



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: 2022-2023**

Programme Name: B. Com. HONS (COMMERCE)

BACHELOR OF COMMERCE

COs, PSOs and POs Mapping

PROGRAMME OUTCOME (PO)

PO 1	<p>Critical Thinking 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>
PO 2	<p>Effective Citizenship 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>
PO 3	<p>Effective Communication 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>
PO 4	<p>Interdisciplinary 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>
PO 5	<p>Self-Directed and Life-long Learning Learn how to learn on your own and throughout your life in the broader context of socio-technological transformations.</p>
PO 6	<p>Ethics 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)

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

COURSE OUTCOMES (COs)

Paper C1T: Financial Accounting

CO1	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
CO2	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

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

Paper C2T: Business Law

CO1	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
CO2	To provide a brief idea about the framework of Indian Business Laws.	PO1,PO2,PO3, PO5,PO6,PSO2

Paper GE-1: Micro Economics

CO1	Understanding the importance of Economic Concepts related to business activity	PO1,PO2,PO3,PO5 PO6,PSO3
CO2	Acquainting the students to correlate the Economic Concepts with Business field on the Whole	PO1,PO2,PO3 PO5,PO6
CO3	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

CO1	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
CO2	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

CO1	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
CO2	To provide a brief idea about the framework of Indian Business Laws.	PO1,PO2,PO3,PO5 PO6,PSO4

Paper GE-2: Macro Economics

CO1	Understanding the importance of Economic Concepts related to business activity	PO1,PO2,PO3 PO5,PO6
CO2	Acquainting the students to correlate the Economic Concepts with Business field on the Whole	PO1,PO2,PO3,PO5 PO6,PSO4
CO3	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

CO1	Understanding human resource management, objectives, importance, and how to work HRM, the role of the human resource manager.	PO1,PO4,PO6 PSO1,PSO5
CO2	Help students understand recruitment, selection, their types, and how it has worked in the field of HRM.	PO1,PO4,PO6 PSO2,PSO4
CO3	Understanding the overall concepts and their application of training, development and performance appraisal, and its method and technique.	PO1,PO4,PO6,PSO2
CO4	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

CO1	Knowing changes in rules, regulations from time to time and submit Income tax returns.	PO1,PO2,PO3,PO5 PO6,PSO4
CO2	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

CO1	Having a basic idea about various types of organizations & Principles of Management	PO1,PO3,PO5 PO6,PSO3
CO2	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

CO1	Acquainting the students with basic knowledge of Statistical methods, & Graphical presentation of data analyzed with the help of Tabulation.	PO1,PO2,PO4 PO5,PO6
CO2	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
CO3	Acquainting the students with basic knowledge of calculus, LPP, OPTIMIZATION methods.	PO1,PO2,PO4, PO5,PO6,PSO3

Paper SEC-1: E-Commerce

CO1	To understand the concept of E-Commerce and Describe the opportunities and challenges offered by E-Commerce.	PO1,PO4,PO6
CO2	To know the introduction of Internet and the evolution of the Internet.	PO1,PO4,PO6,PSO2
CO3	To able to handle electronic payment technology and requirements for internet based payments.	PO1,PO4,PO6
CO4	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

CO1	Basic knowledge of cost concepts and accounting procedure in manufacturing concerns.	PO1,PO2,PO3 PO5,PO6,PSO2
CO2	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

CO3	Evaluate the costs and benefits of different conventional and contemporary costing systems	PO1,PO2,PO3 PO5,PO6
CO4	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

CO1	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
CO2	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

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

Paper GE-4: Indian Economy

CO1	Understanding the Concept and Measures of Development and Underdevelopment.	PO1,PO2,PO4,PO5 PO6,PSO1,PSO3,PSO4
CO2	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
CO3	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

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

CO1	Understanding concept and importance of marketing; Evolution of marketing, marketing Mix, and its importance and components.	PO1,PO2,PO4,PO5 PO6,PSO1,PSO3,PSO5
CO2	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
CO3	Understanding importance and application of pricing in market. Distribution channel types and its working technique.	PO1,PO2,PO4,PO5 PO6, PSO3,PSO1,PSO5
CO4	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

CO1	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
CO2	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

CO1	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
CO2	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
CO3	To understand the marginal costing, familiar of different calculation method of marginal costing with students	PO1,PO2,PO4, PO5,PO6, PSO3, PSO1,PSO6
CO4	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

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

CO4	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
CO5	To read central bank policy documents and evaluate the immediate impacts of central bank policy changes on financial markets	PO1,PO2,PO3 PO4,PSO3
CO6	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

CO1	Understanding the need of Audit, its objectives, scope and relationship with other subjects.	PO1,PO4,PSO1,PSO3 PSO4
CO2	How an Audit commences, the program, relevance of an Audit Notebook, Checklists for an auditor and Verification of accounts.	PO1,PO3,PSO1,PSO3 PSO4
CO3	Understanding the internal control system and its objectives, relationship with audit (mainly external) and its procedures, audit committee.	PO1,PO3,PSO1,PSO3 PSO4
CO4	Understanding the vouchering, and its Importance and General Principles.	PO1,PO4,PO5,PSO1 PSO3,PSO4
CO5	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

CO1	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
CO2	To provide knowledge about goods service tax and create employability to the students in the commercial tax practices.	PO1,PO2,PO3,PO5 PO6
CO3	To understand the procedure for registration, payment and refund of GST	PO1,PO2,PO3,PO5, PO6,PSO1
CO4	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

CO1	To understand the Advance payment of tax, its procedures, documentation, returns etc.	PO1,PO4,PO5,PO6 PSO1,PSO4
CO2	To know the tax Assessment, re-assessment, and rectification of mistakes. Appeals and revisions.	PO1,PO2,PSO1 PSO2,PSO3
CO3	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

CO1	Understand the concept of research, its importance and its types. Research data, variable used in.	PO1,PO2,PO4,PO 5,PO6,PSO1,PSO3,PSO6
CO2	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
CO3	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

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DEPARTMENT OF COMMERCE

MAPPING OF CO, PO, PSO

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

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	✓	✓	✓		✓	✓		✓				

	CO2	✓	✓	✓		✓	✓						
	CO3	✓	✓	✓		✓	✓	✓					
	CO4	✓	✓	✓		✓	✓						
DSE-3	CO1	✓			✓	✓	✓	✓		✓			
	CO2	✓	✓					✓	✓	✓			
	CO3				✓	✓	✓	✓		✓	✓		✓
DSE-4	CO1	✓	✓		✓	✓		✓		✓			✓
	CO2	✓	✓					✓	✓		✓		
	CO3	✓			✓	✓	✓	✓		✓		✓	

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
C1T	CO1	3				2	2						
	CO2	3				3	3	3	3				
C1P	CO1	2		1		3	3			2			2
	CO2	3		2		2	3		2			3	
	CO3	1		3		2	2			2			
	CO4	2		3		3	2						
C2T	CO1	3	3	3		2	3				3		
	CO2	2	2	3		3	2		2				
GE1	CO1	3	3	2		3	2			3			
	CO2	3	3	3		3	2						
	CO3	1	3	2		2	3		3				
C3T	CO1	2	2	2		3	3						
	CO2	2	3	2		2	2						
C4T	CO1	3	2	3		3	2	3					
	CO2	3	3		2	2	3			3			
GE2	CO1	3	3	3		3	2						
	CO2	2	3	3		3	3				2		
	CO3	2	3	3		2	3			2			
C5T	CO1	2			2		3	3				3	
	CO2	3			3		2		3		3		
	CO3	2			3		3		2				
	CO4	2			2		3	3					3
C6T	CO1	3	3	3		2	3				3		
	CO2	3	3	1		2	2					3	
C7T	CO1	2		2		2	3			3			
	CO2	3		3		3	3						
GE3T	CO1	3	3		3	2	3						
	CO2	2	2		2	3	3		3				
	CO3	3	2		2	3	3			3			
SEC1	CO1	2			3		3						
	CO2	2			3		2		3				
	CO3	3			3		2						
	CO4	2			2		3	3					
C8T	CO1	3	2	3		3	3		3				
	CO2	2	2	3		2	2						3
	CO3	3	3	2			3						
	CO4	3	3	1		2	3						
C9T	CO1	3			2	3		2		3	3		
	CO2	3				2		3		3	3		
C10T	CO1	2			2		3						

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

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

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

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 th and 11 th 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),		

		Tools	Examination	semester	40/50(Theory paper), 40/75(Practical Paper)
		Class Attendance	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"> 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	--	Course Exit Survey/ Examiners feedback	Once in a Semester	On Marks Allotted but As Per NAAC / IQAC Guideline¹

¹ 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 2023 year wise during their program of B. Com (Hons.) in
COMMERCE**

MUGBERIA GANGADHAR MAHAVIDYALAYA, MUGBERIA 721425

Sl. No.	Name	Roll	SGPA	CGPA
1	Aditi Santra	1131129-200001	6.00	7.96
2	Akash Goswami	1131129-200002	5.00	7.56
3	Apurba Barik	1131129-200004	5.50	7.55
4	Arijit Mondal	1131129-200006	8.50	8.68
5	Arindom Jana	1131129-200007	6.25	8.03
6	Bimal Giri	1131129-200008	6.50	8.23
7	Biswajit Samanta	1131129-200009	4.75	7.61
8	Dipak Bera	1131129-200012	5.25	7.82
9	Gouhari Bej	1131129-200013	5.75	7.70
10	Moumita Pandit	1131129-200016	9.50	9.66
11	Mousumi Giri	1131129-200017	6.25	8.38
12	Mrinmoy Roy	1131129-200018	8.00	8.38
13	Nisha Roy	1131129-200019	7.25	8.77
14	Partha Pratim Bag	1131129-200020	6.25	8.51
15	Ranit Bhunia	1131129-200022	5.25	8.06
16	Saiket Paria	1131129-200023	6.50	7.93
17	Samir Kumar Das	1131129-200024	6.00	7.75
18	Sanjoy Khara	1131129-200025	6.75	8.15
19	Sankar Giri	1131129-200027	7.75	8.46
20	Sasanka Paikara	1131129-200029	9.50	9.48
21	Sayan Kumar Dey	1131129-200031	6.75	8.15
22	Shachini Pillai	1131129-200032	9.75	9.66
23	Sikha Rani Dey	1131129-200033	9.50	9.55
24	SK Laden	1131129-200034	4.25	7.37
25	SK Nasir	1131129-200036	6.25	7.65
26	SK Raksed Hossain	1131129-200037	6.50	8.03
27	Sourav Bera	1131129-200038	7.00	8.27
28	Sourav Rudra	1131129-200039	7.50	8.59
29	Souvik Das	1131129-200040	7.00	8.30
30	Subha Jana	1131129-200041	6.75	8.07
31	Subha Maity	1131129-200042	6.50	8.44
32	Sudip Giri	1131129-200044	7.75	8.21
33	Sujoy Samanta	1131129-200045	7.75	8.45
34	Sunirmal Mondal	1131129-200047	6.75	8.04
35	Surojit Maity	1131129-200049	6.50	8.03
36	Susovan Das	1131129-200050	7.75	8.51
37	Suvankar Maity	1131129-200051	9.25	9.08
38	Tapajyoti Jana	1131129-200053	6.50	8.21
39	Ujjwal Bhunia	1131129-200054	7.50	8.32
40	Utsab Patra	1131129-200055	6.25	7.77

DIRECT METHOD

Academic Session: 2020-2023

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

DEPARTMENT OF COMMERCE

PO & PSO ATTAINMENT (INDIRECT METHOD)

Academic Session: 2020-2023

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

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

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

INDIRECT ASSESSMENT METHOD: ACADEMIC SESSION

2022- 2023

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

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

Student Name: Sasan Ka Paikara

Course Name: UG- B.Com (Hons) Sem: 6TH

Year : 2023

Mobile No:

Email:

- 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

2022-2023

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

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

Student Name: Nisha Ray

Course Name: UG - B.A. (Hon) Sem: 6TH

Year : 2023

Mobile No:

Email:

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

2022-2023

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

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

Student Name: Sugovan Das

Course Name: UG -B.Com(Hons) Sem: 6TH

Year : 2023

Mobile No:

Email:

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: 2022-23

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
Direct Attainment	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
Indirect Attainment	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: 2020-2023

Mugberia Gangadhar Mahaviyalaya, Vidyasagar University

Session	Programme graduated from	Department graduated from	Name of Program admitted to	Name of Institution joined	Name of students enrolling into higher education	Attach admission payment receipt (JPG format)
2020-23	B.Com(H)	Commerce	M.Com	Goenka College of Commerce and Business Administration	Sikha Rani Dey	https://drive.google.com/file/d/1U7FeGSWcHy5lZwhGe4BQaEA_j7u3OsXI/view?usp=drive_link
2020-23	B.Com(H)	Commerce	M.Com	Vidyasagar University	Sujay Samanta	https://drive.google.com/file/d/1kCj0HhMss6KhW0aaz_ijWfk-WbeytFSi/view?usp=drive_link
2020-23	B.Com(H)	Commerce	M.Com	Vidyasagar University	Sourav Rudra	https://drive.google.com/file/d/1P8HfeluPsQ927UNBXuI0PQzeT4BZH-6p/view?usp=drive_link
2020-23	B.Com(H)	Commerce	M.Com	Prabhat Kumar College	Nisha Ray	https://drive.google.com/file/d/17ijP9t67C_QHxToV_IVPIddDiHwxKFYC/view?usp=drive_link

				College		ToV_IVPIddDiHwxKFYC/view?usp=drive_link
2020-23	B.Com(H)	Commerce	M.Com	Prabhat Kumar College	Bimal Kr. Giri	https://drive.google.com/file/d/11-haU8iyEcryGk62k7t2eXMjJvAILQV6/view?usp=drive_link
2020-23	B.Com(H)	Commerce	M.Com	Prabhat Kumar College	Susovan Das	https://drive.google.com/file/d/1RZTlryVNpXVrIcem0_j57iQwLSmshbGX/view?usp=drive_link
2020-23	B.Com(H)	Commerce	M.Com	Prabhat Kumar College	Ranit Bhunia	https://drive.google.com/file/d/1NjAJQXRNkrmDo22OY2TCeTosJBSUpK_o/view?usp=drive_link
2020-23	B.Com(H)	Commerce	ICA	ICA EDU skill Pvt. Ltd.	Ujjwal Bhunia	https://drive.google.com/file/d/1G7YWYC79kGwiDcJbO91kO1RIJ6PBV6W/view?usp=drive_link
2020-23	B.Com(H)	Commerce	ICA	ICA EDU skill Pvt. Ltd.	Partha Pratim Bag	https://drive.google.com/file/d/1Lj9saHevqUacJ5GfBUa9aNsVmitaJla-/view?usp=drive_link
2020-23	B.Com(H)	Commerce	ICA	ICA EDU skill Pvt. Ltd.	Sankar Giri	https://drive.google.com/file/d/1HirglBfN790TQorjPZ0eYbZlINCPWnm-/view?usp=drive_link

Abani Kumar Tripathy

ABANI KUMAR TRIPATHY
Associate Professor
Head
Department of Commerce



Dr. Swapan Kumar Misra

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