



# **MUGBERIA GANGADHAR MAHAVIDYALAYA**

P.O.—BHUPATINAGAR, Dist.—PURBA MEDINIPUR, PIN.—721425, WEST BENGAL, INDIA

NAAC Re-Accredited B-Level Govt. aided College

CPE (Under UGC XII Plan) & NCTE Approved Institutions

DBT Star College Scheme Award Recipient

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## **DEPARTMENT OF COMMERCE**

**MUGBERIA GANGADHAR MAHAVIDYALAYA, MUGBERIA 721425**

**PROGRAMME OUTCOME (PO), COURSE OUTCOME (CO) AND PROGRAMME SPECIFIC OUTCOME (PSO) FOR END  
SEMESTER STUDENTS UNDERGRADUATE COURSE: 2021-2022**

**Programme Name: B. Com. HONS (COMMERCE)**

# **BACHELOR OF COMMERCE**

## COs, PSOs and POs Mapping

### PROGRAMME OUTCOME (PO)

<b>PO 1</b>	<p><b>Critical Thinking</b> Learn to incorporate the fundamental principles of science and logic into your decisions, actions, and interventions. Gain the capacity to identify the dominant mindset in some prevailing ideas and use this knowledge to map out a progressive course for actions and interventions. Develop your capacity for self-criticism as well as your capacity for seeing situations, difficulties, and social concerns from a variety of angles.</p>
<b>PO 2</b>	<p><b>Effective Citizenship</b> By upholding the nation's sovereignty, socialism, secularism, democracy, and republican values, one can learn to take part in nation-building. Take steps to cultivate gender-sensitive attitudes, environmental consciousness, sympathetic social awareness of different forms of marginalization, and the capacity to recognize and oppose different forms of prejudice. Take in some of the major moments from the history of the country and the area particularly of the post-colonialist modernization agenda, the native communities' rebirth, and the liberation movement.</p>
<b>PO 3</b>	<p><b>Effective Communication</b> Gain proficiency in both English and one modern Indian language in speaking, writing, reading, and listening both in person and through electronic media. Develop your ability to clearly express, critically think about, integrate, and assess concepts and circumstances. Make assumptions and express agreement or disagreement by combining logic and imagination.</p>
<b>PO 4</b>	<p><b>Interdisciplinary</b> Consider knowledge to be an organic, all-encompassing, connected, and integrated mental ability. Recognize that sustainable development and environmental surroundings are fundamental multidisciplinary topics that affect all academic fields. Develop artistic, humanistic, social and aesthetic senses to solve problems and create a broad viewpoint.</p>
<b>PO 5</b>	<p><b>Self-Directed and Life-long Learning</b> Learn how to learn on your own and throughout your life in the broader context of socio-technological transformations.</p>
<b>PO 6</b>	<p><b>Ethics</b> Recognize and comprehend the moral elements, value system, and individual responsibility for the country and society. Show academic accountability as well as intellectual and personal integrity. Respectfully cooperate both individually and in groups with others.</p>

### **PROGRAMME SPECIFIC OUTCOME (PSO)**

<b>PSO 1</b>	Understand and appreciate the concepts and techniques of commerce and its relevant application in suitable business environment.
<b>PSO 2</b>	Conceive the ideas on entrepreneurship and develop the skills for setting up and management of business organizations.
<b>PSO 3</b>	Develop the skills and abilities to become competent and competitive in the business world.
<b>PSO 4</b>	Develop the competency to take wise decisions at personal and professional level.
<b>PSO 5</b>	Appraise the impact of other disciplines on the working of business.
<b>PSO 6</b>	To make the students capable of managing the office activities with the help of information technology.

### **COURSE OUTCOMES (COs)**

#### Paper C1T: Financial Accounting

<b>CO1</b>	To develop among the students a conceptual understanding of the fundamentals of financial accounting system and to equip them with basic skills for recording various types of business transactions.	PO1,PO5,PO6
<b>CO2</b>	To help the students to acquire the conceptual knowledge of Accounting and to help them to learn the techniques of preparing the financial statements.	PO1,PO5,PO6 PSO1,PSO2

#### Paper C1P: Financial Accounting Practical

<b>CO1</b>	Make basic use of Enterprise software, and its role in integrating business functions.	PO1,PO3,PO5,PO6 PSO3,PSO6
<b>CO2</b>	Analyze the strategic options for ERP identification and adoption.	PO1,PO3,PO5,PO6 PSO2,PSO5
<b>CO3</b>	Design the ERP implementation strategies.	PO1,PO3,PO5 PO6,PSO3
<b>CO4</b>	Create reengineered business processes for successful ERP implementation.	PO1,PO3,PO5,PO6

#### Paper C2T: Business Law

<b>CO1</b>	Understanding various aspects of Law to deal with real life business transactions as a consumer & seller too if need arises.	PO1,PO2,PO3,PO5 PO6,PSO4
<b>CO2</b>	To provide a brief idea about the framework of Indian Business Laws.	PO1,PO2,PO3, PO5,PO6,PSO2

Paper GE-1: Micro Economics

<b>CO1</b>	Understanding the importance of Economic Concepts related to business activity	PO1,PO2,PO3,PO5 PO6,PSO3
<b>CO2</b>	Acquainting the students to correlate the Economic Concepts with Business field on the Whole	PO1,PO2,PO3 PO5,PO6
<b>CO3</b>	Understanding the importance of Economic Concepts related to business activity and economy as a whole	PO1,PO2,PO3,PO5 PO6,PSO2

Paper C3T: Corporate Accounting

<b>CO1</b>	To make the students familiarize with Corporate accounting procedure and to understand the accounting for Companies as per the Accounting Standards.	PO1,PO2,PO3 PO5,PO6
<b>CO2</b>	To help the students to acquire the conceptual knowledge of Corporate Accounting, and to help them to learn the techniques of preparing the financial statements.	PO1,PO2,PO3 PO5,PO6

Paper C4T: Corporate Laws

<b>CO1</b>	Understanding various aspects of Law to deal with real life business transactions as a consumer & seller too if need arises.	PO1,PO2,PO3,PO5 PO6, PSO1
<b>CO2</b>	To provide a brief idea about the framework of Indian Business Laws.	PO1,PO2,PO3,PO5 PO6,PSO4

Paper GE-2: Macro Economics

<b>CO1</b>	Understanding the importance of Economic Concepts related to business activity	PO1,PO2,PO3 PO5,PO6
<b>CO2</b>	Acquainting the students to correlate the Economic Concepts with Business field on the Whole	PO1,PO2,PO3,PO5 PO6,PSO4
<b>CO3</b>	Understanding the importance of Economic Concepts related to business activity and economy as a whole	PO1,PO2,PO3,PO5 PO6,PSO3

Paper C5T: Human Resource Management

<b>CO1</b>	Understanding human resource management, objectives, importance, and how to work HRM, the role of the human resource manager.	PO1,PO4,PO6 PSO1,PSO5
<b>CO2</b>	Help students understand recruitment, selection, their types, and how it has worked in the field of HRM.	PO1,PO4,PO6 PSO2,PSO4
<b>CO3</b>	Understanding the overall concepts and their application of training, development and performance appraisal, and its method and technique.	PO1,PO4,PO6,PSO2
<b>CO4</b>	Understanding the overview of employer and employee relationship, industrial dispute and its causes, and statement processes.	PO1,PO4,PO6 PSO1,PSO6

Paper C6T: Income Tax Law and Practice

<b>CO1</b>	Knowing changes in rules, regulations from time to time and submit Income tax returns.	PO1,PO2,PO3,PO5 PO6,PSO4
<b>CO2</b>	To give the students the basic idea about the theoretical aspects of income tax in India, and to give an idea about the computation of income under different heads.	PO1,PO2,PO3, PO5,PO6, PSO5

Paper C7T: Management Principles and Applications

<b>CO1</b>	Having a basic idea about various types of organizations & Principles of Management	PO1,PO3,PO5 PO6,PSO3
<b>CO2</b>	To acquaint the students with the principles of management, help in understanding various functions of management and developing management skills.	PO1,PO3,PO5,PO6

Paper GE3T: Business Statistics

<b>CO1</b>	Acquainting the students with basic knowledge of Statistical methods, & Graphical presentation of data analyzed with the help of Tabulation.	PO1,PO2,PO4 PO5,PO6
<b>CO2</b>	Acquaintance of Probability rules and concepts to discrete and continuous random variables to answer questions within a business context.	PO1,PO2,PO4,PO5 PO6,PSO2
<b>CO3</b>	Acquainting the students with basic knowledge of calculus, LPP, OPTIMIZATION methods.	PO1,PO2,PO4, PO5,PO6,PSO3

Paper SEC-1: E-Commerce

<b>CO1</b>	To understand the concept of E-Commerce and Describe the opportunities and challenges offered by E-Commerce.	PO1,PO4,PO6
<b>CO2</b>	To know the introduction of Internet and the evolution of the Internet.	PO1,PO4,PO6,PSO2
<b>CO3</b>	To able to handle electronic payment technology and requirements for internet based payments.	PO1,PO4,PO6
<b>CO4</b>	To know the Conceptual learned concept of online shopping and models of Electronic market and internet security, digital signature.	PO1,PO4,PO6,PSO1

Paper C8T: Cost Accounting

<b>CO1</b>	Basic knowledge of cost concepts and accounting procedure in manufacturing concerns.	PO1,PO2,PO3 PO5,PO6,PSO2
<b>CO2</b>	Understand various costing systems and management systems, Analyze and provide recommendations to improve the operations of organizations through the application of Cost and Management accounting techniques.	PO1,PO2,PO3 PO5,PO6,PSO6

<b>CO3</b>	Evaluate the costs and benefits of different conventional and contemporary costing systems	PO1,PO2,PO3 PO5,PO6
<b>CO4</b>	Differentiate methods of schedule costs as per unit of production , methods of calculating stock consumption and Identify the specifics of different costing methods	PO1,PO2,PO3 PO5,PO6

Paper C9T: Business Mathematics

<b>CO1</b>	Understanding progression (both arithmetic and geometric) along with different forms of equations (i.e. linear, quadratic, equation with different orders and simultaneous equations).	PO1,PO4,PO5,PSO1 PSO3,PSO4
<b>CO2</b>	Understanding logarithmic transformation, surds, indices, the mechanism of permutation and combination, Interest calculations, Matrix algebra and fundamentals of Determinants with Cramer's Rule.	PO1,PO5,PSO1 PSO3PSO4

Paper C10T: Computer Application in Business

<b>CO1</b>	To understand the students MS Word and its components	PO1,PO4,PO6
<b>CO2</b>	To know the students about MS-PowerPoint and custom animation	PO1,PO4,PO6
<b>CO3</b>	To understand the insertion and editing Formula in MS-Excel	PO1,PO4,PO6,PSO3
<b>CO4</b>	To make the students in Chart creation using and MS Access: Creating a Simple Database and Tables	PO1,PO4,PO6
<b>CO5</b>	To understand the Cascading Style Sheets like Introduction, using Styles, simple examples, your own styles	PO1,PO4,PO6,PSO2
<b>CO6</b>	To understand JavaScript and understand Objects in JavaScript	PO1,PO4,PO6
<b>CO7</b>	To describe data models and schemas in DBMS	PO1,PO4,PO6,PSO6
<b>CO8</b>	To use SQL the standard language of relational database	PO1,PO4,PO6,PSO6



Paper GE-4: Indian Economy

<b>CO1</b>	Understanding the Concept and Measures of Development and Underdevelopment.	PO1,PO2,PO4,PO5 PO6,PSO1,PSO3,PSO4
<b>CO2</b>	To know what is nation's income, GDP, measure scale of its, and importance in economic prospects.	PO1,PO2,PO4,PO5 PO6, PSO1,PSO2,PSO6
<b>CO3</b>	Understand the monetary and fiscal policy, their measure tools, importance, and process. Overview of some Sectoral Trends and Issues like Agriculture Sector, Industry and Services Sector, Financial Sector.	PO1,PO2,PO4,PO5 PO6,PSO3,PSO1,PSO6

Paper SEC-2: Entrepreneurship

<b>CO1</b>	Basic Knowledge about Govt. policies related to business	PO2,PO4,PO5,PO6,PSO2
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Paper C11T: Principles of Marketing

<b>CO1</b>	Understanding concept and importance of marketing; Evolution of marketing, marketing Mix, and its importance and components.	PO1,PO2,PO4,PO5 PO6,PSO1,PSO3,PSO5
<b>CO2</b>	To know the consumer behaviors and how it is work. Market segmentation and its importance. Concept of product and product Mix.	PO1,PO2,PO4,PO5 PO6,PSO1,PSO2,PSO6
<b>CO3</b>	Understanding importance and application of pricing in market. Distribution channel types and its working technique.	PO1,PO2,PO4,PO5 PO6, PSO3,PSO1,PSO5
<b>CO4</b>	Understanding the marketing promotion and their different types of promotion technique. To know the Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing	PO1,PO2,PO4 PO6,PSO1,PSO3

Paper C12T: Fundamentals of Financial Management

<b>CO1</b>	Understanding the scope of financial management, Profit vs. Wealth Maximization, Time value of money, short-term and long-term sources of finances, their cost of capital.	PO1,PO4,PO5,PSO1 PSO3,PSO4,PSO6
<b>CO2</b>	Appreciating the need of optimum capital structure and optimum dividend payout to maximize the value of the firm.	PO1,PO3,PO5,PSO1 PSO3,PSO4

Paper DSE -1: Management Accounting

<b>CO1</b>	Appreciate the scope and functions of Management Accounting and the need of such a branch as an alternative to Financial Accounting.	PO1,PO3,PO5,PSO1 PSO4,PSO6
<b>CO2</b>	Understand the budgetary control, objective and different methods. To know the standard costing and solution of Variance Analysis used in standard costing.	PO1,PO2,PO4,PO5, PO6, PSO1,PSO2
<b>CO3</b>	To understand the marginal costing, familiar of different calculation method of marginal costing with students	PO1,PO2,PO4, PO5,PO6, PSO3, PSO1,PSO6
<b>CO4</b>	To help the student how to take decision in organization during preparing costing.	PO2,PO4,PO6,PSO1,PSO6

Paper DSE-2: Financial Markets, Institutions and Financial Services

<b>CO1</b>	Knowledge of Service organizations, banking & insurance companies accounting procedure helps the student in their job	PO1,PO2,PO4,PO5,PO6
<b>CO2</b>	To gain the students to Practice the Accounting procedure in DifferentService Organizations.	PO1,PO2,PO4,PO5 PO6,PSO6
<b>CO3</b>	To know the types of Insurance Companies and the accountingprocedures in Insurance Companies.	PO1,PO2,PO4 PO5,PO6

<b>CO4</b>	To provide to the students an understanding of the fundamentals of banking and impart basic knowledge of modern banking practice	PO1,PO2,PO4 PO5,PO5
<b>CO5</b>	To read central bank policy documents and evaluate the immediate impacts of central bank policy changes on financial markets	PO1,PO2,PO3 PO4,PSO3
<b>CO6</b>	Analyze and describe the long-term and short-term social goals of central bank policy makers and scrutinize commercial bank balance sheets and evaluate profitability and systemic financial stability.	PO1,PO2,PO3 PO4,PSO2

**Paper C13T: Auditing and Corporate Governance**

<b>CO1</b>	Understanding the need of Audit, its objectives, scope and relationship with other subjects.	PO1,PO4,PSO1,PSO3 PSO4
<b>CO2</b>	How an Audit commences, the program, relevance of an Audit Notebook, Checklists for an auditor and Verification of accounts.	PO1,PO3,PSO1,PSO3 PSO4
<b>CO3</b>	Understanding the internal control system and its objectives, relationship with audit (mainly external) and its procedures, audit committee.	PO1,PO3,PSO1,PSO3 PSO4
<b>CO4</b>	Understanding the vouchering, and its Importance and General Principles.	PO1,PO4,PO5,PSO1 PSO3,PSO4
<b>CO5</b>	Understanding the rights, duties and role of an auditor, Audit of different forms of business (e.g. Sole proprietorship, Partnership firm, Companies, Hospitals, Clubs and Educational institutes), the implication of an Audit report and an Auditors certificate.	PO1,PO2,PO5,PO6 PSO1,PSO3,PSO4 PSO6

**Paper C14T: Indirect Tax Law**

<b>CO1</b>	Enabling the student to understand the importance of Indirect taxes(GST) in India & other countries, it's contribution to speed up the economic development	PO1,PO2,PO3,PO5 PO6,PSO2
<b>CO2</b>	To provide knowledge about goods service tax and create employability to the students in the commercial tax practices.	PO1,PO2,PO3,PO5 PO6
<b>CO3</b>	To understand the procedure for registration, payment and refund of GST	PO1,PO2,PO3,PO5, PO6,PSO1
<b>CO4</b>	To know tax related with movement of goods CO5- To understand the appeals, offences and penalties with respect to GST	PO1,PO2,PO3,PO5, PO6

Paper DSE-3: Business Tax Procedure and Management

<b>CO1</b>	To understand the Advance payment of tax, its procedures, documentation, returns etc.	PO1,PO4,PO5,PO6 PSO1,PSO4
<b>CO2</b>	To know the tax Assessment, re-assessment, and rectification of mistakes. Appeals and revisions.	PO1,PO2,PSO1 PSO2,PSO3
<b>CO3</b>	To understand PAN, TAN, TIN and TDS, their procedures, documentation and application area. Familiar with tax technologies.	PO4,PO5,PO6,PSO1, PSO3,PSO4,PSO6

Paper DSE-4: Business Research Methods and Project Work

<b>CO1</b>	Understand the concept of research, its importance and its types. Research data, variable used in.	PO1,PO2,PO4,PO 5,PO6,PSO1,PSO3,PSO6
<b>CO2</b>	The process of research, and study on different methods of research namely Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies.	PO1,PO2, PSO1,PSO2,PSO4
<b>CO3</b>	Understand the research hypotheses and conceptual idea about different statistical tools and their uses in the research area. Learnt about how to prepare a research report and presentation.	PO1,PO4,PO5,PO6 PSO3,PSO1,PSO5

**MUGBERIA GANGADHAR MAHAVIDYALAYA, MUGBERIA 721425**

**DEPARTMENT OF COMMERCE**

**MAPPING OF CO, PO, PSO**

		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
<b>C1T</b>	<b>CO1</b>	✓				✓	✓						
	<b>CO2</b>	✓				✓	✓	✓	✓				
<b>C1P</b>	<b>CO1</b>	✓		✓		✓	✓			✓			✓
	<b>CO2</b>	✓		✓		✓	✓		✓			✓	
	<b>CO3</b>	✓		✓		✓	✓			✓			
	<b>CO4</b>	✓		✓		✓	✓						
<b>C2T</b>	<b>CO1</b>	✓	✓	✓		✓	✓				✓		
	<b>CO2</b>	✓	✓	✓		✓	✓		✓				
<b>GE1</b>	<b>CO1</b>	✓	✓	✓		✓	✓			✓			
	<b>CO2</b>	✓	✓	✓		✓	✓						
	<b>CO3</b>	✓	✓	✓		✓	✓		✓				
<b>C3T</b>	<b>CO1</b>	✓	✓	✓		✓	✓						
	<b>CO2</b>	✓	✓	✓		✓	✓						
<b>C4T</b>	<b>CO1</b>	✓	✓	✓		✓	✓	✓					
	<b>CO2</b>	✓	✓		✓	✓	✓			✓			
<b>GE2</b>	<b>CO1</b>	✓	✓	✓		✓	✓						
	<b>CO2</b>	✓	✓	✓		✓	✓				✓		
	<b>CO3</b>	✓	✓	✓		✓	✓			✓			
<b>C5T</b>	<b>CO1</b>	✓			✓		✓	✓				✓	
	<b>CO2</b>	✓			✓		✓		✓		✓		
	<b>CO3</b>	✓			✓		✓		✓				
	<b>CO4</b>	✓			✓		✓	✓					✓
<b>C6T</b>	<b>CO1</b>	✓	✓	✓		✓	✓				✓		
	<b>CO2</b>	✓	✓	✓		✓	✓					✓	

C7T	CO1	✓		✓		✓	✓			✓			
	CO2	✓		✓		✓	✓						
GE3T	CO1	✓	✓		✓	✓	✓						
	CO2	✓	✓		✓	✓	✓		✓				
	CO3	✓	✓		✓	✓	✓			✓			
SEC1	CO1	✓			✓		✓						
	CO2	✓			✓		✓		✓				
	CO3	✓			✓		✓						
	CO4	✓			✓		✓	✓					
C8T	CO1	✓	✓	✓		✓	✓		✓				
	CO2	✓	✓	✓		✓	✓						✓
	CO3	✓	✓	✓		✓	✓						
	CO4	✓	✓	✓		✓	✓						
C9T	CO1	✓			✓	✓		✓		✓	✓		
	CO2	✓				✓		✓		✓	✓		
C10T	CO1	✓			✓		✓						
	CO2	✓			✓		✓						
	CO3	✓			✓		✓			✓			
	CO4	✓			✓		✓						
	CO5	✓			✓		✓		✓				
	CO6	✓			✓		✓						
	CO7	✓			✓		✓						✓
	CO8	✓			✓		✓						✓
GE-4	CO1	✓	✓		✓	✓	✓	✓		✓	✓		

	CO2	✓	✓		✓	✓	✓	✓	✓	✓			
	CO3	✓	✓		✓	✓	✓	✓		✓			✓
SEC2	CO1		✓	✓	✓	✓	✓		✓				
C11T	CO1	✓	✓		✓	✓	✓	✓		✓		✓	
	CO2	✓	✓		✓	✓	✓	✓	✓				✓
	CO3	✓	✓		✓	✓	✓	✓		✓		✓	
	CO4	✓	✓		✓		✓	✓		✓			
C12T	CO1	✓			✓	✓		✓		✓	✓		✓
	CO2	✓		✓		✓		✓		✓	✓		
DSE-1	CO1	✓		✓		✓		✓			✓		✓
	CO2	✓	✓		✓	✓	✓	✓	✓				
	CO3	✓	✓		✓	✓	✓	✓		✓			✓
	CO4		✓		✓		✓	✓					✓
DSE2	CO1	✓	✓		✓	✓	✓						
	CO2	✓	✓		✓	✓	✓						✓
	CO3	✓	✓		✓	✓	✓						
	CO4	✓	✓		✓	✓	✓						
	CO5	✓	✓	✓	✓					✓			
	CO6	✓	✓	✓	✓				✓				
C13T	CO1	✓			✓			✓		✓	✓		
	CO2	✓		✓				✓		✓	✓		
	CO3	✓		✓				✓		✓	✓		
	CO4	✓			✓	✓		✓		✓	✓		
	CO5	✓	✓			✓	✓	✓		✓	✓		✓
C14T	CO1	✓	✓	✓		✓	✓		✓				

	<b>CO2</b>	✓	✓	✓		✓	✓						
	<b>CO3</b>	✓	✓	✓		✓	✓	✓					
	<b>CO4</b>	✓	✓	✓		✓	✓						
<b>DSE-3</b>	<b>CO1</b>	✓			✓	✓	✓	✓		✓			
	<b>CO2</b>	✓	✓					✓	✓	✓			
	<b>CO3</b>				✓	✓	✓	✓		✓	✓		✓
<b>DSE-4</b>	<b>CO1</b>	✓	✓		✓	✓		✓		✓			✓
	<b>CO2</b>	✓	✓					✓	✓		✓		
	<b>CO3</b>	✓			✓	✓	✓	✓		✓		✓	



**JUSTIFICATION MATRIX OF CO WITH PO & PSO (High: 3, Medium: 2, Low: 1)**

**ARTICULATION MATRIX OF CO WITH PO & PSO**

		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
<b>C1T</b>	<b>CO1</b>	3				2	2						
	<b>CO2</b>	3				3	3	3	3				
<b>C1P</b>	<b>CO1</b>	2		1		3	3			2			2
	<b>CO2</b>	3		2		2	3		2			3	
	<b>CO3</b>	1		3		2	2			2			
	<b>CO4</b>	2		3		3	2						
<b>C2T</b>	<b>CO1</b>	3	3	3		2	3				3		
	<b>CO2</b>	2	2	3		3	2		2				
<b>GE1</b>	<b>CO1</b>	3	3	2		3	2			3			
	<b>CO2</b>	3	3	3		3	2						
	<b>CO3</b>	1	3	2		2	3		3				
<b>C3T</b>	<b>CO1</b>	2	2	2		3	3						
	<b>CO2</b>	2	3	2		2	2						
<b>C4T</b>	<b>CO1</b>	3	2	3		3	2	3					
	<b>CO2</b>	3	3		2	2	3			3			
<b>GE2</b>	<b>CO1</b>	3	3	3		3	2						
	<b>CO2</b>	2	3	3		3	3				2		
	<b>CO3</b>	2	3	3		2	3			2			
<b>C5T</b>	<b>CO1</b>	2			2		3	3				3	
	<b>CO2</b>	3			3		2		3		3		
	<b>CO3</b>	2			3		3		2				
	<b>CO4</b>	2			2		3	3					3
<b>C6T</b>	<b>CO1</b>	3	3	3		2	3				3		
	<b>CO2</b>	3	3	1		2	2					3	
<b>C7T</b>	<b>CO1</b>	2		2		2	3			3			
	<b>CO2</b>	3		3		3	3						
<b>GE3T</b>	<b>CO1</b>	3	3		3	2	3						
	<b>CO2</b>	2	2		2	3	3		3				
	<b>CO3</b>	3	2		2	3	3			3			
<b>SEC1</b>	<b>CO1</b>	2			3		3						
	<b>CO2</b>	2			3		2		3				
	<b>CO3</b>	3			3		2						
	<b>CO4</b>	2			2		3	3					
<b>C8T</b>	<b>CO1</b>	3	2	3		3	3		3				
	<b>CO2</b>	2	2	3		2	2						3
	<b>CO3</b>	3	3	2			3						
	<b>CO4</b>	3	3	1		2	3						
<b>C9T</b>	<b>CO1</b>	3			2	3		2		3	3		
	<b>CO2</b>	3				2		3		3	3		
<b>C10T</b>	<b>CO1</b>	2			2		3						

	<b>CO2</b>	3			3		3						
	<b>CO3</b>	1			2		2			3			
	<b>CO4</b>	3			2		3						
	<b>CO5</b>	2			3		3		3				
	<b>CO6</b>	2			3		2						
	<b>CO7</b>	3			3		3						3
	<b>CO8</b>	3			2		2						3
<b>GE-4</b>	<b>CO1</b>	2	1		3	3	3	3		3	3		
	<b>CO2</b>	3	2		1	2	3	2	3	2			
	<b>CO3</b>	2	3		2	3	3	3		3			3
<b>SEC2</b>	<b>CO1</b>		3	2	3	2	3		2				
<b>C11T</b>	<b>CO1</b>	3	3		3	2	3	3		3		2	
	<b>CO2</b>	2	2		3	3	2	2	3				2
	<b>CO3</b>	2	2		3	3	3	1		3		2	
	<b>CO4</b>	3	3		3		2	3		3			
<b>C12T</b>	<b>CO1</b>	3			2	3		3		2	3		3
	<b>CO2</b>	2		2		2		2		2	2		
<b>DSE-1</b>	<b>CO1</b>	3		1		3		2			2		3
	<b>CO2</b>	3	3		3	3	3	3	3				
	<b>CO3</b>	3	3		2	3	3	3		2			2
	<b>CO4</b>		3		2		2	3					3
<b>DSE2</b>	<b>CO1</b>	3	3		3	3	1						
	<b>CO2</b>	3	2		3	3	1						3
	<b>CO3</b>	3	2		3	2	2						
	<b>CO4</b>	3	2		2	1	3						
	<b>CO5</b>	1	2	2	2					3			
	<b>CO6</b>	2	3	3	2				3				
<b>C13T</b>	<b>CO1</b>	3			3			2		3	2		
	<b>CO2</b>	3		2				2		2	3		
	<b>CO3</b>	2		3				3		3	2		
	<b>CO4</b>	3			1	<b>3</b>		2		2	3		
	<b>CO5</b>	1	2			<b>2</b>	3	3		3	3		2
<b>C14T</b>	<b>CO1</b>	2	3	2		3	2		3				
	<b>CO2</b>	3	2	3		2	3						
	<b>CO3</b>	3	2	2		3	2	3					
	<b>CO4</b>	2	3	3		3	2						
<b>DSE-</b>	<b>CO1</b>	2			2	3	3	2		3			

<b>3</b>	<b>CO2</b>	3	1					3		3			
	<b>CO3</b>				3	3	3	3		3	3		3
<b>DSE-4</b>	<b>CO1</b>	3	2		3	2		2		2			3
	<b>CO2</b>	2	1					3	2		1		
	<b>CO3</b>	2			3	3	1	3		3		3	
<b>Target</b>		<b>2.48</b>	<b>2.48</b>	<b>2.38</b>	<b>2.49</b>	<b>2.55</b>	<b>2.56</b>	<b>2.63</b>	<b>2.71</b>	<b>2.67</b>	<b>2.59</b>	<b>2.67</b>	<b>2.73</b>

**DEPARTMENT OF COMMERCE**  
**MUGBERIA GANGADHAR MAHAVIDYALAYA,**  
**BHUPATINAGAR, PURBA MEDINIPUR - 721425**

**Attainment of Course & Programme Outcomes**

**[http://www.vidyasagar.ac.in/Downloads/ShowPdf.aspx?file=/policies\\_regulations/UG\\_CBCS\\_Regulations\\_18082021.pdf](http://www.vidyasagar.ac.in/Downloads/ShowPdf.aspx?file=/policies_regulations/UG_CBCS_Regulations_18082021.pdf)**

In the Outcome Based Education (OBE), assessment is done through one or more than one processes, carried out by the department, that identify, collect, and prepare data to evaluate the achievement of course outcomes (CO's).

The process for finding the attainment of Course outcomes uses various tools/methods. These methods are classified into two types: **Direct methods and indirect methods.**

Direct methods display the student's knowledge and skills from their performance in the class/assignment test, internal assessment tests, assignments, semester examinations, seminars, laboratory assignments/ practicals, mini projects etc. These methods provide a sampling of what students know and/or can do and provide strong evidence of student learning.

**Table 1 : Direct Assessment tool used for CO attainment**

Sl. No.	Direct Assessment Method	Assessment frequency	Description
1	Internal Assessment Test	Twice in a Semester	The Internal Assessment marks in a theory paper shall be based on two tests generally conducted at the end of 6 <sup>th</sup> and 11 <sup>th</sup> weeks of each semester. It is a metric used to continuously assess the attainment of course outcomes w.r.t course objectives. Average marks of two tests shall be the Internal Assessment Marks for the relevant course.
2	Lab Assignments / experiments	Once in a week	Lab Assignment/Experiment is a qualitative performance assessment tool designed to assess students' practical knowledge and problem solving skills. Minimum ten experiments need to be conducted for every lab course.
3	End Semester Examination	Once in a Semester	End Semester examination (theory or practical) are the metric to assess whether all the course outcomes are attained or not framed by the course in charge. End Semester Examination is more focused on attainment of all course outcomes and uses descriptive questions.
4	Practical Semester Examination		
5	Home Assignments	Twice in a Semester	Assignment is a metric used to assess student's analytical and problem solving abilities. Every student is assigned with course related tasks & assessment will be done based on their performance. Grades are assigned depending on their innovation in solving/deriving the problems.
6	Class / Assignment Test	Twice in a Semester	It is a metric used to continuously assess the student understands capabilities.
7	Preliminary Examination	Once in a semester	Preliminary examination is the metric to assess whether all the course outcomes are attained or not by asking descriptive questions.
8	Presentations	As per the requirement	Presentation is the metric used to assess student's communication and presentation skills along with depth of the subject knowledge. Seminars topics are given to the students that cover topics of current interest or provide in-depth coverage of selected topics from the core courses.
9	Class Attendance	As Per Vidyasagar University Guideline.	Total 5 Marks allotted for every Course / SEC/ DSE/AECC or others. The marks obtained of every course from Class Attendance by the students is following manner. 1. 05 Marks if he/ she attained greater than or equal to 95%. 2. 04 Marks if he/ she attained greater than or equal to 90%. 3. 03 Marks if he/ she attained greater than or equal to 85%. 4. 02 Marks if he/ she attained greater than or equal to 80%. 5. 01 Marks if he/ she attained greater than or equal to 75%.

Indirect methods such as course exit survey and examiner feedback to reflect on student's learning.

They are used to assess opinions or thoughts about the graduate's knowledge or skills.

Following tables show the various methods used in assessment process that periodically documents and demonstrates the degree to which the Course Outcomes are attained. They include information on:

- Listing and description of the assessment processes used to gather the data, and
- The frequency with which these assessment processes are carried out.

**Table 2: Indirect Assessment tool used for CO attainment**

Sl. No.	Indirect Assessment Method	Assessment frequency	Method Description
1	Course Exit Survey / Students Feedback Survey	End of Semester	Collect variety of information about course outcomes from the students after learning entire course.

The weightages given for various assessment tools used for the attainment of Course Outcomes are shown in Table 3.

**Table 3: List of Course Assessment tools**

Assessment Tools	Direct	Internal Tools	Tools	Frequency	Weightage
			Assignment Tests	Twice in a semester	10/75, 05/50
			Internal Assessment	Twice in a semester	
			Home Assignments	Selected Topic	
			MOCK Practical	Once in a semester	
			MCQ		
			Seminar/Presentations		
			Mini Projects		
			Preliminary Examination		
			End Semester Practical		
			End Semester Field Visit		
				Projects	20/75(Practical Paper Only)
				03/75(Field Visit Paper Only)	
				20/100( Project Report Only)	
External	End Semester	Once in a	60/75(Theory paper),		

		<b>Tools</b>	Examination	semester	<b>40/50(Theory paper), 40/75(Practical Paper)</b>
		<b>Class Attendance</b>	Counted after completion the End Semester classes.	Once in a semester	<p>Total 5 Marks allotted for every Course / SEC/ DSE/AECC or others.</p> <p>The marks obtained of every course from Class Attendance by the students is following manner.</p> <ol style="list-style-type: none"> <li>1. 05 Marks if he/ she attained greater than or equal to 95%.</li> <li>2. 04 Marks if he/ she attained greater than or equal to 90%.</li> <li>3. 03 Marks if he/ she attained greater than or equal to 85%.</li> <li>4. 02 Marks if he/ she attained greater than or equal to 80%.</li> <li>5. 01 Marks if he/ she attained greater than or equal to 75%.</li> </ol>
	<b>Indirect</b>	--	Course Exit Survey/ Examiners feedback	Once in a Semester	<b>On Marks Allotted but As Per NAAC / IQAC Guideline<sup>1</sup></b>

<sup>1</sup> The report is prepared by Prof. Sudarsan Adak, State Aided College Teacher under the Guidance of Prof. Abani Kumar Tripathy, HOD & Associate Professor, Department of Commerce.

**Student's results in 2022 year wise during their program of B. Com (Hons.) in  
COMMERCE**

**MUGBERIA GANGADHAR MAHAVIDYALAYA, MUGBERIA 721425**

<b>B.Com Part III (2022)</b>			
<b>Sl. No</b>	<b>Name</b>	<b>Roll</b>	<b>SGPA</b>
1	Ajit Jana	1136129-190001	9.00
2	Arijit Jana	1136129-190002	8.75
3	Arpan Maity	1136129-190003	9.00
4	Arup Pal	1136129-190004	9.00
5	Debrata Acharya	1136129-190005	8.5
6	Debjit Sasmal	1136129-190006	9.00
7	Gouranga Sau	1136129-190007	9.25
8	Jagannath Bag	1136129-190008	9.00
9	Manik Manna	1136129-190010	8.25
10	Nayan Si	1136129-190011	8.50
11	Paramita Tripathy	1136129-190012	9.75
12	Prakash Pal	1136129-190013	9.50
13	Prasanta Jana	1136129-190014	9.00
14	Sattik Mahapa	1136129-190017	9.25
15	Satyasuvam Bera	1136129-190018	10.00
16	SK. Sahanur Rahaman	1136129-190019	8.50
17	Somashree Manna	1136129-190020	9.75
18	Sourav Kar	1136129-190021	9.50
19	Souvik Maity	1136129-190022	9.25
20	Subham Sasmal	1136129-190025	10.00
21	Suvajit Jana	1136129-190027	9.50
22	Suwendu Das	1136129-190028	8.75



## **DIRECT METHOD**

**Academic Session: 2021-2022**

**Student's Details of Semester VI in Commerce (Hons.)**

### **DEPARTMENT OF COMMERCE**

**PO & PSO ATTAINMENT (INDIRECT METHOD)**

**Academic Session: 2021-2022**

**Programme Name: B. Com. (Hons.) Semester VI in COMMERCE**

**EXIT FORM SURVEY IS CONDUCTED THROUGH QUESTIONNAIRE METHODS. OUT OF 10 QUESTIONS, FIRST 7 OF THEM RELATE DIRECTLY TO THE POs & THE LAST 3 QUESTIONS RELATE TO THE PSOs. A SAMPLE FORM IS GIVEN BELOW:**

**Programme Name: B. COM. HONS (COMMERCE)**

**MUGBERIA GANGADHAR MAHAVIDYALAYA, MUGBERIA 721425**

### **DEPARTMENT OF COMMERCE**

**RATING AND RELATION OF POs AND PSOs WITH QUESTIONNAIRE**

**Average Rating (Excellent- 4, Good-3, Average-2, Poor-1) Target level: 3**

<b>Questions</b>	<b>Average Rating (of 40 students)</b>
1. Did you acquire sound & sufficient knowledge of the courses taught?	<b>3.8</b>
2. Rate your skill development in terms of critical thinking & reasoning offered in the courses?	<b>3.5</b>
3. How much are the courses offered to you suggesting an interdisciplinary approach?	<b>3.8</b>
4. Rate the courses as per their communication skill and attitude	<b>3.8</b>
5. Did the courses help in developing self directed learning?	<b>3.9</b>
6. Rate the courses in terms of their updation with recent developments.	<b>3.5</b>
7. Rate the courses in terms of their experimental learning and employability option?	<b>3.3</b>
8. Rate the courses in terms of their environmental awareness and relevance to sustainable measures?	<b>3.7</b>
9. Rate the courses in terms of developing research oriented skill	<b>3.8</b>
10. How far the courses are relevant in terms of job opportunities and research/ further studies?	<b>3.6</b>

DEPARTMENT OF COMMERCE, MUGBERIA GANGADHAR  
MAHAVIDYALAYA, BHUPATINAGAR, PURBA MEDINIPUR-721425

INDIRECT ASSESSMENT METHOD: ACADEMIC SESSION

2021 - 2022

QUESTIONNAIRE FOR POST GRADUATE EXIT SURVEY (Tike The appropriate  
option)

(Students are asked to be completed the following 10 questions)

Student Name: *Satyashwam Bera*

Course Name: UG

Sem: 6<sup>TH</sup>

Year : 2022

Mobile No: *9641757521*

Email: *Satyashwam @19 gmail. com*

1. Did you acquire sound & sufficient knowledge of the courses taught?

Excellent	Good	Average	Poor
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2. Rate your skill development in terms of critical thinking & reasoning offered in the courses?

Excellent	Good	Average	Poor
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. How much are the courses offered to you suggesting an interdisciplinary approach?

Excellent	Good	Average	Poor
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4. Rate the courses as per their communication skill and attitude.

Excellent	Good	Average	Poor
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

5. **Did the courses help in developing self directed learning?**

Excellent	Good ✓	Average	Poor

6. **Rate the courses in terms of their updation with recent developments.**

Excellent	Good	Average ✓	Poor

7. **Rate the courses in terms of their experimental learning and employability option?**

Excellent	Good	Average ✓	Poor

8. **Rate the courses in terms of their environmental awareness and relevance to sustainable measures?**

Excellent	Good ✓	Average	Poor

9. **Rate the courses in terms of developing research oriented skill.**

Excellent	Good ✓	Average	Poor

10. **How far the courses are relevant in terms of job opportunities and research/further studies?**

Excellent	Good ✓	Average	Poor

DEPARTMENT OF COMMERCE, MUGBERIA GANGADHAR  
MAHAVIDYALAYA, BHUPATINAGAR, PURBA MEDINIPUR-721425

INDIRECT ASSESSMENT METHOD: ACADEMIC SESSION

2021 - 2022

QUESTIONNAIRE FOR POST GRADUATE EXIT SURVEY (Tike The appropriate option)

(Students are asked to be completed the following 10 questions)

Student Name: Prakash Pal

Course Name: UG

Sem: 6<sup>TH</sup>

Year : 2022

Mobile No: 8101565746 Email: Prakashpal100@gmail.com

1. Did you acquire sound & sufficient knowledge of the courses taught?

Excellent	Good	Average	Poor
	✓		

2. Rate your skill development in terms of critical thinking & reasoning offered in the courses?

Excellent	Good	Average	Poor
	✓		

3. How much are the courses offered to you suggesting an interdisciplinary approach?

Excellent	Good	Average	Poor
✓			

4. Rate the courses as per their communication skill and attitude.

Excellent	Good	Average	Poor
✓			

5. **Did the courses help in developing self directed learning?**

Excellent	Good ✓	Average	Poor

6. **Rate the courses in terms of their updation with recent developments.**

Excellent	Good	Average ✓	Poor

7. **Rate the courses in terms of their experimental learning and employability option?**

Excellent	Good	Average ✓	Poor

8. **Rate the courses in terms of their environmental awareness and relevance to sustainable measures?**

Excellent	Good ✓	Average	Poor

9. **Rate the courses in terms of developing research oriented skill.**

Excellent	Good ✓	Average	Poor

10. **How far the courses are relevant in terms of job opportunities and research/further studies?**

Excellent	Good ✓	Average	Poor



DEPARTMENT OF COMMERCE, MUGBERIA GANGADHAR  
MAHAVIDYALAYA, BHUPATINAGAR, PURBA MEDINIPUR-721425

INDIRECT ASSESSMENT METHOD: ACADEMIC SESSION

2021 - 2022

QUESTIONNAIRE FOR POST GRADUATE EXIT SURVEY (Tike The appropriate option)

(Students are asked to be completed the following 10 questions)

Student Name: Gouranga Saeu

Course Name: UG

Sem: 6<sup>TH</sup>

Year : 2022

Mobile No: 6296634771 Email: gourangasaeu21@gmail.com

1. Did you acquire sound & sufficient knowledge of the courses taught?

Excellent	Good	Average	Poor
	✓		

2. Rate your skill development in terms of critical thinking & reasoning offered in the courses?

Excellent	Good	Average	Poor
✓			

3. How much are the courses offered to you suggesting an interdisciplinary approach?

Excellent	Good	Average	Poor
✓			

4. Rate the courses as per their communication skill and attitude.

Excellent	Good	Average	Poor
	✓		

5. **Did the courses help in developing self directed learning?**

Excellent	Good ✓	Average	Poor

6. **Rate the courses in terms of their updation with recent developments.**

Excellent	Good	Average ✓	Poor

7. **Rate the courses in terms of their experimental learning and employability option?**

Excellent	Good	Average ✓	Poor

8. **Rate the courses in terms of their environmental awareness and relevance to sustainable measures?**

Excellent	Good ✓	Average	Poor

9. **Rate the courses in terms of developing research oriented skill.**

Excellent	Good ✓	Average	Poor

10. **How far the courses are relevant in terms of job opportunities and research/further studies?**

Excellent	Good ✓	Average	Poor

**MUGBERIA GANGADHAR MAHAVIDYALAYA, MUGBERIA 721425**

**DEPARTMENT OF COMMERCE**

**FINAL ATTAINMENT OF CO, PO & PSO**

**PROGRAMME NAME: B. COM. HONOURS IN COMMERCE**

**Batch: 2021-22**

**Direct Method: Average COs of all courses**

	CO	CO	CO	CO
	17.1,17.2	18.1,18.2	19.1,19.2	20.1,20.2,20.3
<b>Direct Attainment</b>	3	3	3	3

**In Direct Method, the target level is reached successfully.**

**Indirect Method: Average of PO & PSO with the questionnaire**

**In Indirect Method, the target level is reached successfully for POs & PSOs.**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
	1	2	3	4	5	6	7	8	9	10
<b>Indirect Attainment</b>	3.8	3.5	3.8	3.8	3.9	3.5	3.3	3.7	3.8	3.6

**Details of Higher Studies of Passed out Students:**

**Course: B.Com (Hons.); Session: 2019-2022**

**Mugberia Gangadhar Mahaviyalaya, Vidyasagar University**

Session	Programme graduated from	Department graduated from	Name of Programme admitted to	Name of Institution joined	Name of students enrolling into higher education	Attach admission payment receipt (JPG format)
2019-22	B.Com(H)	Commerce	CMA	The Institute of Cost Accountants of India	Satyashuvam Bera	<a href="https://drive.google.com/file/d/1ehCLia7WDMLCwz-KTrGs0mVdm1WxNq38/view?usp=drive_link">https://drive.google.com/file/d/1ehCLia7WDMLCwz-KTrGs0mVdm1WxNq38/view?usp=drive_link</a>
2019-22	B.Com(H)	Commerce	CA	The Institute of Chartered Accountants of India	Prasanta Jana	<a href="https://drive.google.com/file/d/1enNnNqYiPX2JhTsF2z-2xz8LmZkXaGpe/view?usp=drive_link">https://drive.google.com/file/d/1enNnNqYiPX2JhTsF2z-2xz8LmZkXaGpe/view?usp=drive_link</a>
2019-22	B.Com(H)	Commerce	Preparing competitive exam	RICE Institute	Paramita Tripathy	<a href="https://drive.google.com/file/d/1IOF2EKx_CFd7eh9wfOgh-kBb-Voa_ekL/view?usp=drive_link">https://drive.google.com/file/d/1IOF2EKx_CFd7eh9wfOgh-kBb-Voa_ekL/view?usp=drive_link</a>
2019-22	B.Com(H)	Commerce	CA	The Institute of Chartered Accountants of India	Sattwik Mahapa	<a href="https://drive.google.com/file/d/1JJ1uA6RcE5TEug_oAoBVNA-fawcQ7_8nN/view?usp=drive_link">https://drive.google.com/file/d/1JJ1uA6RcE5TEug_oAoBVNA-fawcQ7_8nN/view?usp=drive_link</a>



				of India		<a href="https://drive.google.com/file/d/1OgLzsyj25TDkJovRo67PRp-5w1Oujw2/view?usp=drive_link">fawcQ7_8nN/view?usp=drive_link</a>
2019-22	B.Com(H)	Commerce	MBA	International Institute of Management Science	Somashree Manna	<a href="https://drive.google.com/file/d/1OgLzsyj25TDkJovRo67PRp-5w1Oujw2/view?usp=drive_link">https://drive.google.com/file/d/1OgLzsyj25TDkJovRo67PRp-5w1Oujw2/view?usp=drive_link</a>
2019-22	B.Com(H)	Commerce	MBA	International Institute of Management Science	Prakash Pal	<a href="https://drive.google.com/file/d/1zr69ERgLkpJJrcrsxbpcTH-wtwTU2iJ8/view?usp=drive_link">https://drive.google.com/file/d/1zr69ERgLkpJJrcrsxbpcTH-wtwTU2iJ8/view?usp=drive_link</a>

*Abani Kumar T. D.*

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Associate Professor  
Head  
Department of Commerce

*Dr. Swapan Kumar Misra*

**DR. SWAPAN KUMAR MISRA**  
Principal  
Mugberia Gangadhar Mahavidyalaya  
**Principal**  
**Mugberia Gangadhar Mahavidyalaya**

