

Yashwantrao Chavan Shikshan Prasarak Mandal's
DADASAHEB DIGAMBAR SHANKAR PATIL ARTS. COMMERCE AND SCIENCE COLLEGE,
Erandol, Dist. Jalgaon

DEPARTMENT OF COMMERCE
Course Specific Outcomes of BCOM

| CLASS | COURSE | OUTCOMES |
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| F.Y.B.COM | HINDI | <ol style="list-style-type: none"> 1. वाणिज्य संकाय के छात्रों में हिंदी भाषा की पठन और भाषिक क्षमता को विकसित करना। 2. प्रसिद्ध उद्योगपति जे आर डी टाटा के व्यक्तित्वका परिचय कराना। 3. छात्रों को टाटा समूह का विस्तार और जे आर डी टाटा का देश के विकास में योगदान का परिचय देना। 4. छात्रों को परोपकारी बिजनसेमैन अजीम प्रेमजी के व्यक्तित्व का परिचय कराना। 5. विप्रो उद्योग का परिचय छात्रों को कराना। 6. प्रसिद्ध उद्योगपतियों के द्वारा छात्रोंमें व्यावसायिक दृष्टिकोन विकसित करना। |
| F.Y.B.COM | HINDI | <ol style="list-style-type: none"> 1. छात्रों को प्रसिद्ध उद्योगपति रतन टाटा के व्यक्तित्व से परिचित कराना। 2. छात्रों को रतन टाटा की व्यावसायिक दूरदर्शिता से परिचित कराना। 3. छात्रों को नारायणमूर्ति के जीवन परिचय और व्यक्तित्वका परिचय देना। |
| F.Y.B.COM | MARATHI | <ol style="list-style-type: none"> 1. To introduce various famous entrepreneurs to commerce students. 2. To develop Marathi reading and linguistic comprehension of students. 3. To improve professional and entrepreneurial attitude of students through success stories. 4. To Acquaint Students with special challenges of starting new ventures 5. To know the qualities to become a successful entrepreneur |
| F.Y.B.COM | ENGLISH FOR BUSINESS | <ol style="list-style-type: none"> 1) To introduce communication theory to students. 2) To inculcate various communication skills in English among students. 3) To introduce various soft skills to students. 4) To improve oral and written competency in English of students. 5) To develop linguistic competency of students through various grammatical and vocabulary exercises. |
| F.Y.B.COM | MICRO ECONOMICS | <ol style="list-style-type: none"> 1) Introduced the student to the basic principle of microeconomic theory 2) To introduce the students behavior of consumer, Producer in Economy, price discrimination in market and also factor pricing. 3) How to microeconomic concept can be applied to analyze real life situation. |
| F.Y.B.COM. | FINANCIAL & | <ol style="list-style-type: none"> 1) To lay a foundation for understanding the |

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| | COST ACCOUNTING | Accounting Standards issued by the ICAI. 2) To gain the ability to solve problems relating to settlement of obligations on dissolution of partnership firm and also relating to their business combinations 3) To introduce the concepts used in Cost Accounting, elements of costs and the concept of cost sheet. |
| F.Y.B.COM. | FINANCIAL & COST ACCOUNTING | 1) To lay down a theoretical foundation for the recording of financial transactions concerning specialized area related to non-corporate entities and for preparing the related accounts or statements. 2) To lay a foundation for the preparations of financial statements from incomplete record. 3) To lay a foundation for understanding the Accounting procedure for Material cost and price methods. |
| F.Y.B.COM. | COMPUTING SKILLS | 1) To familiarize the Students with basics of Internet. 2) To understand the use of Office application. 3) To know the role of word processor, spread sheet, presentation in industry. 4) To understand the how of accounting software works. 5) To know the relevance of Tally accounting package in modern competitive world. |
| F.Y.B.COM. | QUANTITATIVE TECHNIQUES | 1) To understand basic concepts of business statistics 2) To understand basic concepts of business mathematics 3) To know importance of statistics in modern business. 4) To know analysis of business reports |
| F.Y.B.COM. | MODERN OFFICE MANAGEMENT | 1) To understand the concept of office management. 2) To acquire operational skills of office management. 3) To develop the interest in methods and procedures of office management. 4) To know the secretarial procedure. 5) To understand office layout and environment in modern context. 6) To acquire the basic knowledge of office appliances and machines. 7) To understand office system. 8) To acquire knowledge of office meetings and proceedings. |
| F.Y.B.COM. | CO-OP.LAW & MICRO FINANCE | 1) to understand the concepts of cooperative law 2) to understand & acquire basic knowledge of cooperative sector |
| F.Y.B.COM. | PRINCIPLES & PRACTICE OF BANKING | 1) To Understand Concept Of Money 2) To Understand Types & Functions Of Banking 3) To Know Classification Of Banking 4) D)To Understand Types Of Banking Accounts |

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| | | 5) To Know Credit Creation Policy By Banks 6) F)To Understand Rural Banking & Microfinance 7) G) To Understand Central Bank & Its Role, Functions In Economy. |
| F.Y.B.COM. | MARKETING & ADVERTISING | 1) To create awareness about marketing & advertising 2) To understand basic concepts of marketing & advertising 3) To establish link between business and marketing & advertising 4) To know the relevance of marketing & advertising in modern competitive world 5) To develop an analytical ability to plan for various marketing& advertising strategy. |
| S.Y.B.COM. | BUSINESS SKILLS | 1) Understand the significance and essence of a wide range of soft skills 2) Learn how to apply soft skills in a wide range of routine social and professional settings. 3) Learn how to employ soft skills to improve interpersonal relationships. 4) Learn how to employ soft skills to enhance employability and ensure workplace and career success. |
| S.Y.B.Com. | MACRO ECONOMICS | 1) To acquaint the student knowledge of macroeconomic concept and theory 2) To acquaint the student knowledge of Macroeconomics problems and theories 3) To develop the analyzing capacity in applying theories to real life situation. |
| S.Y.B.COM. | BUSINESS & TAX LAW | 1) Describe the legal system and the legal environment of business. 2) Describe the relationship of ethics and law in business. 3) Define relevant legal terms in business. 4) Explain basic principles of law that apply to business and business transactions. 5) Describe business law in the Indian context. 6) Describe current law, rules, and regulations related to settling business disputes. 7) Understand different technical terminology used in this act 5) Discussed and consult businesses on related issues of business laws |
| S.Y.B.COM. | CORPORATE ACCOUNTING | 1) A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity. 2) The ability to account for a range of advanced financial accounting issues 3) The ability to prepare consolidated accounts for a corporate group. 4) Students will be able to handle issues related to corporate accounting. |

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| S.Y.B.COM. | COMPUTING MANAGEMENT | <ol style="list-style-type: none"> 1) To understand the objectives of computerized accounting. 2) To know the principles of Tally software 3) To acquire computing skills 4) To study various features of Tally 5) To acquaint with modern technology in accounting. |
| S.Y.B.COM. | COST ACCOUNTING | <ol style="list-style-type: none"> 1) Student can get acquainted with basic calculation of wages and overheads. 2) Students get acquainted with introductory knowledge of Marginal costing technique and budgetary control technique. 3) To acknowledge the students with the cost accounting concepts, Methods and techniques. 4) To enable the students to apply analytical tools & techniques of cost accounting. 5) To lay a foundation for understanding the Labour & Overheads Accounting procedure. 6) To develop competence among the students. |
| S.Y.B.COM. | BUSINESS ENTREPRENEUR SHIP | <ol style="list-style-type: none"> 1) To understand different methods to assess the attractiveness of business opportunities 2) To understand what characterizes an attractive business opportunity and common pitfalls during the entrepreneurial process 3) To products or services to market 4) To understand different methods that can be used to minimize uncertainties at different stages of the entrepreneurial process 5) To understand the dynamics of how teams develop and function as well as the various types of conflicts that can arise during teamwork. |
| S.Y.B.COM. | MODERN BANKING & FINANCIAL SYSTEM | <ol style="list-style-type: none"> 1) Explain the various functions of money, and how money has evolved over time. 2) Show that modern banking systems include both privately owned commercial banks and 3) Government-owned central banks. 4) Explain how commercial banks create money through the process of taking deposits and making loans. 5) List what is included in the various measures of the money supply |
| S.Y.B.COM. | RETAIL MANAGEMENT | <ol style="list-style-type: none"> 1) Explain the central role of retail in industrialised societies, and the impact of key market/retail trends upon this sector in the local and global contexts. 2) Identify the key stakeholders and the roles/responsibilities of retail towards these stakeholders 3) Understand and apply appropriate frameworks to develop high level retail marketing strategy, and identify the role of marketing strategies in the building of brand equity and shareholder value in the retail |

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| | | <p>industry</p> <ol style="list-style-type: none"> Evaluate the implementation of marketing strategy through the retail mix – including product and merchandise mix, pricing, location and store- design, promotions, and store management - to improve the total customer experience and retailer market competitiveness. Interpret retail problems and be capable of critically evaluating and applying appropriate retail management models and theories to generate strategic and tactical solutions Analyse how retail managers can make informed strategic choices in relation to managing channel Partners, retail form (online vs. bricks and mortar), global sourcing, and managing staff to improve Strategic outcomes. |
| S.Y.B.COM. | PRODUCTION MANAGEMENT | <ol style="list-style-type: none"> Support manufacturing decisions based upon data derived from leading edge information technology Systems. Create a basic energy management plan in compliance with the ISO 50001 Energy Management System Standard. Conform to applicable legislation, regulations and guidelines based upon an assessment of the Environmental, legal and safety implications of manufacturing practice. Evaluate cost effectiveness of manufacturing products, processes and operations. |
| T.Y. B. COM | PRINCIPLES OF AUDITING | <ol style="list-style-type: none"> understand the concept of Investigation, internal check and internal control, understand the various provisions of the Companies Act, 2013 in relation to the appointment of auditors, and their powers, duties and liabilities, understand the manner of auditing the capital and borrowing raised by a limited company, 4) understand the contents of an audit report |
| T.Y. B. COM | INCOME TAX | <ol style="list-style-type: none"> Understand the various provisions relating to Income Tax Determine the basic concepts of the Income Tax Act 1961 Describe the elementary knowledge of scheme of taxation in India Compute Income and Tax of an Individual assessee under the Act Utilize working knowledge with application skill. |
| T.Y. B. COM | GOODS & SERVICE TAX | <ol style="list-style-type: none"> To develop basic understanding of procedural aspects of Goods & Service Tax Law. To provide overview of various provisions under GST Law. |

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| | | 3) students are able to maintain the records of GST |
| T.Y. B. COM | HUMAN RESOURCE MANAGEMENT | 1) To introduce the concept, principles and practices of H.R.M. to the students. 2) To familiarize students with concepts of human resource planning, Job Analysis, Recruitment and selection procedures. 3) To introduce the concept Training and Management Development of H.R.M. to the Students. 4) To develop the total personality of students as future Human Resource of India 5) To study the various dimensions of Human Resource Management 6) Students are familiar to the recent trends in Human Resource Management. 7) Total Personality of students can be develop as a future Human Resource of India. 8) Acquaint the knowledge of various dimensions of Human Resource Management. 9) Familiar with work culture and discipline. |
| T.Y. B. COM | BUSINESS MANAGEMENT | 1) Understand the significance and essence of management concepts, principles and skills. 2) Learn how to apply Management concepts, principles and skills in business setting and improving business environment. 3) Learn how to employ Management skills to enhance employability and ensure workplace and career success. |
| T.Y. B. COM | ADVANCED ACCOUNTING -I | 1) Understand the various concepts of Advanced Accounting 2) Utilize working knowledge with application skill of Advanced Accounting. 3) Preparing the Bank Companies Statements in accordance with the statutory requirements. 4) Prepare Statements regarding Royalty Accounts and Insolvency Accounts. 5) Understanding knowledge of Hire Purchase, Banking Companies and Farm Accounting. 6) Understand the various concepts of Management Accounting 7) Describe the elementary knowledge of Financial Statement Analysis and Interpretation. 8) Utilize working knowledge with application skill of Management Accounting. 9) Compute Ratio Analysis and Prepare Fund Flow and Cash Flow Statements. 10) Understanding knowledge of Budget and Budgetary Control. |

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| T.Y. B. COM | ADVANCED ACCOUNTING -II | <ol style="list-style-type: none"> 1. Understand the various concepts of Corporate Sector Accounting. 2. Developing techniques of reconstruction of Companies financial statement. 3. Preparing the Reconstructed Financial Statements. 4. Understanding knowledge of Liquidation of Companies 5. Utilize working knowledge with application skill of Advanced Accounting. 6. Understand the various concepts of Advanced Accounting 7. Preparing the Government Accounts in accordance with the statutory requirements. 8. Prepare Statements regarding Service Sector and Independent Branch. 9. Understanding knowledge of Accounting of Educational Institution and Insurance Claim. |
| T.Y. B. COM | INDIAN ECONOMIC SCENARIO | <ol style="list-style-type: none"> 1) To acquaint student with new concept of Economics 2) To update the student about new changes brought in Indian Economy. 3) To know the relevance Economic practices in modern competitive world. 4) To make students competent to become success in competitive examination. |
| M COM -I | ECONOMICS OF INDUSTRIES-I | <ol style="list-style-type: none"> 1 students will be understand the Scope of Industrial Economics 2 Students can apply relevant economic the Business Strategies 3 Students will be able the Need of Balanced Regional Development of Industries 4 Students known where to find Industrial Regulation Authorities in India |
| M COM -I | STRATEGIC MANAGEMENT | <ol style="list-style-type: none"> 1 To understand main concepts and levels of strategic management. 2 To analyse the main structural features of an industry and develop strategies those position the firm most favourably in relation to competition. 3 To know the resources and constraints for strategy making in a business context. 4 To recognize the different stages of industry evolution and recommend strategies appropriate to each stage. 5 To understand the concept of competitive advantage and its sources and the ability to recognize it in real-world scenarios. 6 To develop recommendations that addresses the unique strategic issues of organizations. |

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| | CASE STUDIES IN STRATEGIC MANAGEMENT | <ol style="list-style-type: none"> 1 Understand the implementation of strategic management 2 Observe various strategies made by different companies to tackle problems. |
| M COM -I | RESEARCH METHODOLOGY IN COMMERCE AND MANAGEMENT | <ol style="list-style-type: none"> 1 To study Research Methodology for decision making in business 2 To understand process of research by students by filling questionnaire for preparation of research report |
| | MODERN MANAGEMENT PRACTICES | <ol style="list-style-type: none"> 1) Understand fundamental concepts and principles of management, including the basic, Roles, skills, and functions of management. 2) Be knowledgeable of various theories, principles, process of Management. 3) Be familiar with interactions between the planning, controlling, and quality control in organizations 4) Be aware of the ethical dilemmas faced by managers and the social responsibilities of Organization |
| M.COM.-I | ADVANCED ACCOUNTANCY | <ol style="list-style-type: none"> 1) understand the advanced aspects of accounting relating to company liquidation, Holding company, and Hire-purchase 2) understand the method of presenting financial statements by Insurance companies 3) Understand the accounting procedure for goods of small value 4) under hire- purchases transactions |
| | ADVANCED ACCOUNTANCY | <ol style="list-style-type: none"> 1) understand the concept of IFRS and convergence of Indian AS to IFRS 2) understand the advanced aspects of accounting relating to foreign branch 3) understand the method of presenting financial statements under Double Accounts System 4) understand the manner of recognizing profit on construction contract 5) know the developments in accounting |
| M COM -II | MANAGEMENT ACCOUNTING | <ol style="list-style-type: none"> 1. Understand the nature, mechanics and tools of management accounting and their managerial implications. 2. understand the philosophy and rationale of the financial analysis 3. understand the techniques of analysis and interpretation of financial statements 4. Develop an appreciation about the utility of techniques of financial analysis for management information and decision making process. 5. evaluate the implications of cash flow and fund flow on financial position of an industrial organisation |
| M COM -II | MANAGEMENT ACCOUNTING | <ol style="list-style-type: none"> 1. understand the concept and techniques of financial control used in management accounting |

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| | | <ol style="list-style-type: none"> 2. Imbibe knowledge about the control techniques namely budgetary control and standard costing. 3. Develop the skill to analyse the cost-variance for effective cost control. 4. Familiarise with the concept, role, and utility of marginal costing, and its implications and utility for Managerial decision making process. 5. Acquaint themselves with the concept and significance of working capital and its implications in managing the funds. 6. familiarise with the concept, role, and utility of marginal costing, and its implications in decision making 7. Provide necessary inputs in form of concepts, theories and appraisal techniques related to capital expenditure decisions, and develop an integrated approach to capital-expenditure decision-making Process. |
| M COM -II | ENTREPRENEURSHIP & PROJECT MANAGEMENT | <ol style="list-style-type: none"> 1. Encourage and inspire the students to become an Entrepreneur. 2. Acquaint the students with the challenges to start a new venture. 3. Provide theoretical foundation for executing various projects. 4. Highlight the support system for Entrepreneurship Development |
| M COM -II | MODERN RETAIL MANAGEMENT | <ol style="list-style-type: none"> 1) acquaint the students with the various concepts and theoretical aspect of retail management 2) introduce the most modern techniques and practices of retailing for employment opportunity 3) understand dynamics of modern organised retail trade |
| M COM -II | ORGANISATIONAL BEHAVIOUR | <ol style="list-style-type: none"> 1. get an overview of organizational behaviour and the challenges and opportunities 2. understand the concept of behaviour – individual and organizational Behaviour 3. know about perception, learning, attitude, values and emotions 4. gain knowledge of Motivation and Leadership and its various theories 5. acquire basic knowledge of organisational change and development |
| M COM -II | INFORMATION SYSTEM FOR BUSINESS | <ol style="list-style-type: none"> 1) Develop conceptual understanding about latest developments in the field of Information Technology and the impact of I.T. in Managing a Business. 2) learn to use Information Technology to gain competitive advantage in business 3) Develop students as Cyber Security experts, |

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| | | Information System Auditors. |
| M COM -II | ADVANCED ACCOUNTING | <ol style="list-style-type: none"> 1. understand the advanced aspect of auditing 2. understand the functional aspects of auditing 3. understand the Standards on Auditing on related topics 4. get conversant with the audit of computerised information system 5. prepare and draft the audit report |
| M COM -II | ADVANCED ACCOUNTING | <ol style="list-style-type: none"> 1. know audit skills required for audit of various forms of business organizations and non-profit organizations 2. understand the legal framework governing the audit of various forms of business entities and non-business entities 3. understand the proper way of making examination of the financial statements of various business entities, and form opinion thereon |

ANIL JANARDHAN
PATIL

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