



**THE BHAWANIPUR EDUCATION SOCIETY COLLEGE**  
A MINORITY RUN COLLEGE. AFFILIATED TO UNIVERSITY OF CALCUTTA  
RECOGNISED UNDER SECTION 2(F) & 12 (B) OF THE UGC ACT, 1956

**Department: M. Com**

**2018-19**

**Programme Specific Outcomes (PSO)**

**PSO 1:** · Imparting knowledge of accounting principles and the latest application oriented corporate accounting methods.

**PSO 2:** Developing the decision making skills through costing methods and practical application of management accounting principles.

**PSO 3:** Acquiring strong subject-matter expertise in finance, financial instruments and markets.

**PSO 4:** Constituting the basic idea of laws of Indian taxation system and their practice so as to make the learners capable of tax planning.

**PSO 5:** Inculcating the knowledge of business and the techniques of managing the business with special focus on marketing strategy development, sales promotion, consumer behavior analysis and logistics management.

**PSO 6:** Creating updated knowledge on research methods, techniques and process and to develop skills in the application of research methods for business problem solving.

**PSO 7:** Enables the students to enter into a career either in academics, research or alternatively, in other professional areas of commerce, management and finance such as taxation, consultancy, sales and financial services.



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**Programme Outcome**

<b>Sl. No.</b>	<b>Programme Outcome</b>	<b>Description</b>
<b>PO 1</b>	In-depth domain knowledge	Acquiring sound knowledge of the concerned subject so that the concepts learnt can be practically implemented.
<b>PO 2</b>	Imbibing environmental consciousness and issues related to sustainable development	Inculcating the knowledge of history, nature and scope of the subject matter as well as the impact of changes in operational environment on the stakeholders and macro-environment as a whole.
<b>PO 3</b>	Instilling integrity and ethics	Constituting the sense of being honest and having strong moral principles so as to make business operations a fair play.
<b>PO 4</b>	Applying interpersonal skills and innovative practices	Developing interpersonal skills to create a sense of togetherness for execution of business plans and enabling to think out of the box in order to encourage inventions and innovations to have an edge over the competitors.
<b>PO 5</b>	Developing analytical skills and cultural awareness	Applying the concepts learnt in analysing and solving various practical problems and developing a sense of the contemporary cultural issues to address them in the most efficient manner.



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**COURSE OUTCOME (CO)**

<b>Sub: Master of Commerce</b>	
<b>2018-2019</b>	
<b>PAPER at Semester I</b>	<b>COURSE OUTCOME (CO)</b>
<b>PAPER I (CC 101)</b> <b>Module 1: Organizational Behavior</b>  <b>Module 2: Human Resource Management</b>	1.1.1 Provides perspectives and skills that enhance understanding of our own behaviour.  1.1.2 Develops ability to influence the behavior of others in organizational settings.  1.1.3 Enables the students to get accustomed with unique issues of balancing organizational board, staff, and volunteer concerns, while also maintaining a committed, motivated, and productive workforce.
<b>PAPER II (CC102)</b> <b>Module 1: Macro Economics</b>  <b>Module 2:- Business Environment</b>	1.2.1. Studies the behavior of aggregate economy in terms of national income, total investment, aggregate consumption, aggregate saving etc.  1.2.2 Enables students to understand how changes in these variables determine the prospects of business entities and also affect their functioning  1.2.3 Helps students formulate own decision models and strategies which shall help them enriching their business decisions using the tools learnt and also to examine how resources are allocated at macro level of economic system as a whole and how the general price is determined for the entire economy
<b>PAPER III (CC103)</b> <b>Module 1&amp;2:- Statistics for Business Decision</b>	1.3.1 Aims at introducing students to the quantitative tools that are necessary for day-to-day business needs.  1.3.2 Provides basic knowledge of the



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	<p>application of statistics to business disciplines</p> <p>1.3.3 Helps students to develop an ability to analyse and interpret data to provide meaningful information to assist in making management decisions.</p>
<p><b>PAPER IV (CC104)</b> <b>Module 1&amp;2:- Direct Tax</b></p>	<p>1.4.1 Aims to introduce the students to taxation laws in India with a detailed focus on direct taxes.</p> <p>1.4.2 Helps students to learn important provisions of taxation laws and the concepts of income, profit, capital gains and deductions etc. in detail</p> <p>1.4.3 Helps the students to understand the concepts of taxation of Companies and relief for double taxation, taxation laws of dividend</p>
<p><b>PAPER V (GE105)</b> <b>Module 1&amp;2:- International Business</b></p>	<p>1.5.1 Aims to develop a framework among students to support successful decision-making in all relevant functions and activities of any international business.</p> <p>1.5.2 It also helps to develop idea of international operations of a domestic business in the competitive international environment, concepts of FDI, foreign exchange market and risk mechanism</p> <p>1.5.3 Helps to identify and evaluate the complexities of international business and globalization, gaining concepts on strategy and organization of International Business</p>



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<b>PAPER at Semester II</b>	<b>COURSE OUTCOME (CO)</b>
<b>PAPER I (CC201)</b> <b>Module 1 &amp; 2: Marketing Management</b>	<p>2.1.1 Aims to familiarize the students with the basic concepts and principles of marketing.</p> <p>2.1.2 Helps them in understanding and developing the basic marketing strategies</p> <p>2.1.3 Helps the organization to understand the consumer needs, create products and services and exchange them in a sustainable and perpetual manner</p>
<b>PAPER II (CC202)</b> <b>Module 1&amp;2: Managerial Economics</b>	<p>2.2.1 Helps students familiarize understand the most significant tools of economic analysis</p> <p>2.2.2 Enables the students to understand how changes in these variables determine the prospects of business entities and also affect their functioning</p> <p>2.2.3 Helps the students to formulate own decision models and strategies which shall help enriching their business decisions</p>
<b>PAPER III (CC203)</b> <b>Module 1&amp; 2: Operations Research</b>	<p>2.3.1 Aims to introduce the use quantitative methods and techniques for effective decisions-making on LPP, simulation, transportation problems etc.</p> <p>2.3.2 Helps to develop an ability to analyse and interpret data to provide meaningful information to assist in making management decisions.</p> <p>2.3.3 Helps to solve variety of problems in different business environments that need analytical decision making</p>



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<p><b>PAPER IV (CC204)</b> <b>Module 1&amp;2: Indirect tax and Corporate Tax Planning</b></p>	<p>2.4.1 Aims to introduce the students with the concepts and applications of GST, Customs Duty.</p> <p>2.4.2 Helps students to learn important concepts of tax planning under different heads of income, set off and carry forward of losses, deductions under Chapter VI A.</p> <p>2.4.3 Helps the students to understand the concepts of Financial Management decisions like Capital structure, Dividend planning, bonus shares, business structuring</p>
<p><b>PAPER V (CC205)</b> <b>Module 1 &amp; 2: Accounting Theory</b></p>	<p>2.5.1 Aims at enabling students to develop knowledge of contemporary accounting theory and associated research</p> <p>2.5.2 Helps students to understand how the subject contributes to the development of the accounting environment and accounting practice</p> <p>2.5.3 Aims to help students focus on accounting regulation, reporting practice and the usefulness of accounting information</p>
<p><b>PAPER at semester III</b></p>	<p><b>COURSE OUTCOME (CO)</b></p>
<p><b>PAPER I (CC301)</b> <b>Module 1&amp;2: Strategic Financial Management and Business Valuation</b></p>	<p>3.1.1 Aims to examine both strategic cost management systems and strategic management accounting within the context of the strategic management of business</p> <p>3.1.2 Considers how product costing and management control systems can be used to increase the competitive effectiveness and efficiency of business</p> <p>3.1.3 Enables to learn how management accounting can aid the selection and implementation of appropriate competitive strategies</p>



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<p><b>PAPER II (CC302)</b> <b>Module 1&amp;2: Information Systems and Computer Applications</b></p>	<p>3.2.1 Aims to expose the students to the managerial issues relating to information systems</p> <p>3.2.2 Helps them identify and evaluate various management options through various information system solutions like ERP, CRM, Data warehouses etc.</p> <p>3.2.3 Helps to understand the activities that are undertaken in acquiring an information system in an organization and also the issues in successful implementation of these technology solutions</p>
<p><b>PAPER III (CC303)</b> <b>Module 1&amp;2: Financial Markets and Financial Engineering</b></p>	<p>3.3.1 Aims to expand students' understanding of financial markets</p> <p>3.3.2 Helps to make analysis of market events and to develop ability to perform valuations of financial instruments</p> <p>3.3.3 Helps to learn concepts and applications of derivative market, forward, options, swaps, contracts etc.</p>
<p><b>PAPER IV (CC304)</b> <b>Module 1&amp;2: Business Ethics and Corporate Governance</b></p>	<p>3.4.1 Aims to develop the students' awareness and understanding of a range of current ethical and governance issues in relation to business</p> <p>3.4.2 Helps to address corporate governance as a key part of the pursuit of proper and efficient practice in the administration of business entities</p> <p>3.4.3 Enables to take care ethical aspects of individual and corporate decision making in business</p>



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<p style="text-align: center;"><b>PAPER V (DSE305A)</b></p> <p><b>Module 1&amp;2: Corporate Financial Accounting and Reporting</b></p>	<p>3.5.1 Designed to provide students with a comprehensive and firm understanding of the concepts and issues involved with corporate financial accounting</p> <p>3.5.2 Provides a thorough understanding of both Indian and international financial reporting regulations, uses and limitation of financial accounting information</p> <p>3.5.3 Introduces one with current issues in reporting including the integrated reporting concept</p>
<p style="text-align: center;"><b>PAPER VI (DSE306A)</b></p> <p><b>Module 1&amp;2: Security Analysis and Portfolio Management</b></p>	<p>3.6.1 Aims at developing an understanding of the changing domestic and global investment scenario in general and Indian capital market</p> <p>3.6.2 Enables them with practical application of planning and control skills through case studies</p> <p>3.6.3 Helps in developing skills of formulation of long term strategies, the planning of objectives and supporting strategies, and the control of strategic implementation</p>





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**Mapping of CO and PO**

	PO 1	PO 2	PO 3	PO 4	PO 5
<b>SEMESTER I</b>					
CO 1.1.1	✓	✓			
CO 1.1.2				✓	
CO 1.1.3					✓
CO 1.2.1	✓	✓			
CO 1.2.2	✓				
CO 1.2.3				✓	✓
CO 1.3.1		✓			
CO 1.3.2	✓				
CO 1.3.3				✓	✓
CO 1.4.1	✓				✓
CO 1.4.2	✓				
CO 1.4.3		✓		✓	
CO 1.5.1	✓				
CO 1.5.2	✓			✓	✓
CO 1.5.3		✓			
CO 2.1.1	✓	✓			
CO 2.1.2	✓				
CO 2.1.3				✓	✓
CO 2.2.1	✓	✓			
CO 2.2.2	✓				
CO.2.2.3		✓			
CO 2.3.1		✓	✓		
CO 2.3.2	✓			✓	
CO 2.3.3			✓		✓
CO 2.4.1	✓				
CO 2.4.2		✓			
CO 2.4.3	✓			✓	✓
CO 2.5.1	✓	✓			
CO 2.5.2				✓	
CO 2.5.3				✓	✓



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CO 3.1.1		✓			
CO 3.1.2	✓			✓	
CO 3.1.3		✓			✓
CO 3.2.1		✓			
CO 3.2.2				✓	✓
CO 3.2.3	✓	✓			
CO 3.3.1	✓	✓			
CO 3.3.2		✓			✓
CO 3.3.3				✓	✓
CO 3.4.1	✓	✓			
CO 3.4.2				✓	
CO 3.4.3	✓				✓
CO 3.5.1	✓				
CO 3.5.2		✓			
CO 3.5.3				✓	✓
CO 3.6.1	✓	✓			
CO 3.6.2		✓			✓
CO 3.6.3	✓			✓	
CO 4.1.1	✓				
CO 4.1.2	✓			✓	
CO 4.1.3					✓
CO 4.2.1	✓	✓			✓
CO 4.2.2	✓	✓			
CO 4.2.3	✓	✓			
CO 4.3.1	✓	✓			
CO 4.3.2		✓			✓
CO 4.3.3	✓			✓	✓
CO 4.4.1	✓	✓			
CO 4.4.2				✓	
CO 4.4.3				✓	✓
CO 4.5.1		✓			
CO 4.5.2	✓			✓	
CO 4.5.3		✓			✓
CO 4.6.1	✓			✓	
CO 4.6.2	✓	✓			
CO 4.6.3	✓				