: none"> • Students will be able to identify errors in syntax. • Students will be able to use formal language in business communication. • Students will be able to write official correspondences in the correct format. • Students will have an overall impression about formal written communication.
C02	AECC 1.1Chg Indian Language	<ul style="list-style-type: none"> • Students will be able to identify various poetic devices. • Students will be able to comprehend given passages and texts. • Students will have an overall impression about the literary eras. • Students will have in depth understanding of texts.
C03	GE 1.1Chg Module I Microeconomics	<ul style="list-style-type: none"> • Students will understand the law of demand, supply various concepts related to this and concept and measurement of elasticity. Also they will learn how consumer will allocate this income among goods and services to maximize utility. They will be familiarized with the concepts and theory of production and cost along with profit maximization objective on the part of producer. Students will be able to analyze the perfectly competitive market structure and equilibrium output determination under short run as well as long run equilibrium condition.
C04	GE 1.1Chg Module II Statistics	<ul style="list-style-type: none"> • This course is to familiarize the students with the basic statistical tools which can help them to analyse the business data to formulate the new business plan, policies and forecast trends of sales, demand, supply and market fluctuations etc. Statistical tools and techniques are used in market research before launching new products, stock market development and banking sectors etc. It is also helpful to make scientific business decision even in uncertain business environment.

C05	<p style="text-align: center;">CC1.1 Chg Business Laws</p>	<ul style="list-style-type: none"> • To gain understanding of the various legal and regulatory rules covered in the course and the respective rights and obligations created under these. • To apply basic legal knowledge to business transactions. • To gain a clear understanding of the legal environment of business. • To Communicate effectively using standard business and legal terminology
C06	<p style="text-align: center;">CC1.2 Chg Principles of Management</p>	<ul style="list-style-type: none"> • The subject helps the students to learn the various principles and theories of management. It provides idea about the basic principles of the management, idea about the foundation of the management, importance, various functions of management, different schools of thought etc., which is essential from governing all the organizations
C07	<p style="text-align: center;">CC 1.1 Ch (For Honours) CC 1.1 Cg (For General)</p> <p style="text-align: center;">Financial Accounting - I</p>	<ul style="list-style-type: none"> • This subject provides knowledge of various accounting concepts, conventions accounting theory etc. • The subject helps to study the method of maintaining the books of accounts. Imparting knowledge of accounting concepts and applications. • Familiarizing students with the methods and accounting procedures.

SEMESTER- II

	PAPER	COURSE OUTCOME (CO)
C08	<p align="center">GE2.1Chg [Common paper for Hons. & Genl.]</p> <p align="center">E-Commerce & Business Communication</p>	<ul style="list-style-type: none"> • E- Commerce subject gives students an overview to the student regarding the use of E-Commerce in today business world. It provides a brief idea about the concept e-commerce, types of ecommerce used, E- CRM and SCM, digital payment, ERP, implementation etc. • Business Communication helps students in practical aspects like writing resume, E-mail, business letter etc., are explained and it also discusses about the role and importance of Communication in the Business, various modes of communications used, barriers and remedial measures etc.
C09	<p align="center">CC 2.1Chg [Common paper for Hons. & Genl.]</p> <p align="center">Company Law</p>	<ul style="list-style-type: none"> • It helps the students to understand the laws, rules and regulations that pertain to the companies. It gives the basic idea about the Company, its formation, the legal procedure required for the company's registration, about company's administration and all about shares and debentures. The subject entitles with the study of learning various statutory provisions of the Indian Companies Act 2013.
C010	<p align="center">CC 2.2 Chg [Common paper for Hons. & Genl.]</p> <p align="center">Marketing Management & Human Resource Management</p>	<ul style="list-style-type: none"> • Students will learn the basic concepts and the principles governing the art and science of marketing management. • Students will develop the skillsets required for converting actualizing a sale. • Acquire practical knowledge about marketing and getting a domain view of the process • Students will understand the dynamics of human relations especially in the work place • Students will acquire adequate knowledge about the legal and procedural inputs required to manage humans as valuable resource in the entity. • Students will be equipped with practical knowledge to maintain good inter-personal and enterprise wide relationships so as to channel all energies towards the common goals
C011	<p align="center">CC 2.1 Ch (For Honours) CC 2.1 Cg (For General)</p>	<ul style="list-style-type: none"> • Students will gather knowledge about the importance and efficacies of costing as a prime mover in the world of trade, commerce and industry.

	<p align="center">Cost and Management Accounting - I</p>	<ul style="list-style-type: none"> • Students will understand how various cost inputs are factored in, calculated and realized in the production process, down to the final pricing. • Students will acquire workable knowledge about the calculation of costs and thereby maximize the stated outcomes for which the particular enterprise is run.
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SEMESTER- III

	<p align="center">PAPER</p>	<p align="center">COURSE OUTCOME (CO)</p>
C012	<p align="center">SE 3.1 Chg [Common paper for Hons. & Genl.]</p> <p align="center">Information Technology & Its Application in Business</p>	<ul style="list-style-type: none"> • Students will develop an overall impression regarding various concepts related to Information Technology, their implementation and usage. • Students will gain extensive knowledge about networking, threats, e-security and related legal regulations applicable. • Students will get working knowledge about Information Technology – the different facets of IT that are ushering in a tectonic shift in the world and the ways they are impacting businesses.
C013	<p align="center">GE 3.3 Chg [Common paper for Hons. & Genl.]</p> <p align="center">Business Mathematics Statistics</p>	<ul style="list-style-type: none"> • Business Mathematics: This subject helps to record, realize and summaries the business transaction data. So practically it is used to record and manage the business operations, such as percentage calculation, ratio, equation, interest calculations, and checking accounts, accounting equations, forecast sales, price discounts, payroll calculations, assets, liabilities, capital calculations and business decisions. • Students will be able to find correlation between two variables. • Students will be able to solve different problem related to regression. • Students will be able to evaluate cost of living index. • Students will be able to plan an investigation and display time series distribution.

	PAPER	COURSE OUTCOME (CO)
C014	CC 3.1 Ch (For Honours) CC 3.1 Cg (For General) Financial Accounting - II	<ul style="list-style-type: none"> • This subject helps the student to learn about accounting and its different accounting methods like partnership accounting, branch accounting, hire purchase, departmental accounting and many others ways they are impacting businesses.
C015	CC 3.2 Ch [For Honours Only] Indian Financial System	<ul style="list-style-type: none"> • Students will gather knowledge on financial system and financial markets in India. • Knowledge on commercial bank and other financial institutions in India • Give idea about fundamentals of financial services and players in financial sectors of SEBI

SEMESTER- IV

	PAPER	COURSE OUTCOME (CO)
C016	GE 4.1 Chg [Common paper for Hons. & Genl.] Microeconomics – II & Indian Economy	<ul style="list-style-type: none"> • The first part of the paper helps to understand the students to enrich knowledge on several market types & optimization of the firms through equilibrium & model analysis. • The second part of this subject paper helps the students to develop their understandings on basic issues & problems of Indian economy with the role of the Government as the solver of those economical issues.
C017	CC 4.1 Chg [Common paper for Hons. & Genl.] Entrepreneurship Development & Business Ethics	<ul style="list-style-type: none"> • This subject motivates the students to think for startup of new venture, the student can learn about the meaning, elements, determinants and importance of entrepreneurship, factors required to develop the entrepreneurs etc. It helps the students how they can be an ethical entrepreneur. • Students will be able to identify resources for start- ups. • Business Ethics provides knowledge about the basic concept of Business Ethics, the principles guiding the business ethics of any organisation, corporate culture and corporate governance. • The ethical dimension of decision making will reflect on them in workplace.

	PAPER	COURSE OUTCOME (CO)
C018	CC 4.1 Ch (For Honours) CC 4.1 Cg (For General) Taxation – I	<ul style="list-style-type: none"> • Students will be imparted with basic knowledge about relevant taxation terminologies. • Students will master application of analytical skills in computation of various heads of income & ascertainment of taxable income with reference to pertinent taxation provisions. • Students will be imparted practical knowledge related to application of various aspects of direct taxation.
C019	CC 4.2 Ch (For Honours) CC 4.2 Cg (For General) Cost and Management Accounting - II	<ul style="list-style-type: none"> • Conversant with the joint production process, the allocation of joint product costs according to the benefits-received approaches and the relevant market value approaches, the methods of accounting for by-products and the ascertainment of cost after separation. • The students will be able to distinguish between traditional overhead rates and activity based overhead rates and also, they will be able to recognize the suitable allocation treatment. • Evaluation of adverse and favorable variations. • Managerial decision making like preparation of different types of budget, application limiting factor, make or buy through marginal costing technique.

SEMESTER- V

	PAPER	COURSE OUTCOME (CO)
C020	CC 5.1 Ch (For Honours) CC 5.1 Cg (For General) Auditing and Assurance	<ul style="list-style-type: none">• This subject helps the students to gain knowledge about the basic concept, need and purpose of Audit, Audit procedures & techniques, Audit risk and internal control system, internal check system, vouching, verification and valuation, audit report and about company audit.• It helps to develop professional skill or expertise of the students. It helps the students to learn the role, importance and responsibilities of an auditor in a company.• The study helps the students to learn the role, importance and responsibilities of an auditor in a company and a firm.
C021	CC 5.2 Ch (For Honours) DSE 5.1 AG (For General) Taxation II	<ul style="list-style-type: none">• Students will master application of analytical skills in ascertainment of taxable income and computation of tax liability.• Students will be imparted with basic and practical knowledge about the provisions for filing and assessment of return. Basic knowledge about total tax interest and fee payable under IT Act would also be imparted.• Students will be imparted with basic knowledge about relevant terminologies under current indirect tax regime.• Students will be imparted with basic knowledge and application of relevant terminologies under GST law.• Students will master application of analytical skills in computation of Input and Output Tax and application of Input tax credit mechanism. The basic knowledge about Composition Scheme would also be imparted.• Students will be imparted basic and practical knowledge about the pertinent taxation provisions with regards to Customs.

	PAPER	COURSE OUTCOME (CO)
C022	<p align="center">DSE 5.1 AH [Only for Honours]</p> <p align="center">Macroeconomics & Advanced Business Mathematics</p>	<ul style="list-style-type: none"> • This subject helps to build the concept on macroeconomics in terms of National Income, Equilibrium of Commodity and Money Market, Money, Inflation etc. • It also helps students to give special emphasis on determination of equilibrium National Income, Equilibrium of Commodity & money market, Money & Inflation etc. • The students learn about differentiating by the first principle and by the formulas. They learn about as why and where differentiation is used in real life. Integration helps the students to find out the area under a curve, volume. Students learn to integrate the different functions with the help of the formulae • It provides students the knowledge about the basics of some of the important concepts like functions, limit and continuity, differentiation and integration, determinants and matrix.
C023	<p align="center">DSE 5.2 AH (For Honours) DSE 5.2 AG (For General)</p> <p align="center">Corporate Accounting</p>	<ul style="list-style-type: none"> • Students will be well versed with issue and forfeiture of shares and debentures. Students will be well versed provisions of buy back and redemption of shares. • Students will be well versed with preparation of company final accounts, statement of profit and loss and balance sheet. • Students will be well versed with provisions of redemption of debentures. • Students will be well versed with different methods of valuation of shares and goodwill. • Students will be well versed with provisions of amalgamation in the nature of merger and purchase and learn about internal reconstruction.

SEMESTER- VI

	PAPER	COURSE OUTCOME (CO)
C024	SEC 6.1 Chg [Common paper for Hons. & Genl.] Computerized Accounting System and E-Filing of Tax return	<ul style="list-style-type: none">• Students will gain in- depth knowledge of the accounting software applications, word processing, and spreadsheet.• Students will be able to establish company records, maintain daily transactions using the general ledger, accounts payable, accounts receivable, inventory, account reconciliation and payroll and create financial statements.• Students will be equipped with Indian taxation system and provide the fundamental knowledge on Information Technology (IT) which is very vital in today's business, commerce & economy. It shall make the students enabled to learn database management system.
C025	CC 6.1 Ch [For Honours only] Project Work & Viva-voce	<ul style="list-style-type: none">• Students are assigned with the project work on any topic related to Accounting and Finance like Financial Statement Analysis, GST, consumer behaviour, analysis of working capital etc. so that the students can get knowledge on both theoretical and practical aspects of the topic.• It develops understanding of research methodology and its applications and understanding of different methods of data collection and its interpretation.
C026	DSE 6.1 AH (For Honours) DSE 6.1 AG (For General) Financial Reporting & Financial Statement Analysis	<ul style="list-style-type: none">• The students will be able to identify and understand different tools like Ratio analysis, comparative and common size income statement and balance sheet and cash flow statement. The students will understand the accounting concepts and conventions.• The students will be able to know about the issues of ethics sustaining true financial reporting of company assets, liabilities and profits

	PAPER	COURSE OUTCOME (CO)
C027	DSE 6.2 AH (For Honours) DSE 6.2 AG (For General) Financial Management	<ul style="list-style-type: none"> • This subject helps the students to learn how to manage the funds of the company, to learn financial, investment and dividend aspects with the objective of profit maximisation and wealth maximisation. It provides idea about Source of Finance, Cost of Capital, Capital Structure Theories etc • It also helps the students to learn financial, investment and dividend aspects with the object of profit and wealth maximization of financial institutions. • Developing basic knowledge of the students about the elementary concepts of finance, role and techniques of financial management with an insight into various decisions of the management.
C028	AECC 6.1 Chg [Common paper for Hons. & Genl.] Environmental Studies [AECC 2.1Chg] Vide Calcutta University Notification 2018-2019 onwards.	<ul style="list-style-type: none"> • Students will get an overall impression about the environmental challenges. • Students will be able to identify causes behind environmental hazards. • Students will be able to identify possible solution for few environmental challenges. • Students will be able to shortlist preventive measures for various environmental challenges

B.Com (Under CBCS) POCO Mapping

Semester	Paper	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10
I	C01	✓	✓	✓	✓	✓		✓		✓	✓
	C02	✓	✓	✓	✓				✓	✓	
	C03	✓	✓	✓	✓						
	C04	✓	✓	✓			✓		✓	✓	
	C05	✓	✓	✓	✓				✓	✓	✓
	C06	✓	✓	✓	✓					✓	✓
	C07	✓	✓	✓	✓			✓	✓	✓	
II	C08	✓	✓	✓	✓		✓	✓	✓	✓	
	C09	✓	✓	✓	✓		✓	✓	✓	✓	
	C10	✓	✓	✓	✓	✓		✓		✓	✓
	C11	✓	✓	✓	✓		✓		✓	✓	
III	C12	✓	✓	✓	✓		✓		✓	✓	
	C13	✓	✓	✓	✓	✓	✓	✓	✓		
	C14	✓	✓		✓					✓	
IV	C15	✓		✓	✓			✓	✓	✓	
	C16	✓	✓		✓		✓			✓	
	C17	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	C18	✓	✓	✓	✓		✓	✓	✓	✓	
V	C19	✓	✓		✓		✓	✓	✓	✓	
	C20	✓	✓				✓				
	C21	✓	✓				✓				
	C22	✓	✓			✓	✓				
VI	C23	✓	✓				✓				
	C24	✓	✓		✓		✓			✓	
	C25	✓	✓	✓	✓	✓	✓			✓	✓
	C26	✓	✓				✓			✓	
	C27	✓	✓				✓			✓	
	C28	✓	✓					✓	✓		