## CHANDIDAS MAHAVIDYALAYA

<u>A Govt. Aided Degree College Affiliated to the University of Burdwan.</u> UGC Accredited under section 2(f) & 12(B) [1979] \* NAAC Accredited in 2016 KHUJUTIPARA Dist.- BIRBHUM DWEST BENGAL DINDIA-731215

www.chandidasmahavidyalaya.ac.in ()- 9474614644

cmahavidyalaya1972@gmail.com ()- 8371069569

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#### DEPARTMENT OF COMMERCE Programme Outcome HONOURS

Bachelor of Commerce is a three-year undergraduate course.

• By pursuing this course, a student will gain conceptual knowledge and skills of analysis that may help in areas of employment at various levels.

• This course aims at providing al inclusive acumen into accounting, law, finance, taxation, management, computer application in business and so on.

• After completion of UG level course under Commerce, the candidates will be efficient enough to find several jobs at junior level in accounting, commerce, banking and finance and related fields such as Junior accountant, HR Manager, Business Executive, Accounts Executive, Operations Management, Data Analyst, Research and Development Manager, Information Systems Manager, Project Manager, etc.

### Program Specific Outcome (PSO)

• Students will learn pertinent and significant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in the domain of business.

• Students will acquire pertinent managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business and will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

• Learners will be capable and adept to do higher education and advance research in the domain of commerce and finance.

Teacher - in - Charge Chandidas Mahavidyalaya Khujutipara, Birbhum

Japan K. Mondal Head Department of Commerce Chandidas Mahavidyalaya Khujutipara, Birbhum.

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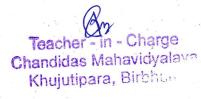
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	A Change	DEPA		NT OF se Out ONOU	come	IERCE	East 1972
	SI No	Name of the Course	Semester	Course Code	Credit	Marks in the Course	Course Outcome
	1	Financial Accounting-I		CC-1	6 Per Week	75	To introduce students to the elementary concepts of accounting. Students will be able to appreciate accounting concepts and conventions
	2	Business Management		CC-2			Business Management to teach the students the fundamentals of management as they are practiced today. Students will have an overall knowledge on various concepts and different schools of management thoughts.
	3	Cost Accounting-I		CC-3	6 Per Week	75	To introduce students to the elementary concepts of Cost Accounting and to ascertain the cost of production and also acquire the process to reduce the cost of production. Students will be able to determine the cost of production, to control and reduce the cost and fixation the selling price. It also used for decision
	4	Business Law		CC-4			making performance evaluation. To acquire the global environment in which business is operate and also understand about Law of Contract, Sale of Goods Act, 1930 etc. Students will acquire functional Knowledge about the Company laws and such as NI Act, FEMA, CP Act, etc.
	5	Computer Applications in Business Cost Accounting-II	111	CC-5 CC-6	6 Per Week	75	To introduce to students different concepts of data, information and computer based information system. Students will have overall idea about DBMS. To introduce students to the elementary concepts of Marginal
	8				а 2		Costing, Standard Costing, Budgetary Control, etc. Students will be able to the different techniques used for decision

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Japan K. Mondal Head **Department of Commerce** Chandidas Mahavidyalaya Khujutipara, Birbhum.

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		and the second	Esto	1 1972	Č.		
ef. No.		Estd-1972					Date Maha
				2			making and performance evaluation
	7	Financial Accounting-II		CC-7			To provide students detailed knowledge of partnership, royalty, branch accounts Students will be well equipped with the different laws governing of business enterprises in relation to their accounting needs.
	8	E- Commerce		SEC-1	2 Per Week	50	To introduce to students different concepts of data, information and computer based information system. and also the concept DBMS and Accounting Packages such as Tally, FACT, etc. Students will. have knowledge about Internet, Hardware, Software, OS, etc.
	9	Financial Accounting-III	IV	CC-8	6 Per Week	75	To provide comprehensive idea and knowledge over corporate accounting with an enhancement of problem solving aptitude. The students will identify to solve the different areas like issue of shares, issue of debentures, holding company, reconstruction of companies, valuation of goodwill, valuation of shares etc.
	10	Marketing Management & Human Resource Management		CC-9			To provide the students all inclusive knowledge of Marketing Management. Students will acquire the concept of Marketing segment, pricing, and Promotion, Distribution Channel as well as Market components.
	11	Entrepreneurship		SEC-2	2 Per Week	50	To provide the student necessary knowledge and skills required for organizing and carrying out entrepreneurial activities. To develop the skills of analysis and understanding business entrepreneurship.
	12	Corporate Law		CC-10	6 Per Week	75	To teach the students the fundamentals of Corporate Law as they are practiced today. Students will have an overall knowledge on various concepts of different topics such as Holding Company, Valuation of Goodwill and Share, etc.
	13 Bay	Taxation-I	V Japan Ke	CC-11 Montal	6 Per Week	75	To understand the insights, concept, scopes, different heads of income, deductions and tax rates etc. Students will acquire knowledge on taxation theories and applications of tax.

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		5 Estd1972		•			107 Estri - 1072
	14	Auditing		CC-12		e	To provide the students all
-		Yanurapara, "	3	з. <sub>1</sub> .			inclusive knowledge on ethical principles of audit profession. To
		And Markey		н. В 1 <sub>11</sub>	ж. <sup>с</sup> .	13 P.	attain knowledge on how the financial statements show a true
			н не е	а 20-			and fair view.
	15	Management Accounting		DSE-1			To guide the students for
				· · · ·	р. 10 ж.		preparing Ratio Analysis, Cash Flow Statement and Fund Flow
							Statement. Developing the basic knowledge of students about the
	1.1						elementary concepts of
							management accounting and will be efficient to apply the different
		v 1.	51	8 2			techniques of Management
	10	Indian Cinematel Content	8				Accounting methods. To enhance the basic concepts of
	16	Indian Financial System		DSE-2			Financial System of India. Students
					10 A.		will develop the knowledge of Money Market, capital Market,
			694	1 	а на ж. н	· · · ·	Indian Banking System, etc.
	17	Fundamentals of	VI	CC-13	6 Per	75	To enhance the knowledge about business finance and financial
6 4 4		Financial Management	1	2 *	Week	-	management decision. Developing basic knowledge of students about
			× Kar ×	0 0 2 3			the elementary concepts of
				a			financial management and to help the finance manager for decision
			5 ×	6			making.
	18	Taxation-II	8	CC-14			Students will learn knowledge about taxation theories and
				· · · ·	20		applications especially on
						A	Residential status, Heads of Income. Students will learn how IT
			-		4	×	Return can be file.
	19	Fundamentals of		DSE-3		>	Information such as profitability, revenue, assets, liabilities, and
		Investment					growth potential are considered
			1				fundamentals. Through the use of fundamental analysis, you may
		- <sup>4</sup> - <sup>4</sup>	· · · ·	N			calculate a company's financial ratios to determine the feasibility
		X					of the investment.
	20	Project Work		DSE-4			By pursuing this work, a student
					1 		will gain conceptual knowledge and skills of analysis that may help
					а 2		in areas of employment at various levels. and aims at providing al
				a			inclusive acumen into accounting,
					т. К. а. <sup>11</sup>	-	law, finance, taxation,
					1 B 8	6	management, computer application in business and so on.



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Johen K. Mentel Head Department of Commerce Chandidas Mahavidyalaya Khujutipara, Birbhum.

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#### DEPARTMENT OF COMMERCE Programme Outcome GENERAL

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• By pursuing this course, a student will gain conceptual knowledge and skills of analysis that may help in areas of employment at various levels.

• This course aims at providing all inclusive acumen into accounting, law, finance, taxation, management, computer application in business and so on.

• After completion of UG level course under Commerce, the candidates will be efficient enough to find several jobs at junior level in accounting, commerce, banking and finance and related fields such as Junior accountant, HR Manager, Business Executive, Accounts Executive, Operations Management, Data Analyst, Research and Development Manager, Information Systems Manager, Project Manager, etc.

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• Learners will be capable and adept to do higher education and advance research in the domain of commerce and finance.

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### DEPARTMENT OF COMMERCE Course Outcome GENERAL

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SI No	Name of the Course	Semester	Code	0.00.0	in the	
×.			Coue		Course	
					75	To introduce students to the
1	Financial Accounting-I		CC-1	6 Per	15	elementary concepts of
L.				Week		accounting. Students will be able
						to appreciate accounting concepts and conventions
						Business Management to teach
-	Business Management		CC-2		2	the students the fundamentals of
2	Busilless Management			*	2	management as they are practiced
	-					today. Students will have an
	·					overall knowledge on various concepts and different schools of
				<i>a</i> .		management thoughts.
			-		75	The objective of macroeconomic
3	Principles of Economics	II	GE-1	6 Per	75	policies is to maximize the level of
5	Trincipies et Less		*	Week		national income, providing
			· · ·			economic growth to raise the utility and standard of living of
						participants in the economy.
			-	-		To acquire the global environment
4	Business Law	1	CC-3			in which business is operate and
4	Dusiness Latt			5		also understand about Law of
		2. 2				Contract, Sale of Goods Act, 1930 etc. Students will acquire
						etc. Students will acquire functional Knowledge about the
			v.		÷.	Company laws and such as NI Act,
×				т. Т		FEMA. CP Act, etc.
		-	00.4			To introduce students to the
5	Cost Accounting-I	81 a. 	CC-4		1 a - 1	elementary concepts of Cost
		8	5	1		Accounting and to ascertain the cost of production and also
1. 10						acquire the process to reduce the
1	2 a			- n		cost of production. Students will
						be able to determine the cost of
2 7	a	· *				production, to control and reduce
10						the cost and fixation the selling price. It also used for decision
						making performance evaluation.
					75	To introduce students to the
6	Cost Accounting-II	Ш	CC-5	6 Per		elementary concepts of Margina
0		ан сан сан сан сан сан сан сан сан сан с		Week		Costing, Standard Costing
			2	10		Budgetary Control, etc. Student

Teacher - in - Charge Chandidas Mahavidyalaya Khujutipara, Birbhum John W. Mondol. Head Department of Commerce Chandidas Mahavidyalaya Khujutipara, Birbhum.

		A Govt. Aided Degree C Accredited under section KHUJUTIPARA D Dist handidasmahavidyalaya	on 2(f) & BIRBH	12(B) [19	979] * EST BE	NAAC	Accredited in 2016
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				а "Д	- 25 10		will be able to the different techniques used for decision making and performance
	7	Financial Accounting-II		CC-6			evaluation. To provide students detailed knowledge of partnership, royalty, branch accounts Students will be well equipped with the different laws governing of business
	8	E- Commerce		SEC-1	2 Per Week	50	enterprises in relation to their accounting needs. To introduce to students different concepts of data, information and
				2 8 - 2 9 - 4 - 4 - 4	vveek		computer based information system. and also the concept DBMS and Accounting Packages such as Tally, FACT, etc. Students will have knowledge about Internet, Hardware, Software, OS,
	9	Financial Accounting-III	IV	CC-7	6 Per Week	75	etc. To provide comprehensive idea and knowledge over corporate accounting with an enhancement
							of problem solving aptitude. The students will identify to solve the different areas like issue of shares, issue of debentures, holding company, reconstruction of
	10	Corporate Law		CC-8			companies, valuation of goodwill, valuation of shares etc. To teach the students the fundamentals of Corporate Law as
				1			they are practiced today. Students will have an overall knowledge on various concepts of different topics such as Holding Company, Valuation of Goodwill and Share,
	11	Computer Applications in Business ( Practical)		SEC-2	2 Per Week	50	etc. To introduce to students different concepts of data, information and computer based information system. Students will have overall
	12	Entrepreneurship		SEC-3	2 Per Week	50	idea about DBMS. To provide the student necessary knowledge and skills required for organizing and carrying out entrepreneurial activities. To develop the skills of analysis and
1	3	Taxation-I	V	CC-9	6 Per Week	75	understanding business entrepreneurship. To understand the insights, concept, scopes, different heads
		her - In - Charge		Johon K. Hei tment of	Modal		of income, deductions and tax rates etc. Students will acquire knowledge on taxation theories and applications of tax.

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	14	Auditing		CC-10			To provide the students all
							inclusive knowledge on ethical principles of audit profession. To attain knowledge on how the financial statements show a true
	15	Management Accounting	· · · · ·	DSE-1		9. 1	and fair view. To guide the students for preparing Ratio Analysis, Cash
						8 	Flow Statement and Fund Flow Statement. Developing the basic knowledge of students about the
					<i>c</i>		elementary concepts of management accounting and will be efficient to apply the different techniques of Management
	16	Indian Financial System		DSE-2	_		Accounting methods. To enhance the basic concepts of Financial System of India. Students
					1	2 - 2 	will develop the knowledge of Money Market, capital Market,
	17	Personal Selling and Salesmanship	VI	SEC-4	2 Per Week	50	Indian Banking System, etc. Develop an effective sales compensation plan. Evaluate the performance of a sales person. Organize sales territories to maximize selling effectiveness.
			· · ·	4		2	Evaluate sales and sales management strategies in relation to current legal and ethical standards of practice.
	18	Business Mathematics and Statistics		GE-2	6 Per Week	75	This course provides complete skill to understand basic function of Mathematics and their use in Business and Finance. After
				4 4 8 - 10 8 - 10	а с. а		completing the course, student will be able to solve business and finance problems. Recognize, describe, and calculate
				е <sup>в с</sup> 199 1	n Tan ta		the measures of location of data: quartiles and percentiles. Recognize, describe, and calculate
				1 Tr - -			the measures of the center of data: mean, median, and mode. Recognize, describe, and calculate the measures of the spread of data: variance, standard deviation,
	19	Taxation-II		DSE-3	4 		and range. Students will learn knowledge
	×			а ————————————————————————————————————			about taxation theories and applications especially on Residential status, Heads of Income. Students will learn how IT
	20	Fundamental of Financial Management		DSE-4			Return can be file. To provide the students all inclusive knowledge of financial
	1 a. A	A	5 	p-pante He	, Mosle ad f Commo		Management. Students will acquire the concept of Marketing segment, pricing, and Promotion, Distribution Channel as well as finance components.