

**PROGRAM OUTCOME
PROGRAM SPECIFIC OUTCOME
AND
COURSE OUTCOME**

**DEPARTMENT OF COMMERCE
BIDHAN CHANDRA COLLEGE
ASANSOL - 713304**

PROGRAM OUTCOME (PO)

PO -1: After completing Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO -2: The commerce and finance- focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO -3: The all-inclusive outlook of the course offers a number of value-based and job-oriented courses ensure that students are trained into up-to-date.

PROGRAM SPECIFIC OUTCOME (PSO)

PSO -1: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PSO -2: Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.

PSO -3: Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO -4: Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO -5: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PSO -6: Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO-7: Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other allied courses.

PSO -8: Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs.

PSO -9: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO -10: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO -11: Learners will be able to do higher education and advance research in the field of commerce and finance.

Course-Specific Outcomes

1. Financial Accounting

1. To impart the knowledge of various accounting concepts

2. To instill the knowledge about accounting procedures, methods and techniques.

3. To acquaint them with practical approach to accounts writing by using software package.

2. Business Economics (Micro)

1. To expose Students of Commerce to basic micro economic concepts and inculcate an analytical approach to the subject matter.

2. To stimulate the student interest by showing the relevance and use of various economic theories.

3. To apply economic reasoning to problems of business.

3. Business Mathematics and Statistics

1. To prepare for competitive examinations

2. To understand the concept of Simple interest, compound interest and the concept of EMI.

3. To understand the concept of shares and to calculate Dividend

4. To understand the concept of population and sample.

5. To use frequency distribution to make decision.

6. To understand and to calculate various types of averages and variations.

7. To understand the concept and application of profit and loss in business.

8. To solve LPP to maximize the profit and to minimize the cost.

9. To use correlation and regression analysis to estimate the relationship between two variables.

10. To understand the concept and techniques of different types of index numbers.

4. Computer Applications

1. To make the students familiar with Computer environment.

2. To make the students familiar with the basics of Operating System and business communication tools.

3. To make the students familiar with basics of Network, Internet and related concepts.

4. To make awareness among students about applications of Internet in Commerce.

5. To enable students to develop their own web site.

5. Banking and Insurance

1. To acquaint the students with the fundamentals of banking.
2. To develop the capability of students for knowing banking concepts and operations.
3. To make the students aware of banking business and practices.
4. To give thorough knowledge of banking operations.
5. To enlighten the students regarding the new concepts introduced in the banking system.

6. Marketing Management

1) General Objectives

- a) To create awareness about market and marketing.
- b) To establish link between commerce/Business and marketing.

2) Core Objectives

- a) To understand the basic concept of marketing.
- b) To understand marketing philosophy and generating ideas for marketing research.
- c) To know the relevance of marketing in modern competitive world.
- d) To develop an analytical ability to plan for various marketing strategy.

7. Business Environment & Entrepreneurship Development

1. To make the students aware about the Business Environment.
2. To create entrepreneurial awareness among students,
3. To motivate students to make their mind set for taking up entrepreneurship as career.

8. Bengali/English/Hindi/Urdu[MIL/AECC]

1. To offer students good pieces of prose and poetry so that they realize the beauty and communicative power of language.
2. To expose them to native cultural experiences and situations so that they understand the importance and utility of language.
3. To develop overall linguistic competence and communicative skills among the students
4. To develop oral and written communicative skills among the students so that their employability enhances and English becomes the medium of their livelihood and personality

9. Additional English

1. To expose students to a good blend of old and new literary extracts having various themes those are entertaining, enlightening and informative so that they realize the beauty and communicative power of English
2. To make students aware of the cultural values and the major problems in the world today
3. To develop literary sensibilities and communicative abilities among the students

10. Business Communication

1. To understand the concept, process and importance of communication.
2. To develop awareness regarding new trends in business communication.
3. To provide knowledge of various media of communication.
4. To develop business communication skills through the application and exercises.

II. Corporate Accounting

1. To enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.
2. To make aware the students about the conceptual aspect of corporate accounting
3. To enable the students to develop skills for Computerized Accounting
4. To enable the students to develop skills about accounting standards

12. Business Economics (Macro)

1. The objective of the course is to familiarize the students the basic concept of Macro Economics and application.
2. To Study the behavior of the economy as a whole.
3. To Study the relationship among broad aggregates.
4. To apply economic reasoning to problems of the economy.

13. Business Management

1. To provide basic knowledge & understanding about business management concept.
2. To provide an understanding about various functions of management.

14. Company Law

1. To impart students with the knowledge of fundamentals of Company Law.
2. To update the knowledge of provisions of the Companies Act of 2013.
3. To apprise the students of new concepts involving in company law regime.
4. To acquaint the students with the duties and responsibilities of Key Managerial Personnel.
5. To impart students the provisions and procedures under company law.

15. Cost Accounting

To Impart The Knowledge Of:

1. Basic Cost concepts.
2. Elements of cost.
3. Ascertainment of Material and Labour Cost.

16. Business Regulatory Framework

1. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.
2. To develop the awareness among the students regarding these laws affecting business, trade and commerce.

17. Advanced Financial Accounting.

1. To impart the knowledge of various accounting concepts
2. To instill the knowledge about accounting procedures, methods and techniques.
3. To acquaint them with practical approach to accounts writing by using software package.

18. Auditing & Taxation

The Study of Various Components of this course will enable the students:

1. To acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems.
2. To get knowledge about preparation of Audit report.
3. To understand the basic concepts and to acquire knowledge about Computation of Income, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

19. Advanced Cost Accounting

- 1 To impart knowledge regarding costing techniques.
- 2 To provide training as regards concepts, procedures and legal Provisions of cost audit.