



Plan of Action and Achieved of Commerce Department for the session 2020-2021

Serial No.	Plan of Action	Details of the Plan	Achieved or not	Reason/ Remarks
1	Orientation or Induction Programme	<p>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.</p> <p>b) The orientation programme provides a scope to interact with the faculty members and peer group</p> <p>c) Overview of curriculum based on CBCS pattern and evaluation pattern (CGPA and SGPA), feedback mechanism is given.</p> <p>d) Briefing on extensive social activities through NSS and NCC, extracurricular and cultural events.</p> <p>e) Addressing the queries of new joiners.</p>	Yes	Online Orientation Programme Conducted on 21.07.2020
2	Curriculum Module Allocation	<p>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.</p> <p>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.</p>	Yes (Annexures 1 and 2 stating Syllabus Allocation and CO, PO respectively are attached)	<p>Syllabus Module Allocation for Semester I and V done at Departmental Meeting held on 21.07.2020.</p> <p>Syllabus Module Allocation for Semester II and VI done also at Departmental Meeting held on 21.07.2020.</p>

		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 I and V held on 25.02.2021 Internal Examination Semester II and VI held on 26.06.2021
5	Completion of syllabus	Syllabus is covered for all courses of UG program within the stipulated time period.	Yes	Syllabus of Semester I completed within stipulated time. Syllabus of Semester II completed within stipulated time.
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 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 extra-curricular activities i) NCC training opportunity j) Sports and Gym facilities k) Library and Labs l) Prize Awarded as encouragement to achievers in studies or sports	Yes	

		m) Merit-based scholarships		
9	Library Facilities	<p>a) Central Library is a rich storehouse of primary and secondary resources.</p> <p>b) The central library is automated and students have bar-coded library cards.</p> <p>c) The central library has a spacious reading hall.</p> <p>d) Departmental Library operates with limited resource, and caters primarily to financially weak students.</p>	Yes	
10	Student Seminar	<p>Students-seminar are organized to ensure</p> <p>a) Develop communication skills of students</p> <p>b) Boost their confidence</p> <p>c) Develop their presentation skills</p> <p>d) Overcome the fear of facing the audience</p> <p>Topics of the seminar may be departmental syllabi based or on interdisciplinary areas so that students of other departments may participate as well.</p>	Yes	Due to COVID-19 pandemic no Student Seminar could be organized in the session 2020-2021
11	Co-curricular Activities	<p>Students of the department participate in various co-curricular activities such as Quiz contest, preparing Wall Magazine on important topics on Economics and cultural programmes organized in the college.</p>	Yes	Due to COVID-19 pandemic students could not participate in co-curricular activities in the session 2020-2021
12	Students Feedback	<p>Feedback is taken from students for individual teachers and analysed for future improvement.</p>	Yes	
13	Research & Publications	<p>Faculty members are constantly engaged in paper publications, book chapters and paper presentations in seminars.</p>	Yes (Annexure 5 stating the paper presentations in seminars is attached)	
14	Developing E-Content	<p>Faculty Members upload e-notes 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.</p>	Yes	
15	Perspective Plan	<p>5 years Perspective Plan is framed after discussion in departmental meeting with suggestions from student's representative and IQAC Coordinator</p>	Yes (Annexure 5 stating the Perspective Plan is attached)	

Annexure 1:

Syllabus Module Allocation of Commerce Semester I and II, Semester V and Semester VI (2020-2021)



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 No of Lecture	Tutorials
Semester I(Hons)	Financial Accounting-1	C-1	KKD	60	15
	Business Mathematics	C-2	Md.A.I.(Deptt. Of Math), KC	60	15
	Management Theory	GE-1	KKD	60	15
Semester V(Hons)	Taxation-1	C-11	KKD	60	15
	Computer Application in Business-1	C-12	KKD	60	15
	Fundamentals of Auditing	DSE-1	KKD	60	15
	Marketing Management	DSE-2	KKD	60	15
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: 20-21 , Odd Semester)

- 1.Modern Accountancy Vol-1 : Mukherjee and Hanif.
- 2.Financial Accounting : Prof. Amitabha Basu.
- 3.Financial Accounting : Basu and Das
- 4.Business Management : Dr. Suraj Kumar Debnath.
- 5.Advanced Business mathematics : Dr. S N. Dey.
- 6.Taxation: Dr. C.H. Sengupta
- 7.Taxation: Taxman
- 8.Auditing : Dr. J.L.Kundu.
- 9.Auditing : Prof. Pritimoy Majumdar
- 11.Marketing Management : C.B.Gupta
- 12.Cost and Management Accounting : Basu and Das
- 13.Cost and Management Accounting : Prof. Amitabha Basu.
- 14.Management Accounting : Debasish Banerjee

Date of Internal Assessment : 25.02.2021

Even Semester

Pattern	Paper	Units	Teachers	Total No of Lecture	Tutorials
Semester II(Hons)	Financial Accounting-II	C-3	KKD	60	15
	Business Statistics	C-4	KC	60	15
	Principles of Micro Economics	GE-2	KC	60	15
Semester VI(Hons)	Taxation-II	C-13	KKD	60	15
	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-VI(Prog)	Business Economics	DSE-1B	KC	60	15
	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: 20-21 , Even Semester)

- 1.Modern Accountancy Vol-1 : Mukherjee and Hanif.
- 2.Financial Accounting : Prof. Amitabha Basu.
- 3.Financial Accounting : Basu and Das
- 4.Principles of Micro Economics : Sarkhel and Salim
- 5.Business statistics : Ghosh and Saha
- 6.Statistics (Vol-1) : N.G. Das
- 7.Taxation: Dr. C.H. Sengupta
- 8.Taxation: Taxman
- 9.Business Economics: Sarkhel and Salim
10. Business Environment : C.B. Gupta.
11. Corporate Accounting : Prof. Amitabha Basu.
12. Corporate Accounting : Mukherjee and Hanif.

Date of Internal Assessment : 26.06.2021

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]	<p>B.Com. [Honours] or Bachelor of Commerce is a three-year undergraduate course.</p> <ul style="list-style-type: none">• 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 at 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)	<ul style="list-style-type: none">• 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.
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Course Outcome: B.Com (Honours) SEMESTER-I		
Course code & course name	Objective	Outcome
BCOMH 101C-1: Financial Accounting I	To introduce students to the elementary concepts of accounting.	Students will be able to appreciate accounting concepts and conventions
BCOMH 102C-2: Business Mathematics	To inspire students to understand and apply various methods of derivatives, integration and solving simultaneous equations.	Students will be efficient to apply derivatives, integration and solving simultaneous equations in the practical realm.
BCOMH 103GE-1: Management Theory	To teach the students the fundamentals of management as they are practiced today.	Students will have an overall knowledge on various concepts and different schools of management thoughts.
ACSHP 104AECC-1: Environmental Studies	To make acquainted students with the contemporary environmental challenges.	Students will get comprehensive experiences about the environmental challenges

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

English	business communication	formal written communication.
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Course Outcome: B.Com (Honours) SEMESTER-III		
Course code & course name	Objective	Outcome
BCOMH 301C-5: Cost Accounting I	To introduce students to the elementary concepts of Cost Accounting and to ascertain the cost of production and also acquire the process to reduce the cost of production.	Students will be able to determine the cost of production , to control and reduce the cost and fixation the selling price. It also used for decision making performance evaluation.
BCOMH 302C-6: Management Accounting	To guide the students for preparing Ratio Analysis, Cash Flow Statement and Fund Flow Statement.	Developing the basic knowledge of students about the elementary concepts of management accounting and will be efficient to apply the different techniques of Management Accounting methods.
BCOMH 303C-7: Corporate Accounting I	To teach the students the fundamentals of Corporate Accounting as they are practiced today.	Students will have an overall knowledge on various concepts of different topics such as Holding Company, Valuation of Goodwill and Share, etc.
304GE-3 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.
305SEC-1 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.

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

Course code & course name	Objective	Outcome
BCOMH 401C-8: Cost Accounting II	To introduce students to the elementary concepts of Marginal Costing , Standard Costing, Budgetary Control, etc.	Students will be able to the different techniques used for decision making and performance evaluation.
BCOMH 402C-9: Financial Management	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.
BCOMH 403C-10: Corporate Accounting II	To provide comprehensive idea and knowledge over corporate accounting with an enhancement of problem solving aptitude.	The students will identify to 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 Indian Financial System	To enhance the basic concepts of Financial System of India.	Students will develop the knowledge of Money Market, capital Market, Indian Banking System, etc.
405SEC-II Entrepreneurship 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 (Honours) SEMESTER-V

Course code & course name	Objective	Outcome
BCOMH 501C-11: Taxation I	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.
BCOMH 502C-12: Computer Application in Business-I	To introduce to students different concepts of data, information and computer based information system.	Students will have overall idea about DBMS.
BCOMH 503DSE-1: Fundamentals of Auditing	To provide the students all-inclusive knowledge on ethical principles of audit profession.	To attain knowledge on how the financial statements show a true and fair view.
BCOMH504DSE-2 Marketing Management	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: B.Com (Honours) SEMESTER-VI

Course code & course name	Objective	Outcome
BCOMH 601C-13: Taxation-II	Students will learn knowledge about taxation theories and applications especially on Residential status, Heads of Income.	Students will learn how IT Return can be file.
BCOMH 602C-14: Computer Application in Business II	To introduce to students different concepts of data, information and computer based information system.and also the concept DBMS and Accounting Packages such as Tally, FACT, etc.	Students will have knowledge about Internet, Hardware , Software, OS, etc.
BCOMH 603DSE-3: Business Economics	The objective of this course is to provide the pertinent knowledge of economics as a subject and its importance in business.	To help students understand and apply the various decision tools(such as Games Theory , Decision Theory , LPP, etc.) to understand the how decision can taken.
BCOMH 604DSE-4: Business Environment	Students will have profound and adequate knowledge about the pros and cons of several components of business environment and application in practical	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 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 at 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)	<ul style="list-style-type: none">• 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.
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Course Outcome: B.Com (Programme) SEMESTER-I		
Course code & course name	Objective	Outcome
BCOMP 101C-1A :Management Theory	To teach the students the fundamentals of management as they are practiced today.	Students will have an overall knowledge on various concepts and different schools of management thoughts.
BCOMP102C-2A: Indian Economic Problems	Students will understand the basic concepts and problems of Indian agriculture, industry, banking sector, public finance.	The students will learn theory and concept of cost and production along with market structure along with Indian agricultural problem, Banking system, Finance, etc.
BCOMPACP 103C-MIL-1: Bengali	Students will have a sufficient understanding about the literary domains.	Students will acquire knowledge about Bengali Drama, Prose, Poem, etc.
ACSHP 104AECC-1: Environmental Studies	To make acquainted students with the contemporary environmental challenges.	Students will get comprehensive experiences about the environmental challenges

Course Outcome: B.Com (Programme)SEMESTER-II		
Course code & course name	Objective	Outcome
BCOMP 201C-1B : Principles of Micro Economics	To acquaint the students with the fundamental concepts of Micro economics	The students will learn theory and concept of cost and production along with market structure.
BCOMP202 C-2B: Business Environment	Students will have profound and adequate knowledge about the pros and cons of several components of business environment and application in practical	Help students to understand about Physical, Economic, Financial, Legal, Technological, Social and Cultural and Political Environment.
BCOMPACP 203C-E-1 : English -1	Students will achieve the efficiency to write official correspondences in the correct format.	Students will be benefitted to grow their English knowledge.
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.
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Course Outcome: B.Com (Programme) SEMESTER-III		
Course code & course name	Objective	Outcome
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 MIL-2 Bengali/Sanskrit/Santali	Students will have in-depth understanding of the intricacies and complications of literature and language in the social and official domains.	Studenta will able to learn about Modern Indian 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: B.Com (programme) Semester-IV

Course code & course name	Objective	Outcome
BCOMP 401 C-1D Indian Financial System	To enhance the basic concepts of Financial System of India.	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 Entrepreneurship 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	Objective	Outcome
BCOMP 501 DSE-1A Taxation	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.
BCOMP 502 DSE-2A Auditing	To provide comprehensive knowledge to the students on ethical principles of audit profession.	The students will gain sufficient knowledge about the audit work of different institutions and how the financial statements show a true and fair view.
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	Objective	Outcome
BCOMP 601 DSE-1B Business Economics	1. The objective of this course is to provide the pertinent knowledge of economics as a subject and its importance in business.	1. To help students understand and apply the various decision tools to understand the market structure.
BCOMP 602 DSE-2B Computer Application in Business	To introduce to students different concepts of data, information and computer based information system.	Students will have overall idea about DBMS.
BCOMP 603 GE-2 Financial Accounting-II	To introduce students to the elementary concepts of accounting.	Students will be able to appreciate accounting concepts and conventions
BCOMP 604 SEC-4 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.

Annexure 3: Result Analysis of Commerce Department for the session 2020-2021

Result Analysis of Economics Department 2020-2021:

Name of the Course/programme	Total No. of Students Appeared	1st Class	2nd Class	P. Div	No of Students Passed	Pass Percentage
U.G. 6th Sem Honours	01	01	00	00	01	100%
U.G. 6th Sem Programme	02	02	00	00	02	100%

Annexure 4

Paper Presentation

Sl. No.	Title of the invited lecture /<u>paper presented</u>	Title of Conference/ Seminar with date	Organized by	Whether International/ National/State or University level
1	Presented the paper 'Effects of Global Warming'	Two Day International Webinar on Climate Change, Geo-Hazards and Sustainable Development (26/11/2020 to 27/11/2020)	Karnataka Science College, Dharwad, Karnataka, IQAC and Dept of Geography	International Webinar

Annexure 5: 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.

