### **DINABANDHU ANDREWS COLLEGE**

#### AFFLIATED TO UNIVERSITY OF CALCUTTA

## **Department of COMMERCE**

#### **UNDERGRADUATE SECTION**

Model Reference: University of Calcutta, Syllabus for COMMERCE Advanced (CBCS) [with effect from July 2018 (2018-19)] (Notification No. CSR/12/18)

The Programme Outcomes (PO) of B.Com. Honours Commerce Curriculum:

Programme Outcome Nos	Programme Outcome (PO)							
PO A	<ul> <li>Proper commerce-based understanding will help in developing rational individuals in the society to deal with relevant economic dilemma.</li> </ul>							
РОВ	<ul> <li>Help the students in understanding the concept of Saving-Investment and its impact in the Macro-economic development of the society.</li> </ul>							
РОС	<ul> <li>Helps in developing the students as rational decision makers, managerial personnel and marketing sales force by studying Financial Management, Human Resource Management and Marketing Management.</li> </ul>							
PO D	<ul> <li>Knowledge of Accountancy will help the students in understanding the fundamentals of Commerce.</li> </ul>							
PO E	<ul> <li>Knowledge of computation of direct and indirect taxation helps the students in calculating the Government's estimated revenue.</li> </ul>							
PO F	Value based subject help the students to be more ethical while doing business.							
PO G	The curriculum empowers the students with adequate knowledge for practical exposure.							
РОН	Computerised accounting equip the students for job market.							

Programme Specific Outcomes Nos	Programme Specific Outcomes (PSO)						
PSO 1	<ul> <li>To be able to prepare and regularly maintain books of accounts for any individual or corporate entities. Students will be able to analyse and interpret the financial statements of organizations to depict their financial performance.</li> </ul>						
PSO 2	. Students will be able to perform Tax Management and Tax Planning .						
PSO 3	<ul> <li>The students gain an understanding of writing techniques of business letter, circulars and other formal notices.</li> </ul>						
PSO 4	<ul> <li>The students acquire knowledge of the financial markets prevalent in India and financial system currently operating in the Indian Economy through the Analysis of Capital Market, Stock Exchange, Financial Instruments and Financial Services .</li> </ul>						
PSO 5	<ul> <li>Students will acquire knowledge on Auditing. Course in CBCS helps to improve students' abilities and aid in career decision-making.</li> </ul>						

#### Mapping of PO & PSO for Commerce Hons Syllabus of 2018-19 of CU.

PSO	PO								
	A	В	С	D	E	F	G	Н	
1	V	V	V	V	$\sqrt{}$	$\sqrt{}$	V	V	
2	V	$\sqrt{}$	$\sqrt{}$	V	√	$\sqrt{}$	V	√	
3	√	$\sqrt{}$	$\sqrt{}$	V	V	V	V	√	
4	V	V	V	<b>V</b>	V	V	<b>V</b>	V	
5	V	٧	V	٧		V	<b>V</b>	V	

# Programme Outcome for CBCS Semester wise Courses in Commerce Honours 2018-19 Under University of Calcutta

TABLE 1

COURSE DURATION	COURSE DETAIL	PROGRAMME OUTCOME (PO)								
		A	В	C	D	E	F	G	Н	
FIRST YEAR SEMESTER I (6 Months)	GE 1.1 Chg Microeconomics I & Statistics  CC 1.1 Chg Business Laws  CC 1.2 Chg Principles of Management  CC 1.1 Ch Financial Accounting - I	1			<b>V</b>		<b>√</b>			
FIRST YEAR SEMESTER II (6 Months)	GE 2.1 Chg E-Commerce & Business Communication CC2.1 Chg Company Law CC 2.2 Chg Marketing Management and Human Resource Management CC 2.1Ch Cost and Management Accounting - I	<b>V</b>	V	V			V			

SECOND YEAR SEMESTER III (6 Months)	SEC 3.1 Chg Information Technology & Its Application in Business GE 3.1 Chg Business Mathematics & Statistics CC3.1 Ch Financial Accounting II CC3.2 Ch Indian Financial System	√ √	√	√ √	√ √	$\sqrt{}$	V		V
SECOND YEAR SEMESTER IV (6 Months)	GE 4.1 Chg Microeconomics II & Indian Economy CC 4.1 Chg Entrepreneurship Development and Business Ethics CC 4.1 Ch Taxation I CC 4.2 Ch Cost and Management Accounting -II	<b>√</b>	V	V	V		V		V
THIRD YEAR SEMESTER V (6 Months)	, CC 5.1Ch Auditing & Assurance CC 5.2 Ch Taxation II DSE 5.1 A* Economics II and Advanced Business Mathematics 6 DSE 5.2 A* Corporate Accounting	<b>√</b>			$\checkmark$		$\checkmark$		
THIRD	AECC 6.1Chg Environmental	√ √	<b>V</b>	√ √		$\sqrt{}$		<b>√</b>	
YEAR SEMESTER VI (6 Months)	Studies  SEC 6.1Chg Computerised  Accounting and e-Filing of Tax  Returns	\ \ \	√	√	√	$\checkmark$			
	CC 6.1 Ch Project Work  DSE 6.1 A** Financial Reporting and Financial Statement Analysis  DSE 6.2 A** Financial  Management	√ √	<b>V</b>	√ √	V				