

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

Programme Specific Outcomes (PSO)

Bachelor of Commerce (Honours & General) 2019-2020

- **1. Practical Implementation and Testing Skills** as the students will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law.
- 2. Professional and Industry Skills Ability to work in teams with enhanced communication and inter-personal skills, to impart knowledge through the contemporary knowledge in the field of accountancy and finance in dynamic and challenging global environment. The knowledge of soft skills and critical decision making will help them work as businessmen, entrepreneur, managers, consultant etc.
- 3. Successful Career in competitive market Students will be able to demonstrate progressive learning in various disciplines of commerce, business, accounting, economics, finance, auditing and marketing etc. They will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.



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

Programme Outcome (PO)

B.Com (Honours & General) 2019-2020

	Program Outcome	Description
PO1	Acquiring Extensive Domain Knowledge	The students are provided with a holistic view of the subjects to be covered in the curriculum so that they may develop knowledge about the domain of their studies
	Method of Measurement:	Internal Assessment
PO2	Inculcating critical thinking skills	Students are encouraged to apply their minds as opposed to learning by rote, thereby embracing the art of critical thinking. Their vision is sought to be enlarged so as to allow them to think laterally, think independently, think out of the box
	Method of Measurement:	Continuous Internal Assessment
PO3	Instilling self-motivated pursuit of knowledge	The interest in the subject is sought to be sparked in the student's mind so that they may be encouraged to self-motivate themselves in the pursuit of knowledge
	Method of Measurement:	Internal Assessment
PO4	Keeping abreast with the recent developments in relevant field of study	Students are sought to be kept abreast with the latest developments in the fields of studies that are relevant to them. This not only helps them in their employability quotients, but also ensures a greater, in-depth understanding of the subject being pursued
	Method of Measurement:	Regular Teacher-Student Interactive Sessions



PO5	Developing social and interpersonal skills	Adequate amount of stress is also accorded in ensuring that	
		the students develop the necessary social and interpersonal	
		skills . Special attention is provided in the area of corporate and commercial skills	
	Method of Measurement:	Regular Teacher-Student Interactive Sessions	
		Students are provided systematic support for the development of	
	Imparting analytical skills and	analytical skills which are essential requirements in the world	
PO6	encouraging innovative practices	beyond the sheltered life of the campus and are provided	
100		unstinted encouragement in the pursuit of innovative practices	
	Method of Measurement:	Regular Teacher-Student Interactive Sessions	
		The college takes pride in taking a number of steps to ensure that	
	Imbibing Environmental Consciousness and ethical values	all students are imbibed with necessary environmental	
PO7		consciousness and the requisite ethical values so that BESC	
		students may make the transition from merely being a good	
		academically oriented student to be a good human being.	
	Method of Measurement:	Regular Teacher-Student Interactive Sessions	
	Sustainability to achieve common good	Students are provided a thorough grinding about Sustainability	
		and practices that are aimed at ensuring that the scarce resources	
PO8		of the world are put to use effectively, efficiently and	
		economically to achieve the greatest common good	
	Method of Measurement:	Regular Teacher-Student Interactive Sessions	
		One of the objectives of the programme is to empower all students	
	Intellectual development and increasing employability	and ensure their intellectual development with a view towards	
PO9		preparing them to become employable	
	Method of Measurement:	Regular Teacher-Student Interactive Sessions	
		Students are provided with support to improve their	
DO1	Soft skill development	communication skills and are taught how they can master the	
PO10		different mass media channels – both traditional and social to	
	<u>-</u>	communicate both internally within the organization and its	
		different constituents and with the world at large	
	Method of Measurement:	Regular Teacher-Student Interactive Sessions	



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

COURSE OUTCOME SEMESTER- I

PAPER	COURSE OUTCOME (CO)
SEMESTER- I	AECC 1.1Chg
AECC 1.1Chg	1.1.1 Students will be able to identify
Communicative English	errors in syntax.
Unit 1	
Listening and understanding	1.1.2 Students will be able to use
Unit 2	formal language in business
Reading skill	communication.
Unit 3	
Communication skill	1.1.3Students will be able to write
Unit 4	official correspondences in the
Writing Skill	correct format.
Unit 5	
Business Communication	1.1.4 Students will have an overall
Unit 6	impression about formal written
Personality Grooming	communication.
PAPER	COURSE OUTCOME (CO)
AECC 1.1Chg	AECC 1.1Chg
Indian Language	1.1.1 Students will be able to identify
	various poetic devices.
	1.1.2 Students will be able to
	comprehend given passages and
	texts.
	1.1.3 Students will have an overall
	impression about the literary eras.
	1.1.4 Students will have in depth
	understanding of texts.



PAPER	COURSE OUTCOME (CO)
GE 1.1Chg	GE 1.1 Chg (A)
Module I	1.1.1. Students will understand the
Microeconomics	law of demand, supply various
Unit 1	concepts related to this and concept
Demand & consumer Behaviour	and measurement of elasticity. Also
Unit 2	they will learn how consumer will
Production & Cost	allocate this income among goods
Unit 3	and services to maximize utility
Perfect Competition	
	1.1.2. They will be familiarized with the concepts and theory of production and cost along with profit maximization objective on the part of producer.
	1.1.3. Students will be able to analyze the perfectly competitive market structure and equilibrium output determination under short run as well as long run equilibrium condition.



PAPER	C	OURSE OUTCOME (CO)
GE 1.1Chg	GE 1.	1 Chg (B)
Statistics	1.1.1	Γο gain in depth knowledge and
Unit 1	under	standing of the concept and
Fundamentals	scope	of statistics
Unit 2		
Measures of Central Tendency	1.1.2	To gain knowledge of
Unit 3		measures of Central
Measures of Dispersion		TendencY of Arithmetic
Unit 4		Mean, Geometric Mean and
Moments, Skewness and Kurtosis		Harmonic Mean
Unit 5	1.10	
Interpolation	1.1.3	To understand the concept of measures of dispersion, including absolute version and relative version
	1.1.4	To gain a thorough knowledge about Moments, Skewness and Kurtosis
	1.1.5	Application of statistics in other different areas
PAPER	COU	RSE OUTCOME (CO)
CC1.1 Chg	CC 1.	1 Chg
Business Laws		
Unit 1	1.1.1	To gain understanding of the
The Indian Contract Act, 1872		various legal and regulatory
Units 2		rules covered in the course
The Sale of Goods Act,1930		and the respective rights and
Unit 3		obligations created under
Partnership Laws		these.
Unit 4 The Negatiohle Instruments Act 1991	1 1 2	To combo besis 1 1
The Negotiable Instruments Act 1881	1.1.2	To apply basic legal
Unit 5 Consumers Protection Act, 1086		knowledge to business transactions.
Consumers Protection Act, 1986		u ansacuons.
	1.1.3	To gain a clear understanding



		of the legal environment of
		business.
	1.1.4	To Communicate effectively
		standard business and legal
	termin	•
PAPER		OURSE OUTCOME (CO)
CC1.2 Chg	CC 1.2	2 Chg
Principles of Management		
Unit 1	1.2.1	Students will have an over-all
Introduction		impression about various
Units 2		concepts and the different
Planning		schools of management
Unit 3		_
Organizing	1.2.2	Students will have a detailed
Unit 4		introduction to the concepts
Directing and Staffing		of planning, organizing,
Unit 5		directing & staffing
Motivation, Co-ordination and Control		
	1.2.3	Students will be able to
		conceptualize the concepts of
		motivation, control & co-
	~~-	ordination (CO)
PAPER		RSE OUTCOME (CO)
CC 1.1 Ch	CC1.1	
Financial Accounting - I	1.1.1	Students will have an overall
Unit 1		impression about Accounting
Introduction	1.1.2	Students will be able to learn
Units 2		about the preparation of
Concept of determination of business income	1.10	Balance Sheet
Unit 3	1.1.3	Students will be able to
Introduction to Accounting Standard & Accounting Theory		understand about accounting
Unit 4		concept and conventions
Final accounts of Trading Concern		
Unit 5		
Financial Statements from incomplete records and of NPO		
Unit 6		
Accounting for special sales transaction, Sectional and self -		
balancing ledger Insurance claim for loss of stock and for loss		
of profit		



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

SEMESTER-II

PAPER	COURSE OUTCOME (CO)
	GE2.1Chg (A)
<u>SEMESTER- II</u>	
GE2.1Chg (A)	2.1.1 Students will gather
E-Commerce	knowledge about the
Unit 1	emergence of the digital
Introduction	economy and its governing
Units 2	characteristics
E-CRM & SCM	2.1.2 Students will Understand the
Unit 3	ways in which ecommerce is
Digital Payment	conducted in the virtual space
Unit 4	2.1.3 Students will become
ERP	proficient in conducting and
Unit 5	facilitating economic
Trends in E-commerce	transactions in the digital
	space
	2.1.4 Students will understand the
	features of websites and the
	tools used to build an E-
	commerce website

PAPER	COURSE OUTCOME (CO)
GE 2.1Chg (B)	GE 2.1 chg (B)
Business Communication	2.1.1 Students will understand the
Unit 1	concepts, elements & barriers
Introduction	to communication
Units 2	
Types of Communication	2.1.2 Students will learn the types
Unit 3	& tools of communication
Tools of communication	
Unit 4	2.1.2 G. 1
Drafting	2.1.3 Students will master the skills of drafting letters,
	notices, agenda, minutes etc.



PAPER	C	OURSE OUTCOME (CO)
CC 2.1Chg	CC 2.	1Chg
Company Law	2.1.1	Students will acquire
Unit 1		functional knowledge about
Introduction to Company		the laws governing the world
Units 2		of trade, industry and
Formation of Company		Commerce.
Unit 3	2.1.2	Students will understand
Company Administration		about the legal framework
Unit 4		within which commercial
Share Capital & Debenture		activities must be restricted,
Unit 5		the protection such laws
Corporate Meetings		provide and the penalties that
		have to be borne in case of
		their breach
	2.1.3	Students will understand the
		legal principles and the
		fountainheads from which the
		specific commercial laws
		have evolved and become
		well versed about their
		general applicability.
PAPER	1	RSE OUTCOME (CO)
CC 2.2 Chg(A)		2 Chg(A)
Marketing Management	2.2.1	Students will learn the basic
Unit 1		concepts and the principles
Introduction to Company		governing the art and science
Units 2		of marketing
Consumer Behavior & Market Segmentation		management
Unit 3		
Product	2.2.2	Students will develop the skill
Unit 4		sets required for converting
Pricing, Distribution Channels and Physical Distribution		actualizing a sale
Unit 5	2.2.3	Acquire practical knowledge
Promotion and Recent developments in marketing		about marketing and getting a domain view of the process



PAPER	COURSE OUTCOME (CO)
CC 2.2 Chg(B)	CC 2.2 Chg(B)
Human Resource Management	2.2.1 Students will understand the
Unit 1	dynamics of human relations
Nature & Scope	especially in the work place
Units 2	2.2.2 Students will acquire
Human Resource Planning	adequate knowledge about the
Unit 3	legal and procedural inputs
Recruitment & Selection	required to manage humans as
Unit 4	valuable resource in the
Training & Development	entity.
Unit 5	2.2.3 Students will be equipped
Job Evaluation and Performance Appraisal	with practical knowledge to
	maintain good inter-personal
	and enterprise wide
	relationships so as to channel
	all energies towards the
	common goals

PAPER	COURSE OUTCOME (CO)
CC 2.1 Ch	CC 2.1 Ch
Cost and Management Accounting - I	
Unit 1	2.1.1 Students will gather
Introduction	knowledge about the
Units 2	importance and efficacies of
Material Cost	costing as a prime mover in
Unit 3	the world of trade, commerce
Employee Cost and Incentive	and industry
Systems	2.1.2 Students will understand how
Unit 4	various cost inputs are
Overhead and Cost Statement	factored in, calculated and
Unit 5	realized in the production
Cost Book	process, down to the final
Keeping	pricing
Unit 6	2.1.3 Students will acquire
Costing Methods	workable knowledge about
	the calculation of costs and



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

	thereby maximize the stated outcomes for which the
	particular enterprise is run
SEMESTER- III	
PAPER	COURSE OUTCOME (CO)
	SE 3.1Chg (A)
<u>SEMESTER- III</u>	
SE 3.1Chg (A)	3.1.1 Students will develop an overall
Information Technology & Its Application in Business	impression regarding various
(Theory)	concepts related to Information
Unit 1	Technology, their implementation
Information Technology and Business	and usage.
Unit 2	
Data Organisation and Database Management System	3.1.2 Students will gain extensive
Unit 3	knowledge about networking, threats,
Internet and its Application	e-security and related legal
Unit 4	regulations applicable.
Security and Encryption	
Unit 5	
IT Act, 2000 and Cyber Crime	

PAPER	COURSE OUTCOME (CO)
	SE 3.1Chg (B)
SE 3.1Chg (B)	
Information Technology & Its Application in Business	3.1.1 Students will get working
(Practical)	knowledge about Information
Unit 1	Technology – the different facets of
Word Processing	IT that are ushering in a tectonic shift
Unit 2	in the world and the ways they are
Preparing Presentations	impacting businesses.
Unit 3	
Spreadsheet and its Business Application	3.1.2 Students will be well versed
Unit 4	with the different technological
Database Management System	advancements that are now finding
Unit 5	place in the commercial environment
Website Designing	and will acquire the ability to use
	them for enhancing the overall
	effectiveness of the enterprise

COURSE OUTCOME (CO)

DADED



PAPER	COURSE OUTCOME (CO)
GE 3.3 Chg (A)	GE 3.3 Chg (A)
Business Mathematics	3.3.1 Students will be able to state
Unit 1	possible number of arrangements and
Permutation and Combination	selection of things under different
Unit 2	condition.
Set Theory	
Unit 3	3.3.2 Students will be able to solve
Binomial Theorem	numerical problem related to set
Unit 4	theory using venn diagram.
Logarithm	
Unit 5	3.3.3 Students will be able to
Compound Interest and Annuities	generalize the binomial theorem for any integral power in the expansion.
	3.3.4 Students will be able to convert exponent to logarithm and vice versa.
	3.3.5 Student will be able to calculate amount, interest and time period related problem on annuities and compound interest.

PAPER	COURSE OUTCOME (CO)
GE 3.3 Chg (B)	GE 3.3 Chg (B)
Statistics	3.3.1 Students will be able to find
Unit 6	correlation between two variables.
Correlation and Association	3.3.2 Students will be able to solve
Unit 7	different problem related to
Regression Analysis	regression.
Unit 8	3.3.3 Students will be able to
Index Number	evaluate cost of living index.
Unit 9	3.3.4 Students will be able to plan an
Time Series Analysis	investigation and display time series
Unit 10	distribution.



Probability	3.3.5	Students	will	be able to	apply
	key	concept	of	probability	and
	condi	tional pro	babil	ity.	

Financial Accounting - II Unit 1 Partnership Accounts I Unit 2 Partnership Accounts II Unit 3 Branch Accounting Unit 4 Hire Purchase and Instalment Payment System Unit 5 Unit 6 Investment Accounts Unit 6 Investment Accounts Unit 7 Students will be able to prepare branch accounts and to understand the expansion lead to the concept of development of branch 3.1.3 Students will be able to prepare branch accounts and to understand the expansion lead to the concept of development of branch 3.1.3 Students will be conversant with the both Hire purchase and instalment payment system. 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how presented by the provision set was a present by the provision of the patcent of the provision of the provision of the patcent of the patcent of the provision set out in AS-13 'Accounting for Investments' issued by ICAI.	PAPER		RSE OUTCOME (CO)
Unit 1 Partnership Accounts I Unit 2 Partnership Accounts II Unit 3 Unit 4 Hire Purchase and Instalment Payment System Unit 5 Departmental Accounts Unit 6 Investment Accounts Unit 7 Business Acquisition and Conversion of partnership into limited company 3.1.2 Students will be able to prepare branch accounts and to understand the expansion lead to the concept of development of branch Hire purchase and Instalment Payment System 3.1.3 Students will be conversant with the both Hire purchase and instalment payment system. 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how	CC 3.1 Ch	CC 3.1 Cl	า
Partnership Accounts I Unit 2 Partnership Accounts II Partnership Accounts II Unit 3 Branch Accounting Unit 4 Hire Purchase and Instalment Payment System Unit 5 Departmental Accounts Unit 6 Investment Accounts Unit 7 Business Acquisition and Conversion of partnership into limited company 3.1.4 Students will be able to prepare branch accounts of branch Unit 7 Business Acquisition and Conversion of partnership into limited company 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how	Financial Accounting - II	3.1.1	Students will be well
Unit 2 Partnership Accounts II Unit 3 Unit 4 Hire Purchase and Instalment Payment System Unit 5 Departmental Accounts Unit 6 Investment Accounts Unit 7 Business Acquisition and Conversion of partnership into limited company 3.1.4 Students will be able to prepare branch accounts will be concept of development of branch Hire purchase and instalment payment system 3.1.3 Students will be conversant with the both Hire purchase and instalment payment system. 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how	Unit 1		versed with the different
Partnership Accounts II Unit 3 Branch Accounting Unit 4 Hire Purchase and Instalment Payment System Unit 5 Departmental Accounts Unit 6 Investment Accounts Unit 7 Business Acquisition and Conversion of partnership into limited company 3.1.4 Students will be able to prepare branch accounts and to understand the expansion lead to the concept of development of branch 3.1.3 Students will be conversant with the both Hire purchase and instalment payment system. 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments,' issued by ICAI. 3.1.6 Students will gather knowledge about how	Partnership Accounts I		laws governing
Unit 3 Branch Accounting Unit 4 Hire Purchase and Instalment Payment System Unit 5 Departmental Accounts Unit 6 Investment Accounts Unit 7 Business Acquisition and Conversion of partnership into limited company 3.1.4 Students will be able to prepare branch accounts and to understand the expansion lead to the concept of development of branch 3.1.3 Students will be conversant with the both Hire purchase and instalment payment system. 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how	Unit 2		partnerships in relation to
Branch Accounting Unit 4 Hire Purchase and Instalment Payment System Unit 5 Departmental Accounts Unit 6 Investment Accounts Unit 7 Business Acquisition and Conversion of partnership into limited company 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the expansion lead to the concept of development of branch Unit 7 Hire purchase and instalment payment system. 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how	<u>-</u>		
Unit 4 Hire Purchase and Instalment Payment System Unit 5 Departmental Accounts Unit 6 Investment Accounts Unit 7 Business Acquisition and Conversion of partnership into limited company 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how	Unit 3	3.1.2	
Hire Purchase and Instalment Payment System Unit 5 Departmental Accounts Unit 6 Investment Accounts Unit 7 Business Acquisition and Conversion of partnership into limited company 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how	<u>e</u>		* *
Unit 5 Departmental Accounts Unit 6 Investment Accounts Unit 7 Business Acquisition and Conversion of partnership into limited company 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how	Unit 4		
Departmental Accounts Unit 6 Investment Accounts Unit 7 Business Acquisition and Conversion of partnership into limited company 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the departmental to understand and business environment. 3.1.6 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how			-
Unit 6 Investment Accounts Unit 7 Business Acquisition and Conversion of partnership into limited company 3.1.3 Students will be conversant with the both Hire purchase and instalment payment system. 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the departmental trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how			
Investment Accounts Unit 7 Business Acquisition and Conversion of partnership into limited company 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how	•		
Unit 7 Business Acquisition and Conversion of partnership into limited company 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the departmental Trading Profit with a counting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how		3.1.3	
Business Acquisition and Conversion of partnership into limited company 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how			
system. 3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how			1
3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how	· · · · · · · · · · · · · · · · · · ·		1 ,
understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how	company		
departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how		3.1.4	
Profit & Loss Account and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how			
and Balance sheet in present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how			
present competitive business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how			
business environment. 3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how			
3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how			<u> </u>
understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how		215	
for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how		3.1.3	
by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how			9
in AS-13 'Accounting for Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how			
Investments' issued by ICAI. 3.1.6 Students will gather knowledge about how			•
ICAI. 3.1.6 Students will gather knowledge about how			•
3.1.6 Students will gather knowledge about how			•
knowledge about how		316	
		3.1.0	O
ngringrenin can no			partnership can be



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

converted i	nto limited
company and	pre and post
effect of profi	it.

PAPER	COURSE OUTCOME (CO)		
CC 3.2 Ch	CC 3.2 Ch		
Indian Financial System	3.2.1 Students will gather		
Unit 1	knowledge on financial		
Indian Financial System and its components	system and financial markets		
Unit 2	in India.		
Financial Markets	3.2.2 Knowledge on commercial		
Unit 3	bank and other financial		
Financial institutions	institutions in India		
Unit 4	3.2.3 Idea about fundamentals of		
Financial Services	financial services and players		
Unit 5	in financial sectors of SEBI		
Investor's Protection			

SEMESTER- IV

PAPER	COURSE OUTCOME (CO)
SEMESTER - IV	GE 4.1 Chg (A)
GE 4.1 Chg (A)	4.1.1 Students will be able to
Microeconomics - II	understand and analyze the
Unit 1	monopoly market structure along
Monopoly	with the derivation of market
Unit 2	equilibrium.
Imperfect Competition	
Unit 3	4.1.2 In this unit students will be able
Factor Price Determination	to understand the features of two more market structures-monopolistic competition and oligopoly which are imperfect in nature. Here students will also analyze the oligopoly market with the help of Sweezy's Kinky Demand Curve Model.
	4.1.3 Students will be able to analyze
	how factors are determined using



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

	various theories related to rent, wage, interest and profit.	
PAPER	COURSE OUTCOME (CO)	
GE 4.1 Chg (B)	GE 4.1 Chg (B)	
Indian Economy	4.1.1 Students will be able to	
Unit 1	understand various concepts	
Basic Issues in Economic Development	and measures related to	
Unit 2	development and	
Basic Features of Indian Economy	underdevelopment. They will	
Unit 3	also learn about various	
Sectoral Trends and Issues	aspects of National Income.	
Unit 4	4.1.2 Here students will be able to	
Social Issues in Indian Economy	analyse the sectoral	
	distribution of National	
	Income and Occupational Structure along with its	
	Structure along with its change during post-reform	
	period and issues related to	
	service-led growth.	
	4.1.3 Students will be able to	
	analyse sector-wise trend,	
	problems and reforms related	
	to major sectors- agriculture,	
	industry, service and external	
	sectors.	
	4.1.4 Students will be able to	
	understand problem of	
	poverty and the measures	
	related to alleviation of	
	poverty. They will also learn	
	about the problems of	
	unemployment and remedial	

PAPER	COURSE OUTCOME (CO)

measures



CC 4.1 Chg (A)	CC 4.1 Chg (A)	
Entrepreneurship Development	4.1.1	Students will learn about the
Unit 1		role of different financial
Introduction		institutions in the economy.
Unit 2	4.1.2	Students will be able to
Public and private systems		comprehend the role of family
Unit 3		business in India.
Sources of business ideas and tests feasibility	4.1.3	Students will be able to write
Unit 4		business proposals/ plans.
Mobilizing resources	4.1.4	Students will be able to
		identify resources for start-
		ups.
	4.1.5	Students will be able to
		understand different financial
		aspects in the current
		scenario.
	4.1.6	Students will be able to
		comprehend and appreciate
		the spirit of entrepreneurship

PAPER	COURSE OUTCOME (CO)
CC 4.1 Chg (B)	CC 4.1 Chg (B)
Business Ethics	4.1.1 Students will understand the
	importance of ethical conduct in
Unit 1	business
Business ethics	
Unit 2	4.1.2 Students will acquire skills
Principles of Business ethics	which will help them to recognize
Unit 3	and resolve ethical issues in business
Ethics in Management	
Unit 4	4.1.3 The ethical dimension of
Corporate Culture	decision making will reflect on them
Unit 5	in workplace.
Ethics & Corporate Governance	
	4.1.4 Students will be able to identify
	key organizational tools, policies,
	systems, and laws that apply to



managing ethical conduct specifically in the business environment.
4.1.5 Students will be able to prioritize personal and organizational values to make ethical decisions.

PAPER	COURSE OUTCOME (CO)
CC 4.1 Ch Taxation – I Unit 1 Basic Concepts and Definitions under IT Act Unit 2 Heads of Income and Provisions governing Heads of Income Unit 3 Heads of Income and Provisions governing Heads of Income Unit 4 Income of other Persons included in Assessee's Total Income, Set-off and carry forward of losses, Deductions	CC4.1 Ch 4.1.1 Students will be imparted with basic knowledge about relevant taxation terminologies 4.1.2 Students will master application of analytical skills in computation of various heads of income & ascertainment of taxable income with reference to pertinent taxation provisions. 4.1.3 Students will be imparted practical knowledge related to application of various aspects of direct taxation.

PAPER	COURSE OUTCOME (CO)
CC 4.2 Ch	CC 4.2 Ch
Cost and Management Accounting - II	
Unit 1	4.2.1 Conversant with the joint
Joint Product & By product	production process, the
Activity Based Costing	allocation of joint product
Unit 2	costs according to the
Budget ad Budgetary Control	benefits-received approaches



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

Unit 3 Standard Costing Unit 4 CVP Analysis, Marginal Costing Unit 5 Short-term Decision making		and the relevant market value approaches, the methods of accounting for by-products and the ascertainment of cost after separation.
Onit 3 Short-term Decision making	4.2.2	The students will be able to distinguish between traditional overhead rates and activity based overhead rates and also, they will be able to recognize the suitable allocation treatment.
	4.2.3	Evaluation of adverse and favorable variations
	4.2.4	Managerial decision making like preparation of different types of budget, application limiting factor, make or buy through marginal costing technique.

SEMESTER- V

PAPER	COURSE OUTCOME (CO)
CC 5.1Chg	COURSE OUTCOME (CO)
Auditing and Assurance	CC 5.1Chg
Unit 1 Concept, Need and Purpose Of Audit	CC5.1.chg1 Students will come to know why an independent examination of financial books of accounts is essential.
Unit 2 Audit Procedures and	CC5.1.chg2 Students will come to know about the various procedures & techniques that are to be followed to conduct an audit.



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

Techniques CC5.1.chg3 Students will understand about the risks which may still Unit 3 remain even after detailed checking and how to consider the same Audit Risk and Internal while auditing. **Control System** CC5.1.chg4 Students will come to know how the findings have to be Unit 4 reported in the form of Audit Report and how to provide Audit Vouching, Verification and Certificates. Valuation CC5.1.chg5 Students will know about the different kinds of Audit Unit 5 that can be done & its importance. Company Audit Unit 6 **Audit Report and Certificate** Unit 7 Other Thrust Areas

PAPER	COURSE OUTCOME (CO)
CC 5.2 Ch	
TAXATION II	CC 5.2 Ch
Unit 1	CC5.2.ch1 Students will master application of
Computation of Total Income and Tax Payable	analytical skills in ascertainment of tax
Unit 2	liability.
Tax Management	CC5.2.ch2 Students will be imparted with
Unit 3	basic and practical knowledge about the provisions for filing and assessment of return. Basic knowledge about total tax,



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

Basic Concepts of Indirect Tax and Overview of GST

Unit 4

Taxable Event, Supply – Concept, Time, Value and Place, Charge of GST

Unit 5

Input and Output Tax Computation,

Input Tax Credit (ITC) and Composition Scheme under GST

Unit 6

Customs

interest and fee payable under IT Act would also be imparted.

CC5.2.ch3 Students will be imparted with basic knowledge about relevant terminologies under current indirect tax regime.

CC5.2.ch4 Students will be imparted with basic knowledge and application of relevant terminologies under GST law.

CC5.2.ch5 Students will master application of analytical skills in computation of Input and Output Tax and application of Input tax credit mechanism. The basic knowledge about Composition Scheme would also be imparted.

CC5.2.ch6 Students will be imparted basic and practical knowledge about the pertinent taxation provisions with regards to Customs.

PAPER	COURSE OUTCOME (CO)
DSE 5.1 A1	DSE 5.1 A1
MACTROECONOMICS	
Unit 1	5.1A1.1 Students will understand the
Introduction	basic concepts of macroeconomics
Units 2	with particular emphasis on the
National Income Accounting	various concepts of national income
Unit 3	accounting along with their
Determination of equilibrium Level of National Income	measurement method.
Unit 4	5.1A1.2 Students will learn to
Commodity Market & Money Market equilibrium	determine the equilibrium output and
Unit 5	income by using the concepts of



Money, Inflation anD unemployment	consumption, investment and saving
	and analyze the same in money
	market and commodity market under
	monetary as well as fiscal policies.
	5.1A1.3 Students will study the
	various functions of money along
	with various theories associated with
	demand for money and supply of
	money and concepts and impact of
	inflation on the economy and
	unemployment

PAPER	COURSE OUTCOME
DSE 5.1 A2 Advanced Business Mathematics	DSE 5.1 A2
Unit 1 Functions, Limits and Continuity	5.1 A2.1 Students will be able to understand about the domain and Range. They are able to understand the dependence of one quantity over the other, that is, the relationship between 'x' and f(x). They learn to analyze the graph and ultimately, it makes them prepare for the other topics. For understanding Calculus, the students need to understand this topic. Students learn to find the limits and continuity of various functions like exponential, logarithmic, sine, cosine, etc.
Unit 2 Differentiation & Integration	5.1.A2.2 The students learn about differentiating by the first principle and by the formulas. They learn about as why and where differentiation is used in real life. Integration helps the students to find out the area under a curve, volume. Students learn to integrate the different functions with the help of the formulae. They can understand that



	integration is the inverse of differentiation.
Unit 3 Application of Derivative	5.1.A2.3 Students will be able to apply the practical application of Derivatives. They understand the concept of maxima and minima. They can find out the profit and loss in business.
UNIT 4	5.1.A2.4 Students learn about the various properties of Determinants. They understand the
Determinants	method of finding out the Determinant with
UNIT 5	expanding and without expanding too.
Matrix	5.1.A2.5 students learn about the types of matrices, arithmetic operations like addition, subtraction, multiplication, scalar multiplication.



PAPER	COURSE OUTCOME (CO)
DSE 5.2 A	
CORPORATE ACCOUNTING	DSE 5.2 A
Unit 1	
Company- Introduction and Accounting for Shares and	DSE 5.2 A.1. Students will be
Debentures	well versed with issue and
Unit 2	forfeiture of shares and
Buy back and Redemption of preference shares	debentures.
	Students will be well versed
Unit 3	provisions of buy back and
Company Final Accounts	redemption of shares.
T	DOD 5 2 4 2 G 1 4 W
Unit 4	DSE 5.2 A.2. Students will be
Redemption of Debentures	well versed with preparation of
TI 44 5	company final accounts,
Unit 5	statement of profit and loss and
Valuation	balance sheet.
Unit 6	DSE 5.2 A.3 Students will be
Company merger and reconstruction	well versed with provisions of
The Joseph Market Control of the Con	redemption of debentures.
	1
	DSE 5.2 A.4. Students will be
	well versed with different
	methods of valuation of shares
	and goodwill.
	DSE 5.2 A.5. Students will be
	well versed with provisions of
	amalgamation in the nature of
	merger and purchase and learn
	about internal reconstruction.
	1



PAPER	COURSE OUTCOME (CO)
DSE 5.1 M 1	DSE 5.1 M 1
Consumer Behaviour	
Unit 1 Consumer Behaviour Units 2 Determinants of Consumer Behaviour Unit 3 Consumer Decision-making process Unit 4 Consumer Behaviour & Society Unit 5 Consumer Behaviour and Marketing Research	5.1M1.1 To be able to identify the major influences in consumer behaviour 5.2M1.2 To distinguish between different consumer behaviour influences and their relationships 5.2M1.3 To establish the relevance of consumer behaviour theories and concepts to marketing decisions 5.2M1.4 To recognise social and ethical implications of marketing actions on consumer behaviour

PAPER	COURSE OUTCOME (CO)
DSE 5.1 M 2	DSE 5.1 M 2
Sales Management	
Unit 1	5.1M2.1 To be able to identify the
Sales Organisation	key factors in establishing and
Units 2	maintaining high morale in the sales
Designing the Sales Force	force.
Unit 3	
Managing the Sales Force	5.1M2.2 To develop an effective
Unit 4	sales compensation plan.
Personal Selling and Salesmanship	5.1M2.3. To be capable to evaluate
Unit 5	the performance of a salesperson.
Marketing Channels and Selection	5.1M2.4 Students will be able to
	evaluate sales and sales management
	strategies in relation to current legal



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

	and ethical standards of practice.
PAPER	COURSE OUTCOME (CO)
DSE 5.2 M 1 Product & Pricing Management Unit 1 Introduction to Product Management	DSE 5.1 M2 5.1M2.1 Students will understand the product marketing decisions based on
Units 2 Marketing Environment and Market Segmentation Unit 3 New Product Development Unit 4 Packaging and Branding Unit 5 Pricing Management	product life cycle and product portfolio structure 5.1M2.2 Students will have an overall impression of importance of understanding how demographic, cultural and institutional factors shape the global marketing environment 5.1M2.3. Students will be able to
	explain the primary factors to consider in pricing 5.1M2.4. Students will be competent to analyze elements of a brand and explain how the brand-building process contributes to success of products or services 5.1M2.5 Students will be able to identify the price affects the value of

PAPER	COURSE OUTCOME (CO)
DSE 5.2 M 2	DSE 5.2 M2

organization's

services.

products

or



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

Marketing Communication Unit 1 5.2M2.1 Students will understand the **Introduction to Product Management** product marketing decisions based on Units 2 product life cycle and product Marketing Environment and Market Segmentation portfolio structure Unit 3 5.2M2.2 Students will have an New Product Development overall impression of importance of Unit 4 Packaging and Branding understanding how demographic, Unit 5 cultural institutional factors and Pricing Management shape the global marketing environment 5.2M2.3. Students will be able to explain the primary factors to consider in pricing 5.2M2.4. Students will be competent to analyze elements of a brand and explain how the brand-building process contributes to success of products or services 5.2M2.5 Students will be able to identify the price affects the value of organization's products

PAPER	COURSE OUTCOME (CO)
DSE 5.1 T	DSE 5.1 T
Public Finance & Taxation	
Unit 1	DSE 5.1T.1 To have conceptual
Origin and Development of Public Finance	clarity of public expenditure and
Units 2	revenue theories.
Taxation and Government Revenue	
Unit 3	DSE 5.1 T.2 To apply the principle
Government Expenditure	of optimal taxation in analysing
Unit 4	various governments tax

services.

COLIDGE OF THE COL



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

Impact of Taxation and Public Expenditure

Unit 5

Public Debt

Unit 6

Development of Federal Finance in India

Unit 7

Central Finances in India

Unit 8

State Finances

Unit 9

Fiscal reforms in India

Units 10

Issue of Public debt in India- Internal and External

policies.

DSE 5.1 T.3 To comprehend the role of administrative, political, and economic constraints in public

finance reforms.

DSE5.1T.4 To Link strategy

development, strategy execution, and

budgeting

processes in public sector

organizations.

PAPER	COURSE OUTCOME (CO)
DSE 5.2 T	DSE 5.2 T
Direct Law and Practice	5.2T.1. Students will master
Unit 1	application of analytical skills in
Residential Status, Incidence of Tax, Income which do not form	computation of various heads of
part of Total Income	income & ascertainment of taxable
Units 2	income with reference to pertinent
Heads of income and provisions governing heads of income	taxation provisions.
Unit 3	5.2T.2. Students will master
Income of other persons included in Assessee's Total Income	application of analytical skills in
and Deduction from GTI	computation of various heads of
Unit 4	income & ascertainment of taxable
Relief u/s 89, Double Taxation Relief, Business Restructuring	income with reference to pertinent
Unit 5	taxation provisions.
Computation of Total Income and Tax payable	5.2T.3. Students will be able to
	understand the various benefits/
	deductions under Chap VI-A of the
	Income tax act, 1961 which are to be
	reduced from the gross total income



of the assessee. 5.2T.4. Students will be able to
compute the taxable income of different assesses.

PAPER	COURSE OUTCOME (CO)
DSE 5.1 eB	DSE 5.1 eB
Fundamentals of computer	
Unit 1 Computer Basics Units 2 CPU organization and architecture Unit 3 Memory organization Unit 4 Input and Output devices Unit 5 Operating system	DSE 5.1eB.1 Students will Understand the concept of input and output devices of Computers and how it works and recognize the basic terminology used in computer programming. DSE 5.1eB.2Students will be able to explain how computers are networked, and the protocols that
Unit 6 Problem solving Tools Unit 7 Data Communication and Computer network Unit 8 Multimedia essentials	govern internet and application communication DSE 5.1eB.3 Students will be well versed with multimedia essentials and its application

PAPER	COURSE OUTCOME (CO)



DSE 5.2 eB	DSE 5.2 eB1
Database Management System & System Analysis and	
Design	
DSE 5.2 eB1	
Database Management System	
Unit 1	
	DSE 5.1eB1.1 Students will be able
Introduction to DBMS Units 2	
Data models	to describe the fundamental elements
Unit 3	of relational database management
	systems
Database Languages Unit 4	DSE 5.1 eB1.2 To make the students
	familiar, with the concepts of DBMS,
SQL – An overview Unit 5	and System Development
	-
Database design Unit 6	DSE 5.1 eB1.3 Familiar with basic
1	database storage structures and
Database Normalisation	access techniques: file and page
Unit 7	organizations, indexing methods
Indexing	

PAPER	COURSE OUTCOME (CO)
DSE 5.2 eB	DSE 5.2 eB2
Database Management System & System Analysis and	
Design	
DSE 5.2 eB2	
System Analysis and Design	
Unit 1	
Overview of system analysis and design	DSE 5.2 eB2.1 Students will be able
Units 2	to describe principles, concepts and
Phases in system development	practice of System Analysis and



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

Unit 3	Design process
Information requirement analysis	DSE 5.2eB2.2 Students will be
Unit 4 System Design Unit 5 Testing	equipped to explain the processes of constructing the different types of information systems DSE 5.2eB2.3 Students will be able to apply object-oriented concepts to
	capture a business requirement. DSE 5.2eB2.4 Students will be able to Design and Develop of Information Systems in real world business environment

Semester VI

PAPER	COURSE OUTCOME (CO)
AECC 6.1 Chg	AECC 6.1 Chg
Environmental Studies	AECC6.1 Chg.1 Students will get an overall impression about the environmental challenges
	AECC6.1.Chg.2 Students will be able to identify causes behind environmental hazards
	AECC6.1.Chg.3 Students will be able to identify possible solution for few environmental challenges
	AECC6.1.Chg.4 Students will be able to shortlist preventive measures for various environmental challenges

PAPER	COURSE OUTCOME (CO)
-------	---------------------



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

SEC 6.1 Chg

Computerized Accounting System and E-Filing of Tax return

Unit 1

Computerized Accounting Package

Units 2

Designing computerized accounting system

Unit 3

E-filing of tax return

Units 4

Project work based on the above-mentioned topic

SEC 6.1 Chg

SEC6.1 Chg.1 Students will gain indepth knowledge of the accounting software applications, word processing, and spreadsheet.

SEC6.1.Chg.2 students will be able to establish company records, maintain daily transactions using the general ledger, accounts payable, accounts receivable, inventory, account reconciliation and payroll and create financial statements.

SEC6.1.Chg.3 Students will be able to equipped with Indian Taxation System and enhance their skills in the field of Taxation and online filing of tax return



PAPER	COURSE OUTCOME (CO)
CC 6.1 Ch	CC 6.1 Ch1
Project Work (Written)	
CC 6.1 Ch1	CC6.1.ch1.1 Instill among the
PROJECT REPORT	students the basic knowledge and spirit of entrepreneurship.
	CC6.1.ch1.2 Students will be encouraged to undertake independent research projects which can add value to society
	CC6.1.ch1.3 To give a thorough understanding of different financial
	aspects in the current scenario

PAPER	COURSE OUTCOME (CO)
CC 6.1 Ch	CC 6.1 Ch2
Project Work (Viva-Voce)	CC6.1.ch2.1 Develop oral
CC 6.1 Ch2 VIVA-VOCE	communication skills of the students.
	CC6.1.ch1.2 Encourage students to understand the practical aspects of trade industry and commerce.



PAPER	COURSE OUTCOME (CO)
DSE 6.1A	DSE 6.1A
Financial Reporting and Financial Statement	6.1A.1 The students will be able to
Analysis	identify and understand different
Unit 1	tools like Ratio analysis, comparative
Holding Company	and common size income statement
Units 2	and balance sheet and cash flow
Accounting Standards	statement
Unit 3	6.1A.2The students will understand
Fund Flow Statement	the accounting concepts and
Units 4	conventions.
Cash Flow Statement	6.1A.3The students will be able to
Unit 5	know about the issues of ethics
Introduction to Financial Statements Analysis	sustaining true financial reporting of
Units 6	company assets, liabilities and profits
Accounting Ratios for FSA	

PAPER	COURSE OUTCOME (CO)
DSE 6.2A	DSE 6.2A
Financial Management	6.2A.1 Developing basic knowledge
Unit 1	of the students about the elementary
Introduction & Basic Concepts	concepts of finance, role and
Units 2	techniques of financial management
Sources of Finance and Cost of capital	with an insight into various decisions
Unit 3	of the management.
Leverage and capital structure theories	6.2A.2 1Understanding the role and
Units 4	responsibilities of the financial
Working Capital Management (1)	manager and corporate financial
Unit 5	activities.
Working Capital Management (2)	6.2A.3 Developing concepts relating



Units 6	to management of finance,
Capital Expenditure Decisions (1)	processing of financial information
Units 7	for the management decision-making
Capital Expenditure Decisions (2)	in key areas like working capital
Units 8	management, capital budgeting
Dividend Decisions	decisions, dividend policy etc.

PAPER	COURSE OUTCOME (CO)
DSE6.1 M	DSE6.1M1
RETAIL MANAGEMENT AND MARKETING OF SERVICES	
DSE6.1 M1	
Units 1 6.2.1 Introduction to retailing Units 2 Retailing in India Units 3 Retail Formats Units 4 Pricing in Retail Units 5 Promotion in Retail	6.1M1.1 Students will get the relevant concept of retailing, along with its importance and function. 6.1M1.2 Students will understand the factors determining growth of retailing in India, its impact on Indian economy, as well as the key drivers o=of the Indian Retails Industry 6.1M1.3 The students will gain awareness regarding types of retailing in India, as well as the product and location factors of retail format 6.1M1.4 Students will gather knowledge regarding price factors of retail format and the approaches to product pricing. They will also understand the factors that influence Retail Pricing. 6.1M1.5 Student will understand the basic concepts of Promotional mix and Strategy development relevant to retailing. Also, the will get grasp the meaning and importance of Customer Relationship Management



PAPER	COURSE OUTCOME (CO)
DSE6.1 M	DSE6.1M2
RETAIL MANAGEMENT AND MARKETING OF SERVICES	
DSE6.1 M2	
MARKETING OF SERVICES	6.1M2.1 Students will get the basic concept of
Units 1 Introduction to Services Marketing & Services and Economy of a Country	services along with its function and characteristics. They will also get an understanding of the impact of service marketing in the economy of a country.
Units 2 Issues in Marketing of Services	6.1M2.2 Students will be versed with the 7Ps of services marketing and how each one is dealt with in the context of services marketing.
Units 3 Service Marketing Management	6.1M2.3 The students will be introduced to relationship marketing, components of service communication mix and communication strategies.
Units 4 Consumer Behaviour and Service Units 5 Service Marketing in Non-Profit and Profit Organisations	6.1M2.4 Students will understand the decision making process adopted by a consumer and the ethical issues that comes along with this decision making.
	6.1M2.5 Students will learn about the dynamics of various industries pertaining to Travel & Tourism, Financial services, IT Services, Media Services, Health Care Services and Educational Services.



PAPER	COURSE OUTCOME (CO)
DSE 6.1 T	DSE 6.1 T
INDIRECT TAX: LAWS AND PRACTICES Unit1 Basic Concepts and Central Excise Unit2 Customs Unit 3 GST	6.1T.1 Students will be imparted basic knowledge about relevant terminologies and tax structure in Indirect Tax Regime in India. They would also master application of analytical skills in ascertainment of excise duty payable.
	6.1T.2 Students will master application of analytical skills in ascertainment of custom duty payable with reference to pertinent taxation provisions.
	knowledge and application of relevant terminologies under GST Law. Students will also master application of analytical skills in determination of taxable event, supply – time, value and place, levy of GST and computation of Input and Output Tax and application of Input tax credit mechanism. The practical knowledge about Composition Scheme would also be imparted.



PAPER	COURSE OUTCOME (CO)
DSE 6.2T	6.2T
Tax Procedure and Planning	6.2T.1 Students will gather
Module 1 : TAX PROCEDURE	knowledge on assessment of income.
Unit 1	
Return of Income and Assessment	6.2T.2. Knowledge relating to
Units 2	interest, fees, penalties and
Advance Tax, Interest & Fees, Advance Ruling for Non-	prosecution by Income Tax
Resident	Authorities.
Unit 3	
TDS, Refund of Excess Payment	6.2T.3. Idea about fundamentals of
Unit 4	tax planning under different
Penalties & Prosecutions, Appeals & Revisions, Income Tax	situations.
Authorities	
	6.2T.4 Basic concepts of Transfer
Module 2 TAX PLANNING	Pricing, Arms Length Pricing and
Unit 1	relief from double taxation of
Basic Concepts	income.
Unit 2	
Tax Planning I	
Unit 3	
Tax Planning II	
Unit 4	
Tax Planning relating to Employee's compensation, Transfer	
Pricing and APA, Relief from Double Taxation	



PAPER	COURSE OUTCOME (CO)
DSE 6.1 e-B Internet & WWW and Functional e- Business System	DSE 6.1 e-B1
Module I	
DSE 6.1 e-B1	
Internet & World Wide Web	
Unit 1 Working of the Internet with TCP/IP Unit 2 Internet Concepts Unit 3 Intranet and Extranet Unit 4 Internet Security	6.1eB1.1 Students will be able to demonstrate how the Internet works and what are the different layers of TCP/IP and how a message is transmitted from sender to receiver using various internet protocols. This will help them to establish working structure of internet in the organisation. 6.1eB1.2 Students will be well versed with the different technological advancements taking place in our day to day life. They will be able to use E-commerce incorporate it in their business with various available tools.
	6.1eB1.3 Students will identify how businesses can use intranets and extranets to manage information in their organisation. 6.1eB1.4 Students will be able to understand security related issues and will be able to identify some of the factors driving the need for network security.



PAPER	COURSE OUTCOME (CO)						
Module II							
DSE 6.1 e-B2	DSE 6.1 e-B2						
Functional E-Business System							
Unit 1	6.1eB2.1 Students will demonstrate working of						
Applications of E-Business	E-commerce with reference to direct marketing. This will also help to determine the						
Unit 2	effectiveness of market research with context of a business unit.						
E-Strategy	6.1eB2.2 Students will be able to use the						
Unit 3	concepts of strategic management and its						
Customer effective Web Design	nature in competitive and institutional landscape.						
Unit4	6.1eB2.3 Students will be able to design their						
Electronic Payment System	own business web sites with various available						
Unit 5	tools and increase the working boundary of their business unit.						
E-business marketing concepts	6.1eB2.4 Students will be able to use various						
Unit 6	E-payment modes available. They will be able to do online fund transfer and use it to conduct						
E-Commerce and Online Service Industries	their E-commerce business effectively and						
Unit 7	efficiently.						
Mobile Commerce	6.1eB2.5 Students will be able to do branding of products and identify various marketing strategies required to run their business successfully.						



6.1eB2.6 Students will be able to establish their own online business and provide services to the customers.6.1eB2.7 Students will be able to use their mobiles for business and use it to increase their business profits. They will be able to create their own apps.

PAPER	COURSE OUTCOME (CO)
DSE 6.2 e-B	
COMPUTER APPLICATION (Practical)	DSE 6.2 e-B1
Module I	
DSE 6.2 e-B1	
COMPUTER APPLICATION (Practical)	
Unit 1	DSE6.2eB1.1 Students will get working
C++	knowledge about object oriented langauge –
	the different facets of programming language



	are ushering in a tectonic shift in the world
Unit 2	and the ways they are impacting businesses.
Use of Accounting software package – ACE,	
TALLY	DSE6.2eB1.2 Students will be well versed
	with the different technological
	advancements that are now finding place in
	the commercial environment and will
	acquire the ability to use them for enhancing
	the overall effectiveness of the enterprise.

PAPER	COURSE OUTCOME (CO)
DSE 6.2 e-B	
E-BUSINESS APPLICATION	DSE 6.2 e-B2
(Practical)	
Module II	
DSE 6.2 e-B2	
E-BUSINESS APPLICATION	
(Practical))	
Unit 1	
HTML & DHTML	



	DSE6.2eB2.1 Students will gain extensive						
Unit 2	knowledge about website designing.						
JAVA							
	DSE6.2eB2.2 Students will get working knowledge about object oriented language — the different facets of programming language are ushering in a tectonic shift in the world and the ways they are impacting businesses.						

B.Com(H) PO CO Mapping 2019-2020										
Semester - I	PO1	PO2	РО3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO AECC(A)1.1.1		✓					✓			
CO AECC(A)1.1.2	✓	✓		✓	✓				✓	✓
CO AECC(A)1.1.3	✓	✓		✓	✓				✓	✓
CO AECC(A)1.1.4			✓	✓	✓				✓	
CO AECC(B)1.1.1	✓	✓	✓					✓	✓	
CO AECC(B)1.1.2	✓	✓	✓					✓	✓	
CO AECC(B)1.1.3	✓	✓	✓	✓						
CO AECC(B)1.1.4	✓	✓	✓	✓						
CO GE 1.1 Chg(A) 1	✓	✓		✓						
CO GE 1.1 Chg(A) 2	✓	✓	✓							
CO GE 1.1 Chg(A) 3	✓	✓	✓							
CO GE 1.1 Chg(B) 1	✓	✓	✓							
CO GE 1.1 Chg(B) 2	✓	✓	✓							
CO GE 1.1 Chg(B) 3	✓	✓	✓							
CO GE 1.1 Chg(B) 4	✓	✓	✓							
CO GE 1.1 Chg(B) 5	✓	✓	✓			✓		✓	✓	
CO CC 1.1 Chg 1	✓	✓	✓							



CO CC 1.1 Chg 2	✓	✓	✓			[✓	✓	✓	
CO CC 1.1 Chg 3				✓				✓	✓	
CO CC 1.1 Chg 4		✓								✓
CO CC 1.2 Chg 1	✓	✓	✓	✓						
CO CC 1.2 Chg 2	✓	✓	✓					✓		
CO CC 1.2 Chg 3	✓	✓	✓	✓				✓	✓	
CO CC 1.1 Ch 1	✓	✓	✓	✓		✓				
CO CC 1.1 Ch 2	✓	✓	✓	✓		✓				
CO CC 1.1 Ch 3	✓	✓					✓	✓		
Semester - II	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO GE 2.1 Chg(A) 1	✓	✓		✓		✓	✓	✓		
CO GE 2.1 Chg(A) 2			✓	✓			✓			
CO GE 2.1 Chg(A) 3		✓				✓	✓	✓	✓	
CO GE 2.1 Chg(A) 4		✓	✓	✓		✓		✓	✓	
CO GE 2.1 Chg(B) 1	✓	✓	✓					✓	✓	
CO GE 2.1 Chg(B) 2	✓	✓	✓					✓	✓	
CO GE 2.1 Chg(B) 3		✓		✓	✓				✓	✓
CO CC 2.1 Chg 1		✓		✓		✓			✓	
CO CC 2.1 Chg 2		✓		✓			✓		✓	
CO CC 2.1 Chg 3	✓		✓			✓			✓	
CO CC 2.2 Chg(A) 1	✓	✓	✓						✓	
CO CC 2.2 Chg(A) 2				✓						
CO CC 2.2 Chg(A) 3	✓	✓	✓					✓	✓	
CO CC 2.2 Chg(B) 1	✓	✓							✓	
CO CC 2.2 Chg(B) 2		✓		✓			✓			
CO CC 2.2 Chg(B) 3		✓		✓	✓					
CO CC 2.1 Ch 1	✓	✓	✓					✓		
CO CC 2.1 Ch 2		✓		✓				✓		
CO CC 2.1 Ch 3		✓	✓	✓		✓		✓	✓	
Semester - III	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO SE 3.1 Chg(A) 1	✓					✓			✓	
CO SE 3.1 Chg(A) 2	✓	✓	✓			✓			✓	
CO SE 3.1 Chg(B) 1	✓					✓			✓	
CO SE 3.1 Chg(B) 2	✓	✓		✓		✓		✓	✓	
CO GE 3.3 Chg (A) 1		✓				✓				
CO GE 3.3 Chg (A) 2			✓							
CO GE 3.3 Chg (A) 3										



CO GE 3.3 Chg (A) 4		✓								
CO GE 3.3 Chg (A) 5			✓				✓			
CO GE 3.3 Chg (B) 1				✓	✓		✓	✓		
CO GE 3.3 Chg (B) 2					✓	✓				
CO GE 3.3 Chg (B) 3	✓							✓		
CO GE 3.3 Chg (B) 4	✓							✓		
CO GE 3.3 Chg (B) 5		✓		✓		✓				
CO CC 3.1 Ch 1	✓								✓	
CO CC 3.1 Ch 2	✓								✓	
CO CC 3.1 Ch 3	✓								✓	
CO CC 3.1 Ch 4	✓	✓		✓					✓	
CO CC 3.1 Ch 5	✓			✓					✓	
CO CC 3.1 Ch 6	✓	✓		✓					✓	
CO CC 3.2 Ch 1	✓		✓			✓				
CO CC 3.2 Ch 2	✓		✓	✓					✓	
CO CC 3.2 Ch 3	✓		✓	✓			✓	✓		
Semester - IV	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO GE 4.1 Chg(A) 1	✓	✓								
CO GE 4.1 Chg(A) 2	✓	✓								
CO GE 4.1 Chg(A) 3	✓									
CO GE 4.1 Chg(B) 1	✓	✓		✓						
CO GE 4.1 Chg(B) 2	✓	✓		✓		✓				
CO GE 4.1 Chg(B) 3	✓	✓		✓		✓				
CO GE 4.1 Chg(B) 4	✓	√		,						
				✓		✓			✓	
CO CC 4.1 Chg(A) 1	✓	•	✓	~		✓			✓ ✓	
CO CC 4.1 Chg(A) 1 CO CC 4.1 Chg(A) 2	✓ ✓	•	✓ ✓	<i>\</i>		√				
<u> </u>		· ·		✓ ————————————————————————————————————		✓ ✓			√	√
CO CC 4.1 Chg(A) 2			✓	V			✓		✓ ✓	√
CO CC 4.1 Chg(A) 2 CO CC 4.1 Chg(A) 3		✓ /	✓ ✓	✓		√	√	·	✓ ✓ ✓	√
CO CC 4.1 Chg(A) 2 CO CC 4.1 Chg(A) 3 CO CC 4.1 Chg(A) 4		✓ /	✓ ✓ ✓		·	√	✓ ✓	·	✓ ✓ ✓	✓ ✓
CO CC 4.1 Chg(A) 2 CO CC 4.1 Chg(A) 3 CO CC 4.1 Chg(A) 4 CO CC 4.1 Chg(A) 5		✓ /	✓ ✓ ✓		√	√		· ·	✓✓✓✓	
CO CC 4.1 Chg(A) 2 CO CC 4.1 Chg(A) 3 CO CC 4.1 Chg(A) 4 CO CC 4.1 Chg(A) 5 CO CC 4.1 Chg(A) 6		✓ /	✓ ✓ ✓		✓	√			✓✓✓✓	
CO CC 4.1 Chg(A) 2 CO CC 4.1 Chg(A) 3 CO CC 4.1 Chg(A) 4 CO CC 4.1 Chg(A) 5 CO CC 4.1 Chg(A) 6 CO CC 4.1 Chg(B) 1		✓ /	✓ ✓ ✓		✓	√		✓	✓✓✓✓	
CO CC 4.1 Chg(A) 2 CO CC 4.1 Chg(A) 3 CO CC 4.1 Chg(A) 4 CO CC 4.1 Chg(A) 5 CO CC 4.1 Chg(A) 6 CO CC 4.1 Chg(B) 1 CO CC 4.1 Chg(B) 2		✓ /	✓ ✓ ✓		✓ ×	√		✓ ✓	✓✓✓✓	
CO CC 4.1 Chg(A) 2 CO CC 4.1 Chg(A) 3 CO CC 4.1 Chg(A) 4 CO CC 4.1 Chg(A) 5 CO CC 4.1 Chg(A) 6 CO CC 4.1 Chg(B) 1 CO CC 4.1 Chg(B) 2 CO CC 4.1 Chg(B) 3	✓	✓ /	✓ ✓ ✓	✓	✓	✓ ✓		✓ ✓	\(\)	√
CO CC 4.1 Chg(A) 2 CO CC 4.1 Chg(A) 3 CO CC 4.1 Chg(A) 4 CO CC 4.1 Chg(A) 5 CO CC 4.1 Chg(A) 6 CO CC 4.1 Chg(B) 1 CO CC 4.1 Chg(B) 2 CO CC 4.1 Chg(B) 3 CO CC 4.1 Chg(B) 4	✓	✓ ✓	\(\)	✓	✓ ✓	✓ ✓		✓ ✓ ✓	\(\)	√



CO CC 4.1 Ch 3		✓	✓	✓		✓	✓	✓	✓	
CO CC 4.2 Ch 1	✓	✓				✓			✓	
CO CC 4.2 Ch 2	✓	✓		✓		✓		✓	✓	
CO CC 4.2 Ch 3	✓	✓		✓		✓		✓	✓	
CO CC 4.2 Ch 4	✓	✓		✓		✓	✓	✓	✓	
Semester - V	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CC 5.1 Chg1	✓	✓				√				
CC 5.1 Chg2	✓	✓				✓				
CC 5.1 Chg3	✓	✓				✓				
CC 5.1 Chg4	✓	✓				√				
CC 5.1 Chg5	√	✓				√				
CC5.2 Ch1	✓	✓				√				
CC5.2 Ch1	✓	✓				√				
CC5.2 Ch1	✓	✓				√				
CC5.2 Ch1	✓	✓				√				
CC5.2 Ch1	✓	✓				√				
DSE5.1A1.1	✓	✓			✓	√				
DSE5.1A1.2	✓	✓			√	√				
DSE5.1A1.3	✓	✓			√	√				
DSE5.1A2.1	✓	✓				✓				
DSE5.1A2.2	✓	✓				√				
DSE5.1A2.3	✓	✓				√				
DSE5.1A2.4	✓	✓				✓				
DSE5.1A2.5	✓	✓				√				



DSE5.2A.1	✓	✓				√		
DSE5.2A.1		ļ ,				✓		
DSE5.2A.2	✓	✓				•		
DSE5.2A.3	✓	✓				√		
		ľ						
DSE5.2A.4	✓	✓				✓		
DSE5.2A.5	√	✓	1			√		
DSE5.1M1.1	√	~	√	✓	✓	✓	~	√
DSE5.1M1.2	✓							
DSE5.1M1.3	√	√	√	√	√	✓	√	√
DSE5.1M1.4	✓							
DSE3.1W1.4			*	'				
DSE5.1M2.1	✓	√	✓	✓	✓	√	✓	✓
DSE5.1M2.2	✓	✓	√	√	✓	✓	~	✓
DSE5.1M2.3	√	✓	✓	√	✓	√	✓	✓
DSE5.1M2.4	~	√	✓	~	✓	√	~	~
DSE5.1T1.1	√	✓		✓		√		
DSE3.111.1								
DSE5.1T1.2	✓	✓		✓		✓		
DSE5.1T1.3	✓	~		✓		✓		
DSE5.1T1.4	√	✓		✓		√		
DSE5.2T1.1	✓	√		√		✓		
DSE5.2T1.2	✓	✓		/		√		
DSE3.211.2								
DSE5.2T1.3	√	✓		✓		✓		
Dans and d			1					
DSE5.2T1.4	✓	~		✓		✓		



		1 /					1		1 /	1
DSE5.1eB.1	~	✓		✓		✓			✓	
DSE5.1eB.2	✓	√		√		√			√	
DSE5.1eB.3	√	√		√		√			✓	
DSE5.2eB1.1	✓	✓		√		√			✓	
DSE5.2eB1.2	✓	✓		√		✓			✓	
DSE5.2eB1.3	✓	✓		√		✓			✓	
DSE5.2eB2.1	✓	✓		✓		✓			✓	
DSE5.2eB2.2	✓	✓		✓		✓			✓	
DSE5.2eB2.3	✓	✓		√		✓			✓	
DSE5.2eB2.4	✓	√		√		√			√	
Semester - VI	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
AECC6.1Chg.1	√	√					√	√		
The contengri		•					•	*		
AECC6.1Chg.2	✓ ·	√					·	✓		
AECC6.1Chg.2	✓	✓					✓	✓		
AECC6.1Chg.2 AECC6.1Chg.3	✓ ✓	✓ ✓		✓		✓ ·	✓ ✓	✓ ✓	✓ ×	
AECC6.1Chg.2 AECC6.1Chg.3 AECC6.1Chg.4	✓ ✓	✓ ✓		✓ ✓		✓ ✓ ✓	✓ ✓	✓ ✓	✓ ✓ ✓	
AECC6.1Chg.2 AECC6.1Chg.3 AECC6.1Chg.4 SE6.1Chg.1	✓ ✓ ✓	✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓					✓ ✓	✓ ✓		
AECC6.1Chg.2 AECC6.1Chg.3 AECC6.1Chg.4 SE6.1Chg.1 SE6.1Chg.2		✓ ✓ ✓	· ·	✓	·	√	✓ ✓	✓ ✓	√	
AECC6.1Chg.2 AECC6.1Chg.3 AECC6.1Chg.4 SE6.1Chg.1 SE6.1Chg.2 SE6.1Chg.3			· · · · · · · · · · · · · · · · · · ·	✓ ✓	· · · · · · · · · · · · · · · · · · ·	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓ ✓
AECC6.1Chg.2 AECC6.1Chg.3 AECC6.1Chg.4 SE6.1Chg.1 SE6.1Chg.2 SE6.1Chg.3 CC6.1Ch1.1				✓ ✓		✓ ✓	✓ ✓	✓ ✓	✓ ✓	
AECC6.1Chg.2 AECC6.1Chg.3 AECC6.1Chg.4 SE6.1Chg.1 SE6.1Chg.2 SE6.1Chg.3 CC6.1Ch1.1		V V V V V V	✓	✓ ✓ ✓	✓	✓ ✓ ✓	✓ ✓	✓ ✓	✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓	✓
AECC6.1Chg.2 AECC6.1Chg.3 AECC6.1Chg.4 SE6.1Chg.1 SE6.1Chg.2 SE6.1Chg.3 CC6.1Ch1.1 CC6.1Ch1.1			✓ ✓	\[\lambda \] \[\lambda \]	✓ ✓	✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓	✓ ✓	✓ ✓	✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓	✓



CC6.1Ch2.3	√							
CC0.TCH2.5								
DSE6.1A1	√	√				*	√	
DSE6.1A2	√	1				/	√	
DSE6.1A3	✓	✓				✓	√	
DSE6.2A1	✓	✓				✓	√	
DSE6.2A2	✓	✓				*	✓	
DSE6.2A3	✓	✓				*	✓	
DSE6.1M1.1	✓	✓	✓	✓	✓	*	✓	✓
DSE6.1M1.2	✓	✓	✓	✓	✓	✓	√	✓
DSE6.1M1.3	✓	✓	✓	✓	✓	✓	√	✓
DSE6.1M1.4	✓	√	✓	✓	✓	✓	✓	✓
DSE6.1M1.5	✓	✓	✓	✓	✓	*	✓	✓
DSE6.1M2.1	✓	✓	✓	✓	✓	✓	√	✓
DSE6.1M2.2	✓	✓	✓	✓	✓	✓	√	✓
DSE6.1M2.3	✓	✓	✓	✓	✓	✓	√	✓
DSE6.1M2.4	✓	✓						
DSE6.1M2.5	✓	✓	✓	✓	✓	✓	√	✓
DSE6.1T.1	✓	✓		✓				
DSE6.1T.2	✓	✓		✓				
DSE6.1T.3	✓	√		✓				
DSE6.2T.1	✓	/		✓				



DSE6.2T.2	√	✓		✓					
DSE6.2T.3	√	√		✓					
DSE6.1eB1.1	√	✓		~	~	√	✓	✓	
DSE6.1eB1.2	√	√		✓	~	√	✓	✓	
DSE6.1eB1.3	√	✓		~	~	√	✓	✓	
DSE6.1eB1.4	√	✓		~	✓	✓	✓	✓	
DSE6.1eB2.1	√	✓		~	✓	✓	✓	✓	
DSE6.1eB2.2	√	✓		~	✓	✓	✓	✓	
DSE6.1eB2.3	√	✓		~	~	√	✓	✓	
DSE6.1eB2.4	√	✓		~	~	√	✓	✓	
DSE6.1eB2.5	√	√		✓	✓	✓	✓	✓	
DSE6.2eB1.1	√	√	✓			✓		✓	
DSE6.2eB1.2	✓	√	√			✓		✓	✓
DSE6.2eB2.1	~	√	√			✓		✓	✓
DSE6.2eB21.2	√	√	√			✓		✓	✓