Program Outcomes, Program Specific Outcomes and Course Outcomes

Program	Program Outcomes		
	After successfully Completing B.Com. programme, students will able to-		
	1. In depth knowledge, understanding and skills in commerce.		
	 Build a strong foundation of knowledge in different areas of Commerce. 		
	 Develop the skill of applying concepts and techniques used in Commerce for real life problems. 		
	 Inculcate reading, writing, speaking skills and Businesscorrespondence. 		
	 Creates awareness among society about Law and Legislations related to commerce and business. 		
Program Outcomes	 Use effectively recent Trends in Business, Organizations and Industries. 		
	 Communicate effectively about Economic Environment of Country as well as World. 		
	 Use effectively practical skills in real life related to banking and corporate world. 		
	 Provides a platform for overall development and develop knowledge level and awareness about Recent Trends of World 		
	 Use new technologies effectively to communicate ideas in the area of commerce. 		
	11. Critically evaluate new research findings, ideas, methodologies and theoretical frame work in specialized study.		
	12. Work collaboratively and productively in groups.		

Program	Program Specific Outcome
	 Students will be able to apply basic skills learnt in commerce necessary for analysis of various problems in accounting, marketing, business economics, management and finance.
Program Specific Outcomes	2. Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
	 Students will able to demonstrate quantitative and qualitative knowledge in key areas of organization behavior.
	 Students will able to evaluate national and international issue and discussion on economic, commercial and business related topics

Course Outcomes

	F. Y.B.Com		
	Semester I		
Subject Code	Subject Name	Outcome	
111	Compulsory English – I	After completing this course, students will be able - 1.	
112	Financial Accounting – I	 After completing this course, students will be able - Get basic knowledge of basic accounting concepts. Understand process of dissolution of partnership firm. Understand the process of conversion of single entry into double entry system. Get knowledge about GST. 	
113	Business Economics – I	 After completing this course, students will be able - 1. Be aware of concepts in micro economics and difference between micro and macro economics. 2. Get knowledge of cardinal and ordinal approach and concept of consumer surplus. 3. Get knowledge of law of supply and the determinants of law of supply 4. Understand the relation between revenue concepts 	
114	Business Mathematics and Statistics	· · · · · · · · · · · · · · · · · · ·	
115 (A)	Organisation Skill and Development	 After completing this course, students will be able - 1. Understand the concept of modern office, office organisation, communication and time management 2. Get knowledge records, classification of files, Different types of forms and digitization of records 3. Understand the meaning of Office Environment, Office Location and its Layout 4. Understand meaning and the role of Scientific Office Management 	
115 (B)	Banking and Finance	 After completing this course, students will be able – 1. To understand knowledge of evolution of banking & structure of Indian Banking 2. To understand the primary and secondary functions of a bank 3. To know the process of opening and operating procedure of bank accounts. 4. To understand various methods of remittance. 	

116 (B)	Marketing and Salesmanship – I	 After completing this course, students will be able - 1. To understand the meaning and concept of Market and Marketing 2. To get knowledge of Classification of Markets 3. Get proper insight of Product and Price Mix 4. Develop the skills of promoting a product alongwith gaining knowledge about the distribution channels
116 (D)	Consumer Protection and	After completing this course, students will be able to - 1. Define Consumerism and Consumer Movement and its
	Business Ethics	nature and scope
	- I	 Get idea about emerging issues about consumer protection and acquaint knowledge and skills for career opportunity.
		 Identify the legal provisions of Consumer Protection Act 1986 and study of Mechanism for redressal agency
		4. To understand the concept of E- Commerce, its scope and limitations
117	Additional English	

	F. Y. B.Com		
	Semester II		
Subject Code	Subject Name	Outcome	
121	Compulsory English		
122	Financial Accounting – II	 After completing this course, students will be able - 1. To classify the types, uses and installation of Accounting Software. 2. To maintain Accounting Records of Charitable Trusts, Clubs, Hospitals and Libraries etc, and to prepare the Income and Expenditure Account, Balance Sheet, etc. 3. To the concept of intangible assets and the methods of their valuation. 4. To Understand the process and methods of leasing. 	
123	Business Economics (Micro) – II	 After completing this course, students will be able - To understand the concept and types of cost and to get knowledge about types of revenue To gain the knowledge about Pure and Perfect Competition as well as equilibrium of firm and To understand industry in short and long run and to understand the market structures under imperfect competition. To gain knowledge about the Ricardian Theory of Rent, Theory of Marginal Productivity and Concept of Quasi Rent. And to to understand meaning and types of Wages. 	
124	Business Mathematics and Statistics – II		
125(A)	Organisational Skills Development – II	 After completing this course, students will be able - 1. Get the necessary skills of good Manager. 2. Develop knowledge of communication skills and latest tools in communication 	

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		3. Acquire knowledge about the writing, presentation,
		interpersonal skills for effective formal corporate
		reporting.
		4. Develop knowledge about the recent trends in
		communication technology and tools of office
		automation
125(B)	Fundamentals	After completing this course, students will be able -
	of Banking	1. To learn about Lending Principles and Balance Sheet
	Ŭ	of a Bank
		2. To learn about Negotiable instruments
		3. To learn about Endorsement.
		4. To acquire knowledge about current trends in Banking
		Technology
126 (C)	Marketing and	After completing this course, students will be able -
	Salesmanship	1. Acquire knowledge about Characteristics and Qualities
	– II	of Salesmanship.
		2. Gain practical knowledge of Stages in Process of
		Selling and can enhance their skills in the field of
		marketing.
		3. Insights about Rural Marketing and its uniqueness.
		4. Get knowledge about Various Recent trends in
		Marketing.
126 (D)	Business	After completing this course, students will be able -
	Ethics – II	1. Equip the skills to resolve the business problems with
		ethical norms.
		2. Know about the global trends in different CSR
		activities.
		3. Acquaint the knowledge of corporate governance and
		global business ethics.
		4. Identify and apply the knowledge of sustainable
		development for educating people.
127	Additional	
	English	
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	S. Y. B.Com		
	Semester III		
Subject Code	Subject Name	Outcome	
231	Business Communication – I	 After completing this course, students will be able - 1. To Study Meaning, Characteristics, Importance, Principles and Process of Communication and Barriers of Communication details 2. To understand importance of Business letters and its essential qualities 3. To acquire the fundamental knowledge about soft skills and understand elements of soft skills 4. To understand Resume writing and Job application letter 	
232	Corporate Accounting – I	 After completing this course, students will be able - 1. To develop Conceptual understanding about various accounting standards and its applicability in corporate accounting 2. To develop Conceptual understanding about pre and Post – Incorporation Period and develop analytical skills about its accounting 3. To understand Practical Application of financial statements along with various adjustment and understand revised format of company final accounts 4. To understand the concept, need and methods of valuation of shares 	
233	Business Economics – I	 After completing this course, students will be able - 1. To understand the concepts of macro economics 2. To understand the basic concepts in National Income 3. To understand the concept of employment and theory of output 4. To impart the knowledge of Consumption function, Saving and Investment 	
234	Business management – I	After completing this course, students will be able -	

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		1. To acquire knowledge about the importance of
		management and various management principles and
		thoughts
		2. To develop knowledge of planning decision making.
		3. To get acquainted with process of organizing & staffing.
		4. To develop knowledge of Direction & communication
		skills.
235	Elements of	After completing this course, students will be able -
	Company Law	1. To understand the meaning of Company and Types of
	- I	Companies.
		2. To acquire the Knowledge of various stages in the
		Formation and Incorporation of a Company.
		3. To understand the role and importance of various
		documents like Memorandum
		4. To have Comprehensive insight about the capital of
		Company and various aspects of shares.
236 (A)	Business	After completing this course, students will be able -
	Administration	1. To understand the basics of business administration
	- I	concepts, Meaning Commerce, functions of
		Administration.
		2. To understand the various forms of business
		organizations
		3. To understand the concept of Business Environment, its
		various aspects and its impact on business
		4. To study the various stages in business promotion and
		important factors to be emphasized for Business
226 (D)	Donking and	Development
236 (B)	Banking and Finance – I	After completing this course, students will be able -
	Finance – I	1. To understand the structure of Indian Banking System and analyze its role in Economics Development
		 To understand about the Central Banking in India
		 To understand about the Central Banking in India To understand of role and performance of Private
		Banking in India and analyze the challenges before
		Private Banks in India
		4. To understand about Public Sector Banking in India and
		analyze the challenges before Public Sector Banks in
		India
236(C)	Business Law	After completing this course, students will be able -
	and Practice – I	1. To get the basic knowledge of the MAPM Act 1963.
		Awareness about Marketing of Agricultural Produce
		2. To gain insights of General Insurance
		3. To provide legal recognition to all transactions
		conducted through electronic data exchange, electronic
		communication or other means of e-commerce.

		 To Understand the process and methods of Registration, understand the regulation of conditions of work and employment in shops, and various establishments
236 (E)	Cost and Works	After completing this course, students will be able -
	Accounting –I	1. To understand the concept of Cost, Costing and Cost
		Accounting, trace the cost to cost centre and cost units
		2. To Understand different elements of cost and learn to
		prepare a cost sheet
		3. To understand the purchase procedure and its
		documentation
		4. To understand the different methods of inventory
		control and to calculate EOQ, stock levels and
		inventory ratio
236 (H)	Marketing	After completing this course, students will be able -
	Management –	1. To get the basic knowledge of Marketing Management.
	I	2. To understand how marketing strategy plays a vital role
		in making today's customers want to buy the products
		and services.
		3. To plan and make the best possible utilization of all the
		human and physical resources so that predetermined
		marketing objectives of the firm can be achieved.
		4. To explain value of Market Research and its impact in
		decision making.

	S. Y. B.Com			
	Semester IV			
Subject Code	Subject Name	Outcome		
241	Business Communication – II	 After completing this course, students will be able - 1. To understand the Report Writing and Internal Correspondence, Office Correspondence, and Trade correspondence 2. To understand the Recent Trends in Business Communication 3. To acquire the fundamental knowledge about types of Business Letters and create ability among the students for Drafting of Business Letters 4. To understand the Writing Formal Mails and Blog writing. 		
242	Corporate Accounting – II	 After completing this course, students will be able - 1. To develop Conceptual Understanding of Holding Company Accounts and its practical application 2. To Understand on the concept of Absorption of companies and its Practical application skills in the process of accounting for Absorption 3. To gain practical knowledge of Liquidation process of Companies 4. To acquire knowledge about forensic accounting and its implication 		
243	Business Economics(Macro) – II	 After completing this course, students will be able - 1. To gain knowledge about Demand, Supply and Value of Money 2. To understand the concept Inflation 		

		2. To understand the concent and along of trade
		3. To understand the concept and phases of trade
		cycle.
		4. To understand Public Finance.
244	Business	After completing this course, students will be able -
	Management – II	1. To understand the importance of Motivation &
		Motivation theories and develop skills regarding
		retaining motivation
		2. To learn the meaning of Leadership, Qualities of
		leader & Understanding followers and their views
		on various organizational matters
		3. To understand the meaning of Co-ordination&
		steps in the process of control.
		4. To acquire knowledge about the recent trends in
		Business Management i.e. Business Ethics,
		Corporate Governance, CSR.
245	Elements of	After completing this course, students will be able -
	Company Law – II	
		1. To acquire the Knowledge of Management of
		Company and Types of Directors.
		2. To have Comprehensive understanding about the
		Key Managerial Persons and CSR
		3. To understand about different types of Company
		meetings and their different procedure
		4. To be able to appreciate the emerging E
		Governance and E- filing under the Companies
		Act, 2013. Learn the winding up of company.
246 (A)	Business	After completing this course, students will be able -
	Administration –	1. To develop a better understanding of the legal
	II	compliances in business
		2. To understand the term productivity and its
		importance in business administration
		3. To develop an understanding of the various forms
		of liasoning required in business administration
		4. To get acquainted with the growth strategies of
		business
246 (B)	Banking and	After completing this course, students will be able -
	Finance – II	1. To understand the Co-operative Banking structure
		in India
		2. To understand the functions and analyze the role of
		development Banking in India.
		3. To understand various concepts of Banking
		4 To understand the Goals and measures of Panking
		4. To understand the Goals and measures of Banking
		4. To understand the Obars and measures of Banking Reforms in India and analyze the role of various
		-
246 (C)	Business Law and	Reforms in India and analyze the role of various

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		1. To Understand the order and laws for development
		of cooperative societies in the state of Maharashtra.
		2. To help the students to gain insights of Life
		Insurance
		3. To create more awareness about prevented
		practices that adversely affect competition, and to
		maintain competition in markets and protect the
		interests of consumers.
		4. To Understand the concepts of dispute, Disputes
		that relate to the terms and conditions of
		employment or no employment or employment of
		a person.
246 (E)	Cost and Works	After completing this course, students will be able -
	Accounting – II	1. To understand different pricing methods used for
		issuing the material and gain knowledge about the
		documents used in store departments.
		2. To Understand the difference between salary and
		wages, know the methods of time keeping and time
		booking, calculation wages and incentives and
		understand meaning and components of payroll.
		3. To understand the labour turnover, job analysis and
		evaluation
		4. To understand the concept of direct cost and recent
		trends in cost and management accounting
246 (H)	Marketing	After completing this course, students will be able -
	Management – II	1. To understand the core principles required to create
		competitive advantage in the marketplace by
		implementing innovative green marketing
		strategies.
		2. To understand Professionals working in E-
		Marketing to design and implement Internet
		marketing plans.
		3. To understand how and why to use digital
		marketing for multiple goals within a larger
		organization
		4. To expand student's knowledge of significant
		strategic marketing techniques this will give them
		great advantage to develop their career in
		marketing.

	T. Y. B.Com		
	Semester V		
Subject Code	Subject Name	Outcome	
351	Business Regulatory Framework – I	 After completing this course, students will be able - 1. To understand the concept of Contract and its contents, nature and performance and breach of Contracts. 2. To understand the nature of partnership, Rights and duties of Partner, handling the registration and dissolution of the partnership and get basic knowledge about LLP 3. To get Compressive understanding about the sale of Goods Act and get knowledge about ownership and delivery of goods. 4. To get Comprehensive insight about the emerging trend of Arbitration and conciliation and its regulatory mechanism 	
352	Advanced Accounting- I	After completing this course, students will be able - 1. To develop conceptual understanding about various Accounting Standards and its applicability and basic introduction to IFRS – Fair Value Accounting.	
		2. To get conceptual understanding about accounting for capital restructuring in the form of internal reconstruction.	

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		3. To understand the various legal provisions
		regarding banking companies and the procedure
		regarding preparation of final accounts of banking
		companies.
		4. To understand the meaning of different costs
		incurred in investment business and get the
		knowledge and skill regarding Investment
		Accounting.
353	Indian and Global	After completing this course, students will be able -
555	Economic	
		1. To become aware of concept of Development and
	Development	also compare Indian Economy with other
		developed and competitive economies
		2. To get the knowledge about varied aspects of
		agricultural sector in India.
		3. To get idea about importance and status of
		Industrial Development in Indian Economy and
		the latest policies for Industrial development in
		India.
		4. To get the knowledge about importance and status
		of Service Sector and Infrastructure Development
		in Indian Economy
354	Auditing	After completing this course, students will be able -
		1. To understand the concept of Auditing, Various
		type of Audit, to find out Errors frauds and help to
		improve internal control system in business
		organization
		2. To know the procedure of vouching, Verification,
		and Valuation use for audit and to know the terms
		used in Audit Report, Certificate and Auditing
		Assurance Standard.
		 To understand work as Company Auditor as per
		Companies Act 2013 and provisions of audit under
		Income Tax Act 1961 used for Conduct Tax Audit.
		4. To get knowledge of Computerized Systems and
		Forensic Audit used for new techniques applicable
		for new business trends
355(A)	Business	After completing this course, students will be able -
	Administration –	1. To develop Conceptual understanding and
	II	Conceptual Clarity Learning of the Latest
		development in Human Resource
		2. To contribute to the development, implementation,
		and evaluation of employee recruitment, selection,
		and retention plans and processes.
		3. To understand the basics of career development
		and succession planning
		4. To understand the basics of performance appraisal
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355 (B)	Banking and	After completing this course, students will be able -
3 33 (D)	Finance – II	1. To understand the Indian Financial System and
	Finance – II	understand the meaning, structure and role of
		Financial System in India.
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		instruments, deficiencies and recent development
		in Money Market in India.3. To understand the meaning, definition functions,
		credit instruments, deficiencies and recent
		development in Capital Market in India
		 To understand the meaning, definition functions,
		4. Fo understand the meaning, definition functions, participants and recent development in Foreign
		Exchange Market.
355 (C)	Business Laws and	After completing this course, students will be able -
333 (C)	Practices – II	1. To understanding of evolution & historical legal
		framework of Labour Laws in India.
		2. To get the basic knowledge about various
		provisions under factories Act 1948.
		3. To gain insights of the Employees State Insurance
		Act, 1948.
		4. To learn various provisions & applications of the
		Employees Provident funds & Miscellaneous
		Provisions Act, 1952.
355 (E)	Cost and Works	After completing this course, students will be able -
	Accounting – II	1. To understand the concept of Overhead and
		classification of overheads and able to relate the
		cost Accounting Standard with respective
		overheads.
		2. To understand the stages in the process of
		accounting overheads and to calculate total
		departmental overheads after implementing
		primary and secondary Distribution.
		3. To get conceptual understanding of under and over
		absorption and understand accounting treatment
		for under and over absorption.
		4. To identify overheads as per various activities.
355(H)	Marketing	After completing this course, students will be able -
	Management – II	1. Get a comprehensive understanding of the key
		factors in demand and sales forecast.
		2. To familiarize with application of the concept &
		need of marketing in Non-profit organization.
		3. To understand marketing organization and its
		changing role.4. To understand the concept and importance of
		4. To understand the concept and importance of Building Brand Strategy, as well as its relationship
		• • •
		in reviewing to competitive advantage.

356 (A)	Business	After completing this course, students will be able -
550 (A)	Administration –	1. To get knowledge of corporate finance and basic
	III	knowledge Indian Financial System
		2. To understand meaning, nature characteristics,
		scope steps and importance of financial planning
		3. To get knowledge about capitalization, its concepts
		and capital structure and factors affecting capital
		structure
		4. To understand the different sources of capital and
		the concept of risk and return
356 (B)	Banking and	After completing this course, students will be able -
	Finance – III	1. To understand the Banking Regulation Act 1949
		with Objectives and selective Provisions.
		2. To understand the Provisions of Negotiable
		Instruments Act, 1881
		3. To understand the Objectives, Importance,
		Selective Definitions and Provisions Insolvency
		and Bankruptcy
		4. To understand the details Banking Ombudsman
		Scheme, 2006
356 (C)	Business Laws and	After completing this course, students will be able -
	Practices – III	1. To have the understanding of the basic aspects of
		Customs Law and various procedures involved in
		importation and exportation of goods
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356 (F)	Cost and Works	
550 (E)		1 0
	incounting iff	
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		Costing and Inter-Firm Comparison.
356 (E)	Cost and Works Accounting – III	 of GST Laws ,definitions & concepts under CGST Act, 2017 3. To understand Applicability & Registration under GST, learn the online Registration procedures under Goods & Service Tax Laws and understand the Administration of GST 4. To get knowledge of Accounting & Books to be maintained under GST, understand applicability of Audit under GST and the various Offences & Penal Provisions under GST Laws After completing this course, students will be able - 1. To understanding of important concepts in Marginal Costing and develop the ability to make short-term decisions with the help of Marginal Costing. 2. To understand the basics of Budget and Budgetary Control and get an idea of how to prepare different types of Budgets 3. To understand essential concepts of Uniform

		4. To familiarize with MIS and SCM and understand
		the basic concept of SCM
356 (H)	Marketing	After completing this course, students will be able -
	Management - III	1. To get conceptual clarity of the meaning of
		advertising and get the knowledge about
		Advertising Media
		2. To get knowledge about the appeals and
		approaches in Advertisement and to acquaint
		themselves with direct and indirect appeals
		3. To understand the Effects of Advertising on
		Production Cost, Distribution Costs and Consumer
		Prices and develop the knowledge of Economic
		and Social and Regulatory Aspects of Advertising.
		4. To get Conceptual clarity of meaning of brand and
		impart knowledge about Brand identity, Brand
		Extension and Brand loyalty.

Subject Name Business Regulatory Framework	Semester VI Outcome After completing this course, students will be able - 1. To understand meaning, concept and importance
Business Regulatory	After completing this course, students will be able - 1. To understand meaning, concept and importance
Regulatory	1. To understand meaning, concept and importance
	 of negotiable instrument. 2. To get comprehensive understanding about the EContracts, E-Commerce and their legal aspects 3. To understand consumer rights, unfair trade, ways and means to seek justice under Consumer Protection Act 2019. 4. To understand Meaning, Importance of Intellectual Property Rights and understand Definition, Concept of various types of IPRs like Patents, Copyright, Trademark, Designs etc.
Advanced Accounting – II	 After completing this course, students will be able - 1. To develop the skill regarding preparation & presentation of final accounts of Credit Co-op. Societies & Consumer Co-op. Societies. 2. To develop conceptual understanding about

		3. To develop conceptual understanding about
		forensic accounting, corporate social
		responsibility, derivative contracts and artificial
		intelligence in accounting.
		4. To develop analytical skills & decision making
		skills of students through analysis of financial
		statements.
363	Indian and Global	After completing this course, students will be able -
	Economic	1. To understand about concept of Human Resources
	Development	Development and HDI
		2. To get the knowledge about Foreign Capital and
		issues related to Foreign capital in India.3. To become aware about the situation of Foreign
		Trade and Balance of Payments.
		 To get the knowledge about International Financial
		Institutions and Regional Economic Cooperation
364	Auditing and	After completing this course, students will be able -
	Taxation – II	1. To understand the concept of Income and tax on
		Income, Income tax provision and tax payable for
		the development of the country
		2. To know the procedure of computation of income
		under different heads of income and tax payable on
		the income.
		3. To understand the calculation of total income and
		tax payable by individual person.
		4. To know the e-filing due dates, recent changes in
365 (A)	Business	income tax provisions. After completing this course, students will be able -
303 (A)	Administration –	1. To develop the understanding of marketing type of
	II	market & evolution of marketing concept amongst
		the students to update students with the knowledge
		of varied dimensions of branding & price
		management
		2. To inculcate the knowledge amongst the students
		on various aspects of promotion, distribution &
		recent trends in the field of marketing.
		3. To get knowledge on the various elements of
		marketing mix & market segmentation.
		4. To get conceptual understanding amongst the on
		the topic of core product basic product, expected
		product & product life cycle.
365 (B)	Banking and	After completing this course, students will be able -
	Finance – II	1. Understand basic concept of stock market, types of
		stock, IPO, FPO.

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		2. To understand the basic concept and types of stock trading.
		 To understanding the functions and working of
		Non -Banking Financial Institutions in India .
		4. To understand the role of SEBI in financial Market
		and Understanding the role of IRDA in Insurance
		Sector
365 (C)	Business Laws and	After completing this course, students will be able -
303 (C)	Practices – II	1. To understand the historical development of
	Tractices – II	Company law
		 To gain insights of prevention of oppression &
		mismanagement.
		3. To get awareness about Inspection and
		Investigations and study & understand the
		Compromise and Arrangement in detail.
		4. To understand the rules of Corporate Governance
		in detail.
365 (E)	Cost and Works	After completing this course, students will be able -
	Accounting – II	1. To understand the various methods of costing and
		develop the ability to prepare a job cost sheet
		2. To understand the concept of contract costing and
		understand the process of calculation of profit on
		incomplete contracts
		3. To prepare process accounts and understand the
		basic concept of CAS 19: Joint cost
		4. To understand the concept of service costing and
		prepare a cost sheet for transportation services,
		hospital and hotel organization
365 (H)	Marketing	After completing this course, students will be able -
	Management – II	1. To understand meaning of agricultural marketing,
		identify its problems and find solutions for the
		same
		2. To familiarize the students with the different
		marketing regulations in India.
		3. To understand the factors that has led to the
		growth of global marketing.
		4. To get an insight on cyber security marketing in
		today's digital world.
366 (A)	Business	After completing this course, students will be able -
	administration –	1. To get acquainted with knowledge of Production
	III	Management and Production Functions.
		2. To get equipped with knowledge for efficient
		Inventory Management and the recent
		development in the area Inventory Management.

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366 (B)	Banking and Finance – III	 To get introduced to the concept of Quality Management and get motivated to adopt quality management even in the regular lifestyle. To get updated with the knowledge of Logistics Management. After completing this course, students will be able - To understand the concept and types of cyber- crimes in banking To understand the concept of paying and aspects of paying and collecting banker. To understand the relationship between banker and customers
		4. To understand the legal aspects of bank advances
366 (C)	Business Laws and	After completing this course, students will be able -
	Practices – III	 To understand the legal provisions relating to declaration and payment of dividend and Learn about the conditions which need to be fulfilled before declaring dividend out of accumulated reserves To get acquainted with preparation and maintenance of books of account etc. to be kept by company and understand the various concepts related to National Financial Reporting Authority (NFRA). To understand the procedure for appointment of auditors, their removal, resignation, eligibility, qualifications, disqualifications and remuneration and Know the powers and duties of auditors To get to know the provisions relating to the appointment of directors, number of directors, resident director, appointment of woman director and others and understand about the Director Identification Number (DIN), its allotment and other matters relating to DIN
366 (E)	Cost and Works	After completing this course, students will be able -
	Accounting – III	1. To understand the basic concepts of Standard
		Costing and learn to calculate variances
		 To understand the Principles of product Pricing and Pricing Policy and learn to calculate the Selling price under different pricing methods To understand the application of Cost Accounting Standards and to understand Cost Management practices in the Agricultural and IT sectors To understand the compliance about the preparation of Cost Accounting records U/S 148 of

		Companies Act 2013 and to get understanding of Cost Audit and Role of a Cost Auditor
366 (H)	Marketing	After completing this course, students will be able -
	Management – III	1. To get knowledge about the concept Service
		Marketing.
		2. To understand the art and craft of creating
		advertisements for various media.
		3. To get introduced various Social Media Marketing.
		4. To get Conceptual Clarity of Marketing Control
		and get knowledge about Marketing Audit.

Program Outcomes, Program Specific Outcomes and Course Outcomes

Program	Program Outcomes
	After successfully completing M.com course, student will be able to –
	 Aware the internal and external effects in developing business strategy. Express an understanding of the tools and techniques necessary
	for research in Business.
	 Trained the students' well-acquainted regarding current financial structure.
	4. Versatile the nature of HRM and the study of linkage between labour and management.
	5. Inculcated students to acquire sound knowledge, concept and structure of capital market and financial services.
	 Develop competence with their usage in managerial decision making and control.
	 Identify the role of production and operation functions in business.
Program	 8. Illustrate the implications of various financial ratios in decision making.
Outcomes	 Correlate the manufacturing technology and its role in developing business.
	10. Criticize the business ethics and professional values in running business.
	 Gain ability to solve problems relating to Company Accounts, Valuations and special types of situations.
	12. Equip with the advanced knowledge of techniques and

Program	Program Specific Outcomes	
Program Specific Outcomes	 Students will be able to apply basic skills learnt in commerce necessary for analysis of various problems in management accounting, strategic management and Production & Operation Management. Students will demonstrate progressive affective domain development of values, the role of advanced accounting in society and business. Students will able to demonstrate quantitative and qualitative knowledge in key areas of Industrial Economics and Human resource management. Students will able to evaluate national and international issue and discussion on income tax, business tax and corporate related topics. 	

Course Outcomes

	M.Com Part I		
	Semester I		
Subject Code	Subject Name	Outcome	
101	Management Accounting	 After successfully completing this course, student will be able to 1. Explain the concepts of Management Accounting in organizational business environment. 2. Demonstrate various tools of financial statements of organizational financial performance 3. Illustrate methods of financial statement analysis of an organization. 4. Assess different types of ratios of organizational financial performance. 5. Estimate the cash flow of liquidity capacity of firm. 6. Assess minimum working capital required for running organization. 7. Describe concept and types of responsibility centre accounting for management controlling. 8. Calculate sources and applications of funds of organization 	
102	Startegic Management	After successfully completing this course, student will be able to –	
		 Describe different approaches of strategic decision making in corporate environment. Describe various strategies of business and factors affecting on it. 	

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		3. Analyze techniques of organizational strengths, weakness, opportunities and threats (SWOT).
		4. Analyze effectiveness and its utilization in corporate strategic planning.
		5. Illustrate the different alternatives of
		corporate strategies.
		 Develop allocation of resources for defining corporate strategy of business.
		 7. Describe the different functional strategies
		for organizational effectiveness.
		8. Evaluating the Strategic Performance with
		actual performance.
103	Advanced Accounting	After successfully completing this course, student
	(SP – I)	will be able to –
		1. Describe conceptual framework of
		accounting in business.
		2. Describe Professional development of
		accounting in India. 3. Estimate the consolidated financial
		statements of holding and subsidiary types of
		companies.
		4. Prepare statement of affairs for liquidation of
		company.5. Explain the different methods of valuation of
		shares of company.
		6. Differentiate different methods of valuation
		of goodwill of organization.
		7. Interpret the concept of national and international branch account.
		 8. Prepare final statement of liquidation of
		company.
104	Income Tax (Sp – II)	After successfully completing this course, student
		will be able to –
		1. Describe Income Tax structure in India.
		2. Compute the Income from salary of
		individual person from different background.
		 Demonstrate the problems on Income from House Property.
		 Illustrate income from various types of
		business and profession.

	1	
		5. Demonstrate the problems on Income from Capital gain.
		 Describe income from different sources of an individual.
		 Solve problems on total taxable income.
		 8. Examine assessment of firms and their
		partners related to calculation of tax.
113	Productions and	After successfully completing this course, student
	Operations	will be able to –
	Management(Sp –I)	
	Management(Sp -1)	1. Describe recent trends in production and
		service system.
		2. Describe different plant layout of production and operation management
		 Discuss process of product design of
		production function.
		 Illustrate techniques and tools of product
		development.
		5. Identify production planning in production
		management.
		6. Describe different concept of product
		control.
		7. Illustrate role of Total Quality Management
		in production and operation management.
		8. Summarize concepts of Quality circle, TQM,
		& GMP as a Quality management.
114	Financial Management	After successfully completing this course, student
	(Sp – II)	will be able to –
		1. Identify financial system in India & recent
		changes.
		2. Illustrate role of RBI & SEBI in Indian
		financial system.
		3. Discuss capital budgeting techniques for
		financial decision making.
		 Illustrate capital budgeting methods of investment decisions.
		 Interpret financial statement & its utility of
		business firm.
		6. Describe limitations of financial statements
		in financial analysis.
		7. Explain concept of working capital
		management.
		8. Identify concept of inventory management &
		receivable management.

M.Com Part I

Semester II

Subject	Subject Name	Outcome
Code		
201	Financial Analysis and	After successfully completing this course, student
	Control	will be able to –
		 Describe concepts of capital budgeting. Compute different tools and techniques to
		identify capital budgeting.
		 Explain Tabulated measurement of cost of capital.
		 Interpret expression view of marginal costing.
		5. Evaluate practical problems on marginal costing which correlates to BEP and P/V analysis.
		6. Illustrate short run managerial decision analysis.
		7. Distinguish concept of budget and budgetary control.
		8. Comparative study of different variance analysis.
202	Industrial Economics	After successfully completing this course, student
		will be able to –
		1 Evaluin concents of industrial according
		1. Explain concepts of industrial economics.

 2. Describe relationship between industrial and economic development. 3. Classify factors influencing industrial location. 4. Explain major factors affecting industrial efficiency. 5. Compare private and public industrial profile and their problems. 6. Describe structure of Indian industries. 7. Explain role of Micro, Small and Medium Enterprises. 8. Summarize concept of industrial imbalance. 203 Specialized areas in Accounting (SP-III) 7. Explain contract accounting for government constructions of business. 2. Interpret preparation of contract accounts. 3. Describe accounting for corporate restructuring. 4. Illustrate Special Features of Accounting for Educational. 5. Demonstrate service sector accounting in different areas of business. 6. Illustrate issues arrives with financial statements of companies. 7. Explain corporate financial reporting in different streams. 8. Evaluate accounting for corporate taxation. 7. Explain corporate for companies. 7. Explain corporate financial reporting in different streams. 8. Evaluate accounting for corporate taxation. 7. Explain te tax problems on assessment according to profitable, non- profitable and co-operative business. 8. Explain te tax problems on assessment of profitable, non- profitable and co-operative business. 8. Describe Income Tax authorities and its structure in India. 8. Solve problems on Tax Deducted at Source. 9. Explain concept of tax planning and management. 6. Describe the theory and problems on wealth tax. 9. Describe concent of GST. 			
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7. Describe concept of GST.			• •
			7. Describe concept of GST.

		8. Describes registration of GST of tax payer.
213	Business Ethics and	After successfully completing this course, student
	Professional Values (SP	will be able to –
	– III)	 Identify concept of business ethics, profession and values. Define factors affecting on social ethics. Describe Indian Ethical Practices in marketing, advertising and Employment. Illustrate unethical practices in Gender discrimination and accounting disclosures. Describe concept of corporate governance in business. Summarize concept of Corporate Social Responsibility in business ethics. Illustrate Indian approaches to business ethics. Examine new values in Indian industries after economic reform 1991.
214	Knowledge	After successfully completing this course, student
	Management (SP – IV)	will be able to –
		 Demonstrate concepts of knowledge management. Describe evolution of knowledge management. Summarize drives of organizational learning. Illustrate organizational learning frame work. Illustrate knowledge management tools. Describe cultural change management. Examine organizational culture for organization development. Criticize measuring organizational cultural and climate Norms.

	M.Com Part – II		
	Se	mester III	
Subject Code	Subject Name	Outcome	
301	Business Finance	 After successfully completing this course, student will be able to - 1. Define concepts of business finance in Indian Financial System. 2. Identify categories of business finance. 3. Illustrate role of strategic financial planning in business finance. 4. Distinguish comparison between over Capitalization & under capitalization. 5. Discuss companies Act 2013. 6. Classify sources of long term finance. 7. Define concept of short term finance. 8. Illustrate role of working capital in the business organization. 	

302	Research Methodology	After successfully completing this course, student
	for Business	will be able to –
		 Define concepts of Research in business. Interpret different steps in business research process. Rewrite formulation of research problem in writing of research report. Illustrate various sample and sampling methods in business research. Distinguish primary and secondary methods of data collection for research. Describe various techniques of data processing in research. Explain writing skill for research project report in business. Describe various ways of citation & bibliography for writing of report in business.
303	Advanced Auditing (SP	After successfully completing this course, student
	– V)	will be able to –
304	Specialized Areas in	 Describe concepts of auditing in a business. Differentiate valuation and verification of assets and liabilities of company. Explain the overview of accounting Standard setting process. Describe concept of internal control system in an organization. Express audit of private limited companies. Describe concept of corporate governance of business. Discriminate role of audit committee in an organization. Estimate Computerized Information System environment of business. After successfully completing this course, student
304	Auditing (SP – VI)	will be able to –
	Autung (51 – VI)	
		1. Describe concepts of audit under tax laws.
		 Describe classification of Audit as internal audit. Each internal its of 1500 methods.
		 Explain audit of different banks. Illustrate audit report of banks.
		 5. Describe internal control of auditing.

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		6. Describe audit report of cooperative
		societies.
		7. Describe government system of audit.
		8. Explain role of Controller and Auditor
		General of India.
313	Human Resource	After successfully completing this course, student
	Management (SP –V)	will be able to -
		1. Describe concept, approaches, and functions
		of HRM in Indian business context.
		2. Identify concept of HR environment in
		organization.
		3. Illustrate different methods of recruitment of
		organization.
		4. Interpret training process in business
		organization.
		5. Classify methods of performance appraisal.
		6. Explain concept of merit rating in Human
		Resource Management.
		7. Classify different kinds of retirement.
		8. Differentiate new trends in customer service
		management.
314	Organizational	After successfully completing this course, student
	Behavior (SP – VI)	will be able to –
		1. Define concepts of organizational behaviour.
		2. Illustrate role of information technology in
		an organization.
		3. Identify concept of Horizontal network and
		virtual design of organization.
		4. Describe Attributes of personality &
		dimensions of attitude.
		5. Classify theories of motivation.
		6. Define concept of emotional intelligence in
		the workplace.
		7. Differentiate various types concept of stress,
		conflict and groups.
		 Classify different types of teams & team
		building.
		ounumg.

	M.Com Part – II			
	Semester IV			
Subject Code	Subject Name	Outcome		
401	Capital market and Financial Services	After successfully completing this course, student will be able to –		

		1. Elaborate and define capital market
		instruments.
		2. Differentiate forward, future and option
		contracts.
		3. Explain stock market in detail.
		4. Illustrate functions of primary and secondary
		market in financial market.
		5. Classify different types of mutual funds.
		6. Describe concept of portfolio management
		and credit rating.
		7. Illustrate role of SEBI in financial
		intermediaries.
		8. Demonstrate recent trends in Securities and
		Exchange Board of India.
402	Industrial Economic	After successfully completing this course, student
	Environment	will be able to –
		1. Define concept of industrial finance.
		2. Explain new industrial policy 1991.
		3. Demonstrate effects of new industrial policy
		on industry.
		4. Illustrate industrial development &
		environmental problems.
		5. Explain different issues in information
		technology.
		6. Describe present position of IT industries in
		India.
		7. Interpret concept of industrial relations.
		8. Assess causes of industrial disputes.
403	Recent Advances in	After successfully completing this course, student
	Accounting, Taxation	will be able to -
	0,	
	and Auditing (SP – VII)	1. Describe International Financial Reporting
		Standards.
		2. Enumerate corporate governance.
		3. Describe forensic accounting.
		4. Illustrate Employee Stock Options
		accounting.
		5. Explain Accounting for Intellectual Property
		Rights.
		6. Describe environmental accounting.
		 Record provisions for direct tax.
		8. Describe non-financial reporting
		requirements.
1		

404	Project Work	After successfully completing this course, student
TUT	(Advanced Accounting	will be able to –
	and Taxation)	
		1. Describe concepts of Research in business.
		2. Prepare synopsis for project report.
		3. Construct formulation of research problem.
		4. Modify sample and sampling methods.
		5. Classify primary and secondary methods of data collection.
		6. Describe analysis and interpretation of data.
		7. Rewrite report in different areas.
		8. Summarize modes of citation & bibliography
413	Recent Advances in	After successfully completing this course, student
	Business	will be able to –
	Administration (SP –	
	VII)	1. Define concepts of change management.
		2. Describe dimensions and approaches of
		change management.
		3. Demonstrate concept of Total quality management.
		4. Define six sigma techniques in quality
		management.
		5. Describe Global management system and its
		significance.
		6. Illustrate role of merger and acquisition in
		corporate organization.
		7. Interpret techniques of turnaround
		management strategies.
		8. Analyse key steps in innovation
		management.
414	Project Work (Business	After successfully completing this course, student
	Administration)	will be able to –
		1. Describe concepts of Research in business.
		2. Prepare synopsis for project report.
		3. Construct formulation of research problem.
		 Modify sample and sampling methods. Classify primary and secondary methods of
		data collection.
		 Describe analysis and interpretation of data.
		 7. Rewrite report in different areas.
		8. Summarize modes of citation & bibliograpy.