

## **Program Outcome (PO) and Course Outcome (CO) under LOCF/NCCF**

### **Program Offered: B.Com Honours/ Honours with Research**

<b>Program Outcomes (PO)</b>	
<b>PO1:</b>	<b>B.Com Honours/ Honours with Research</b> equips students with comprehensive knowledge in commerce, develop analytical and problem-solving skills, and foster professional and entrepreneurial abilities, preparing them for various roles in business and beyond
<b>PO2:</b>	<b>Knowledge and Understanding</b> <b>Comprehensive Knowledge:</b> Students will gain a thorough understanding of various commerce disciplines, including accounting, finance, marketing, human resource management, business law, economics, and taxation. <b>Theoretical and Applied Knowledge:</b> They will develop both theoretical and practical skills in these areas, preparing them for higher education and research, as well as for careers in the business sector. <b>Business Environment:</b> Students will understand the concepts, principles, and practices involved in undertaking business ventures, including legal guidelines and ethical considerations.
<b>PO3:</b>	<b>Skills Development:</b> <b>Professional and Interpersonal Skills:</b> Students will be equipped with professional, interpersonal, presentation, and entrepreneurial skills, enabling them to meet the demands of the business world. <b>Analytical and Decision-Making Skills:</b> They will develop strong analytical and problem-solving skills to effectively address business challenges in a dynamic environment. <b>Financial and Accounting Skills:</b> Students will gain expertise in financial accounting, cost accounting, auditing, and taxation, including knowledge of setting up computerized accounting systems. <b>ICT Skills:</b> Students will acquire and apply Information and Communication Technology (ICT) skills relevant to business operations.
<b>PO4:</b>	<b>Attitudes and Values:</b> <b>Professionalism and Ethics:</b> Students will develop a strong sense of professionalism, ethical conduct, and social responsibility.

<b>PO5:</b>	<b>Teamwork and Leadership:</b> They will learn to work effectively in teams, develop leadership qualities, and contribute positively to the workplace.
<b>PO6:</b>	<b>Entrepreneurial Mindset:</b> Students will be encouraged to develop an entrepreneurial mindset and explore opportunities for innovation and business development.

### Programme Specific Outcomes

PROGRAMME NAME	B.COM HONOURS
<b>PSO</b>	<p>1) The course provides an in depth understanding of Accounting Issues Related to Business</p> <p>2) The course provides an in depth understanding of General Business Functions Impacting Organization</p> <p>3) The projects assigned to students helps in improving their Interpersonal and Communication Skills</p> <p>4) The course gives an understanding of Ethical, Social Sustainable Business Issues</p> <p>5) Helps in developing Entrepreneurship Acumen</p> <p>6) Students will learn relevant financial accounting skills, thereby applying both quantitative and qualitative knowledge to their future careers.</p> <p>7) Students will gain systematic and subject skills in various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.</p> <p>8) Students will be able to recognize features and roles of businessmen, entrepreneur, managers, leaders, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.</p> <p>9) Students will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses. Students will be able to go for higher education and advance research in the field of marketing, commerce and finance</p>

## B.Com UG

### B.Com Honours/ Honours with Research

SEMESTER: .....I.....

COURSE OUTCOMES (CO)			
Sl No.	Course Name	Course Code	Course Outcomes(CO)
1.	Financial Accounting I	BCOMMJ101	<p><b>CO1:</b> The students will be able to understand and identify the accounting principles, rules, procedures which are relevant to different types of transactions.</p> <p><b>CO1:</b> Students will be able to prepare financial statement of different type of organization</p> <p><b>CO1:</b> The students will be able to apply the accounting principles, rules and procedures in recording different types of transactions.</p> <p><b>CO2:</b> Students will be able to understand the accounting of consignment business and accounting for royalty</p> <p><b>CO3:</b> Give idea about accounting of hire-purchase transactions</p> <p><b>CO4:</b> Students will be able to compute the loss of stock and loss of profit</p> <p><b>CO5:</b> Students will be able to preparation of accounting of partnership business and accounting for royalty</p> <p><b>CO6:</b> Give idea about accounting of hire-purchase transactions</p> <p><b>CO7:</b> Students will be able to compute the loss of stock and loss of profit</p> <p><b>CO8:</b> Students will be able to preparation of accounting of partnership business</p>
2.	Principles of Management	BCOMMN101	<p><b>CO1:</b> students will be able to understand and identify the management principles and practices which are relevant in the business environmental context.</p> <p><b>CO2:</b> students will be able to apply the acquired knowledge in managerial functions.</p> <p><b>CO3:</b> students will learn about organization</p> <p><b>CO4:</b> students will learn about directing and staffing</p> <p><b>CO5:</b> students will learn about motivation and leadership</p>

			<b>CO6:</b> students will be learn about controlling <b>CO7:</b> students will learn about company management
3.	Microeconomics	MDC-1	<p><b>CO1:</b> understand the concepts of demand and supply and determination of equilibrium price through the interaction of market forces.</p> <p><b>CO2:</b> analyze different approaches explaining the theoretical foundation of consumer behaviour.</p> <p><b>CO3:</b> understand the concepts of cost, nature of production and its relationship to Business operations.</p> <p><b>CO4:</b> understand the concepts of different market forms and to analyze short run and long run equilibrium conditions for different market forms.</p> <p><b>CO5:</b> understand and analyze different theories related to determination of factor prices.</p>
4.	Entrepreneurship Development	BCOMSE101	<p><b>CO1:</b> understand the concept of entrepreneurship in the context of Indian economic scenario.</p> <p><b>CO2:</b> link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.</p> <p><b>CO3:</b> understand social support system for gaining strength towards entrepreneurial preferences.</p> <p><b>CO4:</b> understand entrepreneurial process for initiating new venture creation.</p> <p><b>CO5:</b> understand various dimensions of managing a business enterprise once it is formed.</p>

SEMESTER: .....II.....

COURSE OUTCOMES (CO)			
Sl No.	Course Name	Course Code	Course Outcomes(CO)
5.	Cost Accounting	BCOMMJ201	<p><b>CO1:</b> examine and analyse the different cost concepts.</p> <p><b>CO2:</b> determine various components of cost of production.</p> <p><b>CO3:</b> classify unit cost and total cost by preparing a cost statement.</p>

			<p><b>CO4:</b> compute employee cost, employee productivity and employee turnover.</p> <p><b>CO5:</b> understand method of costing</p> <p><b>CO6:</b> understand variance analysis</p> <p><b>CO7:</b> understand cost accounting system</p>
6.	Principle of Marketing Management	BCOMMN201	<p><b>CO1:</b> develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.</p> <p><b>CO2:</b> understand the dynamics of consumer behaviour and process of market selection through STP stages.</p> <p><b>CO3:</b> understand and analyze the process of value creation through marketing decisions involving product development.</p> <p><b>CO4:</b> understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.</p> <p><b>CO5:</b> understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm</p> <p><b>CO6:</b> learn about promotion decision</p> <p><b>CO7:</b> learn new dimension of marketing</p>
7.	Macro Economics	MDC-2	<p><b>CO1:</b> describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.</p> <p><b>CO2:</b> expose fiscal and monetary policy implications through IS-LM framework in short run and long run.</p> <p><b>CO3:</b> comprehend the different theories of demand for money, supply of money approach and working of money multiplier.</p> <p><b>CO4:</b> elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.</p> <p><b>CO5:</b> describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.</p>
8.	Computer	BCOMSE201	<b>CO1:</b> understand the various concepts and

	Application in Business		<p>terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.</p> <p><b>CO2:</b> handle document creation for communication.</p> <p><b>CO3:</b> acquire skills to create and make good presentations</p> <p><b>CO4:</b> make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making</p> <p><b>CO5:</b> understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software</p>
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**SEMESTER: .....III.....**

<b>COURSE OUTCOMES (CO)</b>			
<b>SI No.</b>	<b>Course Name</b>	<b>Course Code</b>	<b>Course Outcomes(CO)</b>
9.	Financial Accounting -II	BCOMMJ301	<p><b>CO1:</b> understand the theoretical framework of accounting</p> <p><b>CO2:</b> learn accounting of fixed assets and inventory</p> <p><b>CO3:</b> learn preparation of projected and estimated financial statement and investment accounting</p> <p><b>CO4:</b> learn branch and departmental accounting</p> <p><b>CO5:</b> understand self-balancing and sectional balancing systems</p> <p><b>CO6:</b> learn advance issues of partnership accounting</p> <p><b>CO7:</b> learn basics concept of government accounting</p>
10.	Direct Tax	BCOMMJ302	<p><b>CO1:</b> understand basics concept of income tax</p> <p><b>CO2:</b> understand computation of income from salary</p> <p><b>CO3:</b> understand computation of income from HP</p> <p><b>CO4:</b> understand computation of business income</p> <p><b>CO5:</b> understand computation of capital gains</p> <p><b>CO6:</b> understand set off and carry forward of</p>

			loss <b>CO7:</b> understand tax management
11.	Human Resource Management	BCOMMN301	<p><b>CO1:</b> understanding basics concept of human resource management</p> <p><b>CO2:</b> understand Human Resource Planning, Recruitment, and Selection</p> <p><b>CO3:</b> learn Training &amp; Development</p> <p><b>CO4:</b> learn Job Evaluation, Performance Appraisal and Compensation,</p> <p><b>CO5:</b> learn Compensation Management</p> <p><b>CO6:</b> learn Employee Maintenance and Employer Employee Relations</p> <p><b>CO7:</b> understand Human Resource Management in Changing Environment</p>

**SEMESTER: .....IV.....**

<b>COURSE OUTCOMES (CO)</b>			
<b>Sl No.</b>	<b>Course Name</b>	<b>Course Code</b>	<b>Course Outcomes(CO)</b>
12.	Indirect Tax	BCOMMJ401	<p><b>CO1:</b> connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.</p> <p><b>CO2:</b> understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.</p> <p><b>CO3:</b> comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.</p> <p><b>CO4:</b> understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.</p> <p><b>CO5:</b> know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.</p> <p><b>CO6:</b> comprehend the concepts of procedural concept of Excise Duties</p> <p><b>CO7:</b> know the concept of compliance under Excise duties.</p>
13.	Business Laws	BCOMMJ402	<b>CO1:</b> understand basic aspects of contracts for making the agreements, contracts and

			<p>subsequently enter valid business propositions.</p> <p><b>CO2:</b> recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.</p> <p><b>CO3:</b> understand the legitimate rights and obligations under The Sale of Goods Act</p> <p><b>CO4:</b> apply their skills to initiate entrepreneurial ventures as LLP</p> <p><b>CO5:</b> understand the fundamentals of Internet based activities under the Information and Technology Act.</p>
14.	Business Mathematics & Statistics*	BCOMMN401	<p><b>CO1:</b> acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.</p> <p><b>CO2:</b> gather knowledge about various probability concepts and distributions and their business applications.</p> <p><b>CO3:</b> understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.</p> <p><b>CO4:</b> develop an understanding of the index numbers and their utility in daily life and stock market.</p> <p><b>CO5:</b> become aware of the patterns revealed by the time series data and to use it to make predictions for the future.</p>

**B. Com. (UG)**

SEMESTER: .....V.....

<b>COURSE OUTCOMES (CO)</b>			
<b>Sl No.</b>	<b>Course Name</b>	<b>Course Code</b>	<b>Course Outcomes(CO)</b>
15.	Management Accounting	BCOMPDS501	<p><b>CO1:</b> understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.</p> <p><b>CO2:</b> understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and</p>

			<p>graphical approaches; and the application in businesses.</p> <p><b>CO3:</b> understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.</p> <p><b>CO4:</b> understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.</p> <p><b>CO5:</b> understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.</p>
16.	Cost Accounting	BCOMPDE502	<p><b>CO1:</b> understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.</p> <p><b>CO2:</b> understand the accounting and control of material and labour cost.</p> <p><b>CO3:</b> develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads</p> <p><b>CO4:</b> develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.</p> <p><b>CO5:</b> understand cost accounting book keeping systems and reconciliation of cost and financial account profits</p>
17.	Principles of Micro Economics	BCOMPGE501	<p><b>CO1:</b> describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.</p> <p><b>CO2:</b> expose fiscal and monetary policy implications through IS-LM framework in short run and long run.</p> <p><b>CO3:</b> comprehend the different theories of demand for money, supply of money approach and working of money multiplier.</p> <p><b>CO4:</b> elucidate causes and effects of different</p>

			<p>types of inflation and trade-off between inflation and unemployment.</p> <p><b>CO5:</b> describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.</p>
18.	Entrepreneurship Development	BCOMPSE501	<p><b>CO1:</b> understand the concept of entrepreneurship in the context of Indian economic scenario.</p> <p><b>CO2:</b> link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.</p> <p><b>CO3:</b> understand social support system for gaining strength towards entrepreneurial preferences.</p> <p><b>CO4:</b> understand entrepreneurial process for initiating new venture creation.</p> <p><b>CO5:</b> understand various dimensions of managing a business enterprise once it is formed.</p>

SEMESTER: .....VI.....

COURSE OUTCOMES (CO)			
Sl No.	Course Name	Course Code	Course Outcomes(CO)
19.	Advanced Cost Accounting	BCOMPDSE603	<p><b>CO1:</b> conceptualize different aspects of marginal costing and its difference with other costing techniques and apply different tools of marginal costing in taking appropriate decisions.</p> <p><b>CO2:</b> Understand the concepts of standard costing and variance analysis and measure relevant deviations.</p> <p><b>CO3:</b> understand the concepts and applications of process costing.</p> <p><b>CO4:</b> understand the concepts of uniform costing, make inter firm comparison with relevant tools and understand the concepts of operating costing and its application in selected areas of operation.</p> <p><b>CO5:</b> understand the concepts and different aspects of cost audit.</p>
20.	Computerized Accounting	BCOMPDSE604	<p><b>CO1:</b> know the basics of ERP and its application.</p> <p><b>CO2:</b> Understand the concepts and applications of computerized inventory management.</p> <p><b>CO3:</b> understand different aspects of recording day to day transactions in ERP.</p> <p><b>CO4:</b> understand the process of computerized</p>

			<p>receivables and payables management.</p> <p><b>CO5:</b> understand the concepts of management information system and its applications in ERP.</p>
21.	Indian Economy	BCOMPGE601	<p><b>CO1:</b> understand the basic features of Indian Economy</p> <p><b>CO2:</b> Understand different issues of Indian agricultural sector and food security system prevailing in the country</p> <p><b>CO3:</b> Address the issues of Industrial development of the country and to gauge the impact of impact of new industrial policy on industrial sector of the country</p> <p><b>CO4:</b> conceptualize Indian Financial sector and address global issues related to economic development of the country</p> <p><b>CO5:</b> Know about the Process of economic planning and its reforms in the context of Indian economy.</p>
22.	Personal Selling and Salesmanship	BCOMPSE601	<p><b>CO1:</b> understand the basic of personal selling</p> <p><b>CO2:</b> Understand different issues of buying motives</p> <p><b>CO3:</b> Address the issues of Selling process</p> <p><b>CO4:</b> conceptualize about sales report</p> <p><b>CO5:</b> Know about the Process of economic planning and its reforms in the context of Indian economy.</p>

**Durgapur Government College**

**Mapping/Co-relation Program Outcome(PO) & Course Outcome(CO)**

Department : Commerce Academic Session : 2024-25

CO details	PO details							
	Sl. No.	Course Code	PO1	PO2	PO3	PO4	PO5	PO6
1.		BCOMMJ101	✓	✓		✓	✓	✓
2.		BCOMMN101	✓	✓	✓	✓		✓
3.		MDC-1	✓	✓	✓	✓	✓	✓
4.		BCOMSE101	✓	✓	✓	✓		✓
5.		BCOMMJ201	✓	✓	✓	✓	✓	
6.		BCOMMN201	✓	✓	✓	✓	✓	✓
7.		MDC-2	✓	✓	✓	✓	✓	✓
8.		BCOMSE201	✓	✓	✓	✓	✓	✓
9.		BCOMMJ301	✓		✓	✓	✓	✓
10.		BCOMMJ302	✓	✓	✓	✓	✓	
11.		BCOMMN301	✓	✓	✓	✓	✓	✓
12.		BCOMMJ401	✓	✓	✓	✓		✓
13.		BCOMMJ402	✓	✓	✓	✓	✓	
14.		BCOMMJ401	✓	✓	✓	✓	✓	✓
15.		BCOMMJ402	✓		✓	✓		
16.		BCOMPDS501	✓	✓	✓	✓	✓	✓
17.		BCOMPDS502	✓	✓	✓		✓	✓
18.		BCOMPGE501	✓	✓	✓	✓	✓	✓

19.	BCOMPDSE603	✓	✓	✓	✓	✓	✓	✓
20.	BCOMPDSE604	✓	✓	✓	✓	✓		✓
21.	BCOMPGE601	✓	✓	✓	✓	✓	✓	
22.	BCOMPSE601	✓	✓	✓	✓	✓	✓	✓