

# Plan of Action and Achieved of Commerce Department for the session 2019-2020

Serial	Plan of Action	Details of the Plan	Achieved or	Reason/ Remarks
No. 1	Orientation or Induction Programme	a) The orientation programme is conducted to familiarize the students to the college environment, its facilities and infrastructure including hostel, labs, library, gymnasium as well as brief overview of the college website is presented before the students.  b) The orientation programme provides a scope to interact with the faculty members and peer group  c) Overview of curriculum based on CBCS pattern and evaluation pattern (CGPA and SGPA), feedback mechanism is given.  d) Briefing on extensive social activities through NSS and NCC, extracurricular and cultural events.	Yes	Orientation Programme Conducted on 11.07.2019
2	Curriculum Module Allocation	of new joiners.  a) The department follows the curriculum and syllabus as prescribed by the affiliating university (Bankura University). In each semester the syllabus is distributed in modules and the stipulated syllabus is completed, and the topics are taught as per the credits allocated to each topic.  b) Distribution of syllabus in modules and unitization of syllabus were prepared well before the commencement of classes and executed in a planned and systematic manner.	Yes (Annexures 1 and 2 stating Syllabus Allocation and CO, PO respectively are attached)	Syllabus Module Allocation for Semester III, V done at Departmental Meeting held on on 11.07.2019  Syllabus Module Allocation for Semester IV, VI Done at Departmental Meeting Also held on 11.07.2019

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		c) Course Outcome, Programme Outcome and Programme Specific Outcome are also formulated		
3	Maintenance of Students Attendance Register	Day to day attendance is recorded in the Student Attendance Registers.	Yes	
4	Continuous Assessment of Students	Continuous assessment is carried out by the department in the form of Class Test carried out in written form as well as verbally. Internal assessment examinations are held in the form of assignments and viva-voce.	Yes	Internal Examination of Semester III and V held on 27.09.202019.  Internal Examination Semester IV and VI
5	Completion of syllabus	Syllabus is covered for all courses of UG program within the stipulated time period.	Yes	held on 21.05.2020.  Syllabus of Semester III and V completed within stipulated time.  Syllabus of Semester IV and VI completed within stipulated time also.
6	Result Analysis	Result analysis is done according to result sheet provided by the University. After critical analysis of the results, the students are advised about how to improve in University examination.	Yes (Annexure 3 stating result analysis of Semester VI are attached)	
7	Remedial Classes	Remedial classes are conducted for each semester on the basis of suggestions provided by the student representatives who propose the topics that require special attention. Sometimes in the remedial classes, evaluated and assessed answer scripts are shown to the students for their self-analysis and better understanding of the subject.		
8	Students Support Facilities	a) Spacious airy clean classrooms b) Clean and maintained toilets c) Clean drinking water facilities d) Concessions and free-ship to economically weak students. e) Ragging free campus f) Free wifi facilities g) Career guidance h) Curricular and extracurricular activities i) NCC training opportunity j) Sports and Gym facilities	Yes	

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		k) Library and Labs		
		l) Prize Awarded as		
		encouragement to achievers		
		in studies or sports		
		m) Merit-based scholarships		
9	Library Facilities	a) Central Library is a rich storehouse of primary and secondary resources.	Yes	
		b) The central library is automated and students have bar-coded library cards.		
		c) The central library has a spacious reading hall.		
		d) Departmental Library operates with limited resource, and caters primarily to financially weak students.		
10	Student Seminar	Students-seminar are	No	
		organized to ensure a) Develop communication skills		
		of students b) Boost their confidence		
		c) Develop their		
		presentation skills		
		d) Overcome the fear of		
		facing the audience		
		Topics of the seminar may be		
		departmental syllabi based or on		
		interdisciplinary areas so that		
		students of other departments may		
		participate as well.		
11	Co-curricular	Students of the department	Yes	Students of the
	Activities	participate in various co- curricular activities such as Quiz contest, preparing Wall Magazine on important topics on Commerce and Economics and cultural programmes		department also participated in various cultural programmes held in the college
		organized in the college.		the conege
12	Students	Feedback is taken from students	Yes	
	Feedback	for individual teachers and		
13	Research &	analysed for future improvement.	No	
13	Publications	Faculty members are constantly	INO	
	ruoncanons	engaged in paper publications,		
		book chapters and paper		
1 /	Davidaria - F	presentations in seminars.  Faculty Members upload e-notes	Vac	
14	Developing E- Content	at Study Materials Section in College ERP which the students can access free. Besides e- materials on important topics are uploaded in the college website as well.	Yes	
15	Perspective Plan	5 years Perspective Plan is framed after discussion in departmental meeting with suggestions from student's representative and IQAC Coordinator	Yes (Annexure 4 stating the Perspective Plan is attached)	

# Annexure 1: Syllabus Module Allocation of Department of Commerce (2019-2020)



After a long discussion with the faculty members we allocate the Curriculum as follow - Subjects and Teachers

(Commerce: Under Bankura University) Odd Semester

Pattern	Paper	Units	Teachers	Total	Tutorial
				no. of	
				Lecture	
Semester	Cost Accounting-I	C-5	KKD	60	15
III(Hons)	Management Accounting	C-6	RBS	60	15
	Corporate Accounting-!	C-7	KKD	60	15
	Business Regulatory Framework	GE-3	RBS	60	15
	Business Communication	SEC-1	KKD	60	15
Semester	Taxation-1	C-11	KKD	60	15
V(Hons)	Computer Application in Business-1	C-12	RBS	60	15
	Fundamentals of Auditing	DSE-1	RBS	60	15
	Marketing Management	DSE-2	RBS	60	15
Semester- III(Prog.)	Business Regulatory Framework	C-1C	RBS	60	15
	Business Communication	C-2C	RBS	60	15
	Financial Accounting-1	SEC-1	KKD	20	5
Semester- V(Prog.)	Taxation	DSE- 1A	KKD	60	15
	Auditing	DSE-2B	KKD	60	15
	Management Accounting	GE-1	KKD	60	15
	Cost Accounting	SEC-3	KKD	20	5

#### References: (AY: 19-20, Odd Semester)

1. Cost and Management Accounting: Basu and Das

Cost and Management Accounting: Prof. Amitabha Basu.
 Corporate Accounting: Prof. Amitabha Basu.
 Corporate Accounting: Mukherjee and Hanif.

5. Commercial Law : Sen and Mitra6. Commercial Law : Dr. D. L. Dutta.

7. Entrepreneurship Dev and Business Communication : Pan and Karmakar

8. Management Accounting: Debasish Banerjee

9. Taxation: Dr. C.H. Sengupta

10. Taxation: Taxman

11. Auditing: Dr. J.L.Kundu.

12. Auditing: Prof. Pritimoy Majumdar 13. Marketing Management: C.B.Gupta

Date of Internal Assessment: 27.09.2019

## **Syllabus Module Allocation of Department of Commerce (2019-2020)**



# After a long discussion with the faculty members we allocate the Curriculum as follow -

## **Subjects and Teachers**

(Commerce: Under Bankura University) Even Semester

Pattern	Paper	Units	Teachers	Total	Tutorial
				no. of	
				Lecture	
Semester	Cost Accounting-II	C-8	KKD	60	15
IV(Hons)	Financial Management	C-9	RBS	60	15
	Corporate Accounting-II	C-10	KKD	60	15
	Indian Financial System	GE-4	RBS	60	15
	Entrepreneurship Development	SEC-2	KKD	20	5
Semester	Taxation-II	C-13	KKD	60	15
VI(Hons)	Computer Application in Business-II	C-14	RBS	60	15
	Business Economics	DSE-3	KC	60	15
	Business Environment	DSE-4	KKD	60	15
Semester- IV(Prog)	Indian Financial System	C-1D	KC	60	15
	<b>Business Statistics</b>	C-2D	KKD	60	15
	Entrepreneurship Development	SEC-2	RBS	20	5
Semester-	Business Economics	DSE-1B	KC	60	15
VI(Prog)	Computer Application In Business	DSE-2B	KKD	60	15
	Financial Accounting-II	GE-2	KKD	60	15
	Corporate Accounting	SEC-4	KKD	20	5

#### References: (AY: 19-20, Even Semester)

1. Modern Cost and management accounting; Debaissh Banerjee.

2. Practical Costing: Dr. P. C. Tulsisn.

3.Cost and Management Accounting: Basu and Das

4.Cost and Management Accounting: Prof. Amitabha Basu.
5Corporate Accounting: Prof. Amitabha Basu.
6.Corporate Accounting: Mukherjee and Hanif.

7. Business statistics : Ghosh and Saha

8. Financial Management: Khan and Jain

9. Financial Management: Indranil Sen and Bask Kumar Sil

10.Indian Financial System: Nayak and Sana

11. Business Economies and Indian Financial System; Sarkhel and Salim

12. Entrepreneurship Dev and Business Communication: Pan and Karmakar

13. Entrepreneurship Dev and Business Communication: Prof. Sankar Prasad Guha and Prof. Pranab Kr. Roy

14. Taxation: Dr. C.H. Sengupta

15. Taxation: Taxman

16. Business Economics: Sarkhel and Salim

17. Business Environment : C.B. Gupta.

18. Modern Accountancy Vol-1 : Mukherjee and Hanif.19. Financial Accounting : Prof. Amitabha Basu.

20. Financial Accounting : Basu and Das

21. Corporate Accounting22. Corporate Accounting23. Corporate Accounting24. Corporate Accounting25. Mukherjee and Hanif.

Date of Internal Assessment: 21.05.2020

## Annexure-2

#### DEPARTMENT OF COMMERCE, KHATRA ADIBASI MAHAVIDYALAYA

PO, PSO and CO(Honours Courses under CBCS)
(Under Bankura University)

Program Outcome (PO) : B.COM [	Honours] B.Com.	[Honours]	or Bachelor of	Commerce
	is a three	e-vear und	ergraduate cour	se.

- By pursuing this course, a student will gain conceptual knowledge and skills of analysis that may help in areas of employment at various levels.
- This course aims at providing all-inclusive acumen into accounting, law, finance, taxation, management, computer application in business and so on.
- After completion of UG level course under Commerce, the candidates will be efficient enough to find several jobs junior level in accounting, commerce, banking and finance and related fields such as Junior accountant, HR Manager, Business Executive, Accounts Executive, **Operations** Management, Data Analyst, Research and Development Manager, Information Systems Manager, Project Manager, etc.

#### Program Specific Outcome (PSO)

- Students will learn pertinent and significant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in the domain of business.
- Students will acquire pertinent managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business and will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- Learners will be capable and adept to do higher education and advance research in the domain of commerce and finance.

Course Outcome: B.Com (Honours) SEMESTER-I				
Course code & course name	Objectiv e	Outcome		
BCOMH 101C-1:	To introduce students to the	Students will be able to		
Financial Accounting I	elementary concepts of accounting.	appreciate accounting concepts and conventions		
BCOMH 102C-2:	To inspire students to	Students will be efficient to		
Business Mathematics  BCOMH 103GE-1:	s equations.  To teach the students the	derivatives , integration and solving simultaneous equations in the practical realm.  Students will have an over-		
Management Theory	fundamentals of management as they are practiced today.	all knowledge on various concepts and different schools of management thoughts.		
ACSHP 104AECC-1:		Students will get		
Environmental Studies	contemporary	comprehensive experiences about the environmental challenges		

Course Outcome: B.Com (Honours) SEMESTER-II				
Course code & course	Objective	Outcome		
name				
BCOMH 201C-3:	To provide students	Students will be well		
Financial Assounting II	detailed knowledge of	equipped with the		
Financial Accounting II	partnership,royalty,	different laws governing of		
	,partnership,branch	business enterprises in		
	accounts	relation to their accounting		
		needs.		
BCOMH 202C-4:	To equip the	Acquire profound knowledge		
Dunin and Statistics	students with	and understanding the concept		
Business Statistics	the knowledge of	and scope of statistics.		
	application of statistics in			
	different fields			
BCOMH 203GE-2:	To acquaint the students	The students will learn theory		
Principles of	with the fundamental	and concept of cost and		
	concepts of Micro	production along with market		
Micro Economics	economics	structure.		
ACSHP 204AECC-2:		Students will have an		
	familiar	overall knowledge and		
	with formal language of			

English	business communication	formal	written
		communication.	

Course code & course	Objectiv	Outcome
name	e	
BCOMH 301C-5:	To introduce students to the elementary concepts of Cost	
Cost Accounting I	Accounting and to ascertain the cost of production and also acquire the process to reduce the cost of production.	production, to control and reduce the cost and fixation the selling price. It also used for decision making performance evaluation.
BCOMH 302C-6:	To guide the students for preparing Ratio Analysis,	
Management Accounting	Cash Flow Statement and Fund Flow Statement.	
BCOMH 303C-7:	To teach the students the	Students will have an over-
Corporate Accounting I	fundamentals of Corporate Accounting as they are practiced today.	all knowledge on various concepts of different topics such as Holding Company, Valuation of Goodwill and Share, etc.
304GE-3	To acquire the global	Students will acquire functional
Business Regulatory Framework	business is operate and also understand about Law of Contract, Sale of Goods Act, 1930 etc.	Knowledge about the Company laws and such as NI Act, FEMA, CP Act, etc.
<b>305SEC-1</b> Business Communication	1)To provide the student necessary knowledge and skills required for organizing and	1)To develop the skills f ccommunication.
	carrying out entrepreneurial verbal and non-verbal communication  2)To attain a deep insight into the varied types and tools of communication.	2)Students will demonstrate written communication skills appropriate and relevant for business situations.

# Course Outcome: B.Com (Honours) SEMESTER-IV

Course code & course	Objectiv	Outcome
name	e	
BCOMH 401C-8:  Cost Accounting II		Students will be able to the different techniques used for decision making and performance evaluation.
BCOMH 402C-9:	To enhance the knowledge	Developing basic knowledge
Financial Management	about business finance and financial management decision.	of students about the elementary concepts of financial management and to help the finance manager for decision making.
BCOMH 403C-10:	To provide comprehensive	The students will identify to
Corporate Accounting II	idea and knowledge over corporate accounting with an enhancement of problem solving aptitude.	solve the different areas like issue of shares, issue of debentures, holding company, reconstruction of companies, valuation of goodwill, valuation of shares etc.
404GE-4	To enhance the basic	Students will develop the
Indian Financial System	concepts of Financial System of India.	knowledge of Money Market, capital Market, Indian Banking System, etc.
405SEC-II	To provide the student	To develop the skills of
Entrepreneurship Development	necessary knowledge and skills required for organizing and carrying out entrepreneurial activities.	analysis and understanding business entrepreneurship.

Course Outcome: B.Com (Honours) SEMESTER-V

Course code & course name	Objectiv e	Outcome
BCOMH 501C-11:	To understand the insights, concept, scopes, different heads of income, deductions and tax rates etc.	Students will acquire knowledge on taxation theories and applications of tax.
10 4 A 11 41 1	To introduce tostudents different concepts of data, information and computer based information system.	Students will have overall idea about DBMS.
	To provide the students all- inclusive knowledge on ethical principles of audit profession.	the financial statements show a
	To provide the students all inclusive knowledge of Marketing Management.	Students will acquire the concept of Marketing segment , pricing, Promotion, Distribution Channel as well as Market components.
Course Outcome	e: B.Com (Honours) SEM	ESTER-VI
Course code & course name	Objectiv e	Outcome
Taxation-II	applications especially on Residential status, Heads of	Students will learn how IT Return can be file.
BCOMH 602C-14:	different concepts of data,	
Business II	based information system.and also the concept DBMS and Accounting Packages such as Tally, FACT, etc.	Software, OS, etc.
	The objective of this course is	
Business Environment	I -	Help students to understand about Physical, Economic, Financial, Legal, Technological, Social and Cultural and Political Environment.

#### DEPARTMENT OF COMMERCE, KHATRA ADIBASI MAHAVIDYALAYA

# PO, PSO and CO (Programme Courses under CBCS) (Under THE BANKURA UNIVERSITY)

Program Outcome (PO) : B.COM [Programme]

B.Com. [Programme] or Bachelor of Commerce is a three-year undergraduate course.

- By pursuing this course, a student will gain conceptual knowledge and skills of analysis that may help in areas of employment at various levels.
- This course aims at providing allinclusive acumen into accounting, law, finance, taxation, management, computer application in business and so on.
- After completion of UG level course under Commerce, the candidates will be efficient enough to find several jobs junior level in accounting, commerce, banking and finance and related fields such as Junior accountant, HR Manager, Business Accounts Executive. Executive. **Operations** Management, Data Analyst, Research and Development Manager, Information Systems Manager, Project Manager, etc.

#### Program Specific Outcome (PSO) Students will learn pertinent and significant financial skills, accounting career applying both quantitative and qualitative knowledge to their future careers in the domain of business. Students will acquire pertinent managerial accounting career skills, applying quantitative and qualitative knowledge to their future careers in business and will gain thorough systematic and subject skills within various disciplines of commerce, business. accounting, economics, finance, auditing and marketing.

Learners will be capable and adept to do higher education and advance research in the domain of commerce and

finance.

Course Outcome: B.Com (Programme) SEMESTER-I					
Course code & course	Objectiv	Outcome			
name	e				
BCOMP 101C-1A	To teach the students the	Students will have an over-			
:Management Theory	fundamentals	all knowledge on various			
	of management concepts and diffe				
	as they are practiced today.	schools of management			
		thoughts.			
BCOMP102C-2A:	Students will understand the	The students will learn theory			
Indian Economic Problems	basic concepts and	and concept of cost and			
	problems of Indian	production along with market			
	agriculture, industry, structure along with				
	banking sector, public	agricultural problem, Banking			
	finance.	system, Finance, etc.			
BCOMPACP 103C-MIL-1:	Students will have a	Students will acquire			
Bengali	sufficient understanding	knowledge about Bengali			
Dongun	about the literary domains.	Drama, Prose, Poem, etc.			
ACSHP 104AECC-1:		Students will get			
Environmental Studies	students with the comprehensive experiences about				
	environmental challenges.	environmental challenges			

Course Outcome: B.Com (Programme)SEMESTER-II					
Course code & course	Objectiv	Outcome			
name	e				
BCOMP 201C-1B: Principles of Micro Economics		The students will learn theory and concept of cost and production along with market structure.			
BCOMP202 C-2B:	Students will have profound	Help students to understand			
	and adequate knowledge about the pros and cons of several components of business environment and application in practical	about Physical, Economic, Financial, Legal, Technological, Social and Cultural and Political Environment.			
ВСОМРАСР	Students will achieve the efficiency to write official				
203C-E-1:	correspondences in the				
English -1	correct format.				
ACSHP 204AECC-2: English/MIL	Students will have an overall idea of formal	Students will be benefitted with improvement in grammer and			

written communication.	writing skill.

Course Outcome:	B.Com (Programme)SEM	ESTER-III		
Course code & course	Objectiv	Outcom		
name	e	e		
BCOMP 301 C-1C Business Regulatory Framework	To acquire the global environment in which business is operate and also understand about Law of Contract, Sale of Goods Act, 1930 etc.	Students will acquire functional Knowledge about the Company laws and such as NI Act, FEMA, CP Act, etc.		
BCOMP 302 C-2C Business Communication	1)To provide the student necessary knowledge and skills required for organizing and carrying out entrepreneurial verbal and non-verbal communication  2)To attain a deep insight into the varied types and tools of communication.	1)To develop the skills of communication.  2)Students will demonstrate written communication skills appropriate and relevant for business situations.		
BCOMP ACP 303C	Students will have in-depth	Studenta will able to learn		
MIL-2	understanding of the	about Modern Indian		
Bengali/Sanskrit/Santali	intricacies and complications of literature and language in the social and official domains.	Language and their applications.		
BCOMP 304 SEC-1 Financial Accounting -1	To introduce students to the elementary concepts of accounting.	Students will be able to appreciate accounting concepts and conventions		

Course Outcome: I	Course Outcome: B.Com (programme) Semester-IV					
Course code & course name	Objectiv e	Outcome				
BCOMP 401 C-1D Indian Financial System		Students will develop the knowledge of Money Market, capital Market, Indian Banking System, etc.				
BCOMP 402 C-2D Business Statistics	To equip the students with the knowledge of application of statistics in different fields	Acquire profound knowledge and understanding the concept and scope of statistics.				
BCOMP 403 CE-2 English-2	Students will achieve the efficiency to write official correspondences in the correct format.	Students will be benefitted to grow their English knowledge.				
BCOMP 404 SEC-2 Enterpreneurship Development	To provide the student necessary knowledge and skills required for organizing and carrying out entrepreneurial activities.	To develop the skills of analysis and understanding business entrepreneurship.				

Course Outcome: B.Com (programme) Semester-V					
Course code & course name	3				
BCOMP 501 DSE-1A Taxation	To understand the insights, concept, scopes, different heads of income, deductions and tax rates etc.	knowledge on taxation theories			
BCOMP 502 DSE-2A Auditing	To provide comprehensive	sufficient knowledge about the			
BCOMP 503 GE-1  Management Accounting	To enhance the knowledge about business finance and financial management decision	Developing basic knowledge of students about the elementary concepts of financial management and to help the finance manager for decision making.			
BCOMP 504 SEC-3 Cost Accounting	To ascertain cost and control the cost of production, and also reduce the cost and fixation of selling price, proper recording and presentation of cost data to management.	Students will describe how to determine the cost of the product and it is used for decision making and performance evaluation.			

Course Outcome: B.Com (programme) Semester-VI					
Course code & course name	Objectiv e	Outcome			
BCOMP 601 DSE-1B	1. The objective of this	1. To help students			
Business Economics	course is to provide the	understand and apply the			
	pertinent knowledge of	various decision tools to			
	economics as a subject and its	understand the market			
	importance in business.	structure.			
BCOMP 602 DSE-2B		Students will have overall idea			
Computer Application in Business	different concepts of data, information and computer based information system.	about DBMS.			
BCOMP 603 GE-2	To introduce students to the	Students will be able to			
Financial Accounting-II	elementary concepts of accounting.	appreciate accounting concepts and conventions			
BCOMP 604 SEC-4	To ascertain cost and control	Students will describe how to			
Cost Accounting	the cost of production, and also reduce the cost and fixation of selling price, proper recording and presentation of cost data to management.	determine the cost of the product and it is used for decision making and performance evaluation.			

# Annexure 3 Result Analysis of Commerce Department for the session 2019-2020

	Name of the Course/programme	Total No. of Students Appeared	1st Class	2nd Class	P. Div	No of Students Passed	Pass Percentage
l	U.G. 6th Sem Honours	01	00	00	00	00	NA

### **Annexure 4: Perspective Plan**

### **Perspective Plan of the Department**

#### Plan of Action: Perspective Plan

The future plan of the development centres around holistic development of students through curricular as well as various student-oriented activities that will enrich the students.

- 1) Take initiative for overall improvement of the department.
- 2) Organize State and National Level Seminars sponsored by UGC in the department.
- 3) Conduct guest lectures inviting experts from different branches of Economics and Accounting & Finance.
- 4) Give students experience of small research projects and papers.
- 5) Introduce more ICT enabled teaching methods like smart classroom.
- 6) Open of Value-Added Courses in Commerce for students from other departments.
- 7) Engage faculty and students in interdisciplinary lectures and projects from Economics department.
- 8) Engage in collaborative academic ventures with other institutions like joint publication of ISBN books
  - or journals, organizing seminars, invited lectures and preparing course modules.
- 9) Motivate faculty members to pursue research and publication, participating in seminars, workshops, faculty development programs, orientation and refresher courses which will enhance their teaching skills and their research acumen.
- 10) Encourage students to contribute to departmental Wall magazine every year where they can contribute self-painted pictures, paper cuttings on important economic events, collage etc.
- 11) Encourage cultural events organized by students to showcase their extracurricular talents involving performing arts.
- 12) Arrange classes on basic computer skills consisting of Microsoft Paint, Word, Excel and PowerPoint, Email, Pdf making and Scan.
- 13) Opening of Online Free Access Repository comprising of Primary Texts and Secondary References, Class Notes and faculty's publications in non-editable format as a resource bank for present and future references and study.
- 14) Motivating faculty members to pursue research and publication, participating in seminars, workshops, faculty development programs, orientation and refresher courses which will enhance their teaching skills and their research acumen.
- 15) Initiating Mentor-Mentee system for better feedback, counselling and guidance of students.

