



DHRUBA CHAND HALDER COLLEGE

(FORMERLY DAKSHIN BARASAT COLLEGE)

ESTD. – 1965

A NAAC Accredited Degree College Affiliated to University of Calcutta

P. O. Dakshin Barasat • Dist. South 24-Parganas • West Bengal • Pin 743372

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Ref. No.

Department of Commerce

Date20

Programme Outcomes (POs) for Honours students

PO1 – It is intended to enable the learners to acquire a sound base in accounting and finance so that they can make effective use in their working life, to enter into the field of managerial positions, accounting areas, banking sector, auditing, teaching, government employment etc.

PO2 – It is intended to make learners capable to cope up with higher studies like M. Com., CA, ICWA, CS, MBA etc.

PO3 – The learners will be able to do research in the field of accounting, finance and management.

PO4 – It is expected that through practical and theoretical expositions the students will be conversant with economic and business activities.

PO5 - Theoretical and practical training in various issues of direct and indirect tax are imparted with an intention of making them fit for market.

PO6 – After successful completion, the learners are expected to have the requisite knowledge to be employable and worthy of being self-employed.

Programme Outcomes (POs) for General students

PO1 – It is intended to enable the learners to acquire a reasonable base in accounting and finance so that they can make effective use, in their working life, to work, at least, as accountants, banking clerks, audit assistants and government accounting clerks etc.

PO2 – It is intended to make learners capable to take necessary preparation for succeeding in enrolling themselves in higher studies like CA, ICWA, CS, MBA etc.

PO3 – It is expected that through practical and theoretical expositions the students will be conversant with economic and business activities.

PO4 - Theoretical and practical training in various issues of direct and indirect tax are imparted with an intention of making them fit for working in consultancy firms.

PO5 – After successful completion, the learners are expected to have the requisite knowledge to be employable and worthy of being self-employed.

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Course Outcomes (COs)

Semester 1

Financial Accounting (B Com CC 1.1 Ch and CC 1.1 Cg)

- To understand the accounting principles, concepts and convention, basics of double entry system, revenue recognition, inventory valuation and accounting for depreciation.
- To familiarize with financial accounting standards, IFRS and accounting theory-capital maintenance, GAAP and Fair Value accounting.
- To learn how to prepare financial statements of Trading concern , Not for profit organisation and from incomplete records
- To understand the accounting principles, concepts and convention, basics of double entry system, revenue recognition, inventory valuation and accounting for depreciation.
- To familiarize with financial accounting standards, IFRS and accounting theory-capital maintenance, GAAP and Fair Value accounting.
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Business Laws (B Com CC 1.1 Chg)


- To gain basic knowledge of the provisions of the Indian Contract Act,1872 in relation to general principles of contract and specific contracts
- To understand the laws related to the Sales of Goods Act, 1930, Gain basic knowledge of the provisions of the Negotiable Instruments Act, 1881.
- To be familiarized with the provisions of the Partnership Act ,1932 , Limited Liability Partnership Act,2008 and gain an insight into Consumer Protection Act,1986

Microeconomics I & Statistics (B Com GE1.1Chg)

- To learn the concept of Demand and law of Demand, Consumer behaviour under various approach.
- To understand Production function and cost and how a firm reaches equilibrium under perfect competition
- To analyze the data by using some elementary statistical methods.

Principles of Management (B Com CC 1.2 Chg)

- To develop knowledge about management, Different schools of thoughts in management.
- To have a better understanding of planning, Give an idea about organisation, departmentalization, delegation, centralization and decentralization of authority.
- To familiarise with directing, motivation theories, coordination and Control.


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Semester 2

ENVS (AECC 2.1 Chg):

- To understand the definition, scope and importance of natural resources and associated problems.
- To understand the concept of ecosystem and different types of ecosystem.
- To understand biodiversity and its conservation.

Cost and Management Accounting –I (B Com CC 2.1 Cg)

- To understand the concepts and processes used to determine product costs and their treatment in cost accounting.
- To understand and learn cost ascertainment under Job Costing, Contract Costing, Service Costing and Process Costing methods.
- To learn cost book-keeping under non -integrated system and the need for reconciliation of Cost profit and Financial profit.

Cost and Management Accounting –I (B Com CC 2.1 Ch)

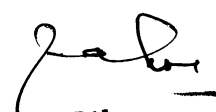
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Company Law (B Com CC 2.1 Chg)

- To understand the meaning and different types of companies as per the Companies act ,2013, the steps in formation of a company, promoters and function of promoter and various documents needed - Memorandum of Association, Articles of Association, Certification of Incorporation, prospectus and its contents.
- To acquire knowledge about company administration, different types of corporate meetings.
- To know different types of share capital and debentures, ESOP, Bonus , right, issue, allotment, forfeiture, buyback of shares, transfer and transmission , redemption of Preference shares and debentures, share certificate, D-Mat system.

E-Commerce & Business Communication (B Com GE 2.1 Chg)

- To understand the concepts of E-Commerce, Business models B2B, B2C, C2C C2B etc., E-CRM and SCM and Different methods of e-payments.
- To Familiarize with ERP and New trends in E-Commerce.
- To gather knowledge about modern form of communication , use of communication technology, drafting of Notice, Circular, Minutes of meeting, Report,CV writing, Business letter writing- Quotation, Confirmation, Refusal and cancellation of orders Recommendation, credit collection, Claim and Bank loan.


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Marketing Management and Human resource Management (B Com CC 2.2 Chg)

- To understand the modern marketing concept, consumer behaviour and market segmentation.
- To get clear idea of product mix, product planning, product life cycle, Channels of distribution and pricing strategies and recent developments in marketing.
- To understand the objectives, scope, functions and environment of Human Resource Management, manpower planning, components of a job study, selection process, training, job evaluation and performance appraisal.

Semester 3

Financial Accounting –II (B Com CC 3.1 Cg)

- To understand accounting procedure of Partnership Firm in case of Change in constitution of firm, Admission, Retirement, Retirement -cum-admission and Death of a Partner. Accounting for Dissolution of Firm-Piecemeal distribution_ Surplus Capital basis and Maximum Possible Loss basis.
- To learn the accounting for branch and departmental accounts
- To understand the accounting of hire purchase and instalment payment system.

Business Mathematics & Statistics (B Com GE 3.1 Chg)

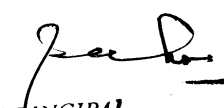
- To Learn the concepts of Permutation and combination and Binomial theorem and Logarithm
- To Understand Set Theory
- To learn the concepts of Compound interest and Annuities and solve problems in business application.

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- To learn the accounting for branch and departmental accounts
- To understand the accounting of hire purchase and instalment payment system.

Information Technology & Its Application in Business (B Com SEC 3.1 Chg)

- To understand the concept of data and the impact of information technology on business. Learn and have clear idea about Data Organisation and database management system
- To gain thorough understanding of Internet and its applications. Scope of Security, Hacking and Security threat
- To develop an ability to undertake data entry in spreadsheets and perform mathematical and statistical calculations using functions.
- To learn to prepare slides in MS Powerpoint


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Indian financial System (B Com CC 3.2 Ch)

- To understand and acquaint with the structure of Indian Financial system and its components.
- To gain knowledge about money market and capital market. Analyse Indian securities market. Analyse about the Intermediaries in the financial market, methods through which the capital fund can be raised
- To familiarize with the functioning of various financial institutions in India.

Semester 4

Taxation –I (B Com CC 4.1 Cg)

- To gain knowledge about residential status, incidence of tax, exempted income and agricultural income and its taxability.
- To learn how to compute taxable income from salary, house property, profits and gains of business and profession, capital gain and other sources.
- To gain knowledge of clubbing of income, set-off and carry forward of losses, aggregation of income, the deductions available from gross total income of an individual assessee.

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Entrepreneurship Development and Business Ethics (B Com CC 4.1 Chg)

- To understand the functions of entrepreneur and its qualities, contemporary role models in Indian Business, conflicts in family business along with its resolution and various dimensions of entrepreneurship.
- To learn the procedure for preparing project appraisal and report and to identify the resources of business for a new start up.
- To understand the concepts and principles of Business Ethics and its application in management, corporate culture and corporate governance.

Microeconomics- II & Indian Economy (B Com GE 4.1 Chg)

- To understand the concept of monopoly, price discrimination, social cost of monopoly, imperfectly competitive firm, monopolistic competition and oligopoly.
- To understand the concept of factor price determination, national income, sectoral distribution of national income, structural change in Indian economy, issue of service-led growth


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- To learn about problems of agricultural sector, Industry and Service sector and unfavourable balance of payments, problem of unemployment and poverty in India.

Cost and Management Accounting –II (B Com CC 4.2 Cg)

- To gain knowledge about costing of Joint product & By product and Activity Based Costing.
- To understand the concepts of budgeting and budgetary control and Standard Costing technique
- To learn about CVP Analysis & Marginal Costing along with its application in short term decision making on product pricing, make or buy, choosing of alternative course of action, closing down , product mix etc

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Semester 5

Auditing & Assurance (B Com CC 5.1 Cg)


- To gain knowledge about auditing, Basic principles governing an audit, concept of auditor's independence, Classification of audit, audit programmes, working papers and preliminaries before audit.
- To analyse about implementing internal check and internal control in concerns.
- To understand the various aspects of vouching. Learn how to verify and value assets and liabilities.

Auditing & Assurance (B Com CC 5.1 Ch)

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Taxation –II (B Com General DSE 5.1 A)

- To learn computation of total income and income tax liability of individual and Firm
- To learn provisions for Filing of Return of income, Assessment procedure, PAN, TAN, treatment procedure, PAN , TAN


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- To understand who is liable to pay advance tax, due dates and amount of advance tax to be paid in instalments. Penal provision in the form of interest and fees u/s 234A, 234B 234C and 234F.

Macroeconomics and Advanced Business Mathematics (B Com Honours DSE 5.1A)

- To understand the basic concept of the macroeconomics
- To learn concept and measurement of National Income. Determination of Equilibrium level of National Income.
- To understand the definition of Functions, elementary ideas of limit and continuity.

Corporate Accounting (B Com Honours & General DSE 5.2A)

- To understand the procedures and accounting for issue of shares , forfeiture and reissue of shares
- To learn accounting for Buy Back of securities, redemption of preference shares and redemption of debentures.
- To prepare Financial Statements of Companies

Taxation –II (B Com Honours CC 5.2 Ch)

- To learn computation of total income and income tax liability of individual and Firm
- To learn provisions for Filing of Return of income, Assessment procedure, PAN , TAN
- To understand who is liable to pay advance tax, due dates and amount of advance tax to be paid in instalments. Penal provision in the form of interest and fees u/s 234A, 234B 234C and 234F.

Semester 6

Project Work (B Com Honours CC 6.1 Ch)

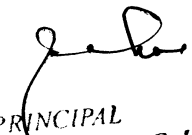
- To enable the student in application of conceptual knowledge in real life situations.
- To apply the knowledge in conducting research and present the findings in the form of a project report
- To develop analytical skills in generalisation of things and concepts and ability to present the case.

Computerised Accounting system and E- Filing of Tax Returns (B Com Honours & General SEC 6.1 Chg)

- To enable the student in application of conceptual knowledge in real life situations.
- To understand designing computerised accounting system using DBMS
- To able to prepare and submit E- filing of Return of Income.

Financial Reporting and Financial Statement Analysis (B Com Honours & General DSE 6.1 A)

- To learn how to prepare consolidated balance sheet.
- To understand the requirements of Ind AS 1, Ind AS 16 and Ind AS 33


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- To gain knowledge about the preparation of Fund Flow Statement and Cash Flow Statement. Evaluate the financial position of a concern through cash flow statement.

Financial Management (B Com Honours & General DSE 6.2 A)

- To understand the objective of financial management, Role of CFO, Time Value of Money.
- To get to know different sources of finances. Concept, relevance and calculation of specific cost of capital and WACC
- To familiarize with the concept of Leverage and associated risk and learn capital structure theories.
- To get acquainted with techniques of capital budgeting under certainty condition.



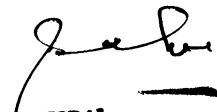
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Department of Commerce

CO-PO MAPPING


For Honours students

CO	PO1	PO2	PO3	PO4	PO5	PO6
GE1.1 Chg		√	√	√		
CC 1.1 Chg	√	√	√	√	√	
CC 1.2 Chg	√	√	√	√		
CC 1.1 Ch	√	√	√	√	√	√
GE2.1 Chg						
GE2.1 Chg	√	√	√	√		
CC 2.1 Chg	√	√	√	√		
CC 2.2 Chg	√	√	√	√		
CC 2.1 Ch	√	√	√	√		
SEC 3.1 Chg						
SEC 3.1 Chg	√	√	√	√		√
GE 3.1 Chg		√		√		
CC 3.1 Ch	√	√	√	√		√
CC 3.2 Ch		√		√		
GE 4.1 Chg						
GE 4.1 Chg		√		√		
CC 4.1 Chg		√		√		
CC 4.1 Ch	√	√	√	√	√	√
CC 4.2 Ch	√	√	√	√		
CC 5.1 Ch						
CC 5.1 Ch	√	√	√	√		
CC 5.2 Ch	√	√	√	√	√	√
DSE 5.1 A		√		√		
DSE 5.2 A	√	√	√	√		√
SEC 6.1 Chg						
SEC 6.1 Chg	√	√	√	√	√	√
CC 6.1 Ch		√		√		
DSE 6.1 A	√	√	√	√		√
DSE 6.2 A	√	√	√	√		


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For General students

CO	PO1	PO2	PO3	PO4	PO5
GE1.1 Chg		√	√		
CC 1.1 Chg	√	√	√	√	
CC 1.2 Chg	√	√	√		
CC 1.1 Cg	√	√	√	√	√
GE2.1 Chg					
GE2.1 Chg	√	√	√		
CC 2.1 Chg	√	√	√		
CC 2.2 Chg	√	√	√		
CC 2.1 Cg	√	√	√		
SEC 3.1 Chg					
SEC 3.1 Chg	√	√	√		√
GE 3.1 Chg		√	√		
CC 3.1 Cg	√	√	√		√
GE 4.1 Chg					
GE 4.1 Chg		√	√		
CC 4.1 Chg		√	√		
CC 4.1 Cg	√	√	√	√	√
CC 4.2 Cg	√	√	√		
CC 5.1 Cg					
CC 5.1 Cg	√	√	√		
DSE 5.1 A		√	√		
DSE 5.2 A	√	√	√		√
SEC 6.1 Chg					
SEC 6.1 Chg	√	√	√	√	√
DSE 6.1 A	√	√	√		√
DSE 6.2 A	√	√	√		


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