



## Department of Commerce

### **Programme Outcomes, Programme Specific Outcomes, and Course Outcomes**

#### **Mechanism of Communication:**

The College has clearly stated learning outcomes of the Programs and Courses. The following mechanism is followed by the institution to communicate the learning outcomes to the teachers and students.

- Hard Copy of syllabus and Learning Outcomes are available in the departments for ready reference to the teachers and students.
- Learning Outcomes of the Programs and Courses are displayed on the walls outside each department.
- Soft Copy of Curriculum and Learning Outcomes of Programs and Courses are also uploaded to the Institution website for reference.
- The importance of the learning outcomes has been communicated to the teachers in IQAC Meeting and College Committee Meeting.

### **Programme Outcomes**

**PO1:** This program will provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.

**PO2:** After completing graduation, students will get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.

**PO3:** Capability of the students to make decisions at personal & professional level will increase after completion of this course.

**PO 4:** Students can independently start up their own Business.

**PO5:** Students will get thorough knowledge of finance and commerce.

**PO6:** The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

## Programme Specific Outcomes



**PSO1:** Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.

**PSO2:** By goodness of the preparation they can turn into a Manager, Accountant, Management Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.

**PSO3:** Students will be able to prove proficiency with the ability to engage in different professional exams like C.A., C S, CMA, ICWA and other courses.

**PSO4:** The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.

**PSO5:** Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.

**PSO6:** Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator as well as other financial supporting services.

**PSO7:** Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

**PSO8:** Students will be able to do their higher education and can make research in the field of finance and commerce.

## Course Outcomes

### B.Com. I (CBCS)

(Revised as per NEP 2020)

#### Financial Accounting Paper I & II

After completing this course students will able

- To know basic concepts of accounting, accounting process/cycle
- To acquaint with skill of recording transactions related to amalgamation of partnership firm.
- To apply skills of accounting for consignment transactions.
- To make use of knowledge and skill for accounting of professionals.
- To acquaint with skill of recording transactions related to single entry system.
- To apply skills of accounting for conversion of partnership firm into a limited company.
- To make use of knowledge and skill for accounting of branches.
- To understand the knowledge about computerized accounting.

#### Principles of Marketing Paper I & II





After completing this course students will able

- To know various marketing concepts, basics of marketing and assess consumer behaviour.
- To understand rural market, rural consumers and enlighten about various recent trends and development in marketing.
- To understand four basic elements of i.e. Product, Price Promotion, Place (4Ps of Marketing) armed with various Skills about branding, labeling and advertisement.
- To know about management of retailing operations and changing scenario of retail business in India.

### **Management Principles & Applications Paper I & II**

After completing this course students will able

- To get an idea about the basic managerial process and planning works in real life
- To develop decision making skills to evaluate various alternatives and situations.
- To acquaint with the knowledge of organizing various resources.
- To understand the concepts of authority and process of delegation of authority.
- To understand importance of proper direction and to develop their communication skill.
- To get an idea about motivation concept and theories
- To develop their leadership skill
- To understand and utilize techniques of coordination and control

### **Insurance Paper I & II**

After completing this course students will able

- To gain basic knowledge of principles and practice of insurance and life insurance.
- To enable the students to know the fundamentals of Insurance.
- To give exposure to the students about life insurance products, Procedural part and life insurance business in India.
- To enables the students to know the fundamentals of General Insurance.
- To give exposure to the students about general insurance, procedural part, general insurance business and FDI in insurance in India.
- To learn the importance, types, conditions & procedure to take general insurance like marine, fire and accidental Insurance.

### **Micro Economics Paper I & II:**

After completing this course students will able

- To get knowledge of Micro Economic concepts and inculcate an analytical approach to the subject matter.
- To apply tools of consumer behavior and firm theory to business situation.
- To arouse the students interest by showing the relevance and use of various economic theories.
- To apply economic reasoning to solve business problems.
- To apply tools of consumer behavior and firm theory to business situation.
- To understand the concept of demand and demand forecasting.
- To acquaint students with the concept of cost of production and revenue.

### **English for Business Paper I & II:**

After completing this course students will able



- To inculcate human values among the students through poems and prose.
- To improve the language and business competence of the students. To acquaint students with communication skills.
- To inculcate human values among the students through poems and prose.
- To improve the language and business competence of the students.
- To offer relevant and practically helpful pieces of prose and poetry to students so that they not only get to know the beauty and communicative power of English but also its practical application.
- To acquaint students with communication skills.

## **B.Com. II (CBCS)**

### **Corporate Accounting Paper I & II**

After completing this course students will able

- To know accounting process of issue and forfeiture of shares and re-issue of forfeited shares, and students also understand accounting treatment for redemption of preference shares and buyback of shares.
- To know accounting for issue of debentures and redemption of debentures.
- To get detailed knowledge of practice of preparing financial statements as per the provisions of Indian Companies Act 2013.
- To understand practice of fundamental accounting process on Tally ERP, like creating company, groups, ledgers, vouchers and financial statements.
- To know accounting entries of profit/loss prior to incorporation.
- To know process of computing the value of shares as per distinct methods and differentiate between them.
- To understand practice of accounting for liquidation of companies.
- To get practical knowledge of store accounting through Tally ERP.

### **Fundamentals of Entrepreneurship Paper I & II**

After completing this course students will able

- To impart theoretical knowledge of Entrepreneurship.
- To develop Entrepreneurship qualities and skill.
- To acquaint students with Steps involved in the formation of Small Enterprises.
- To acquaint with family business in India
- To Impart conceptual knowledge of Service and Agro Entrepreneurship
- To know Recent Trends and Concepts in Entrepreneurship
- To understand Business Plan and Project Report.
- To gain Inspiration through successful stories of Entrepreneurs.

### **Business Statistics Paper I & II**

After completing this course students will able





- To understand the scope of statistics in business, perform classification and tabulation and represent the data by means of simple diagrams and graphs.
- To know apply sampling techniques in real life.
- To summarize data by means of measures of central tendency and dispersion.
- To understand the merits and demerits of various measures of central tendency and dispersion.
- To perform analysis of bivariate data using simple correlation and simple linear regression.
- To Compute unconditional and conditional probabilities and apply laws of probabilities.
- To identify the applications of Binomial and normal distributions.
- To Measure trend and seasonal variations in time series data.
- To Compute and interpret simple and weighted index numbers.
- To Construct and apply variable and attribute control charts.

### **English for Business Communication Paper I & II**

After completing this course students will able

- To develop communication skills in English, both oral and written.
- To Use the language skills in their personal, academic and Professional lives.
- To enter the job market with confidence and the ability to work effectively.
- To Learn and practice both language and soft skills.
- To cultivate a broad, human and cultured outlook.

### **Macro Economics Paper I & II**

After completing this course students will able

- To understand trade cyclical phenomenon in the economy and also able to take practical decisions at their business level in future.
- To know public finance system of state and its impact on economy and citizens of the nation.
- To understand the macro variables and components of macro economics.
- To know the relevance of national income concepts and its applications in economic policy making.
- To understand the output and employment generation process through investment and consumption.

### **Money and Financial System Paper I & II**

After completing this course students will able

- To explain functions of money and measurement of money supply
- To understand the banking system and its functioning in India
- To use e-banking services
- To explain working of RBI in India
- To provide consultancy and guidance for investment in financial markets.

## **B.Com. III (CBCS)**



### **Advanced Accountancy Paper I**

After completing this course students will able

- To know important terms used in banking, accounting process and preparation of financial statements of banks.
- To understand accounting for farms and hire purchase system.
- To understand accounting situations of insurance claim.
- To get theoretical as well as practical knowledge of Tally with GST.

### **Advanced Accountancy Paper II (Auditing)**

After completing this course students will able

- To understand the concept, objectives and types of audit
- To know the auditing of specific items in financial statements.
- To know the company auditor. (Company auditor's eligibility, qualification, disqualification powers and duties etc.)
- To understand the audit process of banks, insurance Companies, Charitable Trust, Hotel and Hospital

### **Advanced Accountancy Paper III**

After completing this course students will able

- To know elements of cost and understand preparation of cost sheet and quotation.
- To know financial statement analysis and its techniques like ratio analysis.
- To understand preparation of cash flow statement.

### **Advanced Accountancy Paper IV (Taxation)**

After completing this course students will able

- To understand the basic concepts of income tax and basis of charge
- To know exemptions and deductions from total income
- To identify the residential status and its implication on tax liability
- To understand the manner of computation of total income
- To know the basic concepts about GST

### **Modern Management Practices Paper I & II**

After completing this course students will able

- To get knowledge of modern management practices being used by the corporate world.
- To understand the importance and applicability of various modern management practices & quality standards like six sigma, benchmarking, ISO, TQM.
- To familiarize with the modern management practices being used by the corporate world.
- To acquaint the importance and applicability of various modern management practices.

### **Business Environment Paper I & II**

After completing this course students will able

- To acquaint with the emerging Issues in business at National and International Level in the light of New Economic Policies.





- To understand the significance and position of Indian economy at the world level.
- To understand the scenario of agricultural and industrial Sectors.
- To understand Indian economy is facing some of the fundamental economic problems. Make plans and solutions to these being as a citizen.
- To understand the correlations between economical and social problems.
- To gain knowledge of the plans and strategies toward foreign capital and multinational corporations.
- To acquaint with the functions, mechanism and performance of International financial, trade and regional cooperation institutions.

### **Co-Operative Development Paper I & II**

After completing this course students will able

- To understanding of the meaning and principles of Co-operation.
- To learn concepts & functions of agricultural and Non-agricultural Credit Co-operative institutions.
- To understand the impact of Globalization on Co-operative movement among students.
- To study the Co-operative movement in Maharashtra.
- To understand the cooperative legislations and fund management.
- To understand the institutional arrangement for cooperative education and training.
- To understand the nature, registration, legislation and audit of housing Cooperatives
- To understand the cooperative audit system and provisions

### **Business Regulatory Framework Paper I & II**

After completing this course students will able

- To well verse in basic provisions regarding legal frame work governing the business world.
- To understand the basic concepts, terms & provisions of Mercantile Laws.
- To know the laws affecting trade business, and commerce.
- To create legal awareness.
- To Acquaint with the latest laws governing business and commercial transactions