

Program and Course Outcome

Sr. No.	Course	Course Outcomes (CO)
1	<u>F.Y.B.COM</u> <u>Compulsory Subjects:</u> <u>1. Financial Accounting:</u>	Student understands: 1. The concepts, nature and purpose of financial statements in relationship to decision making. 2. How to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements. 3. How to use a basic accounting system to create the data needed to solve a variety of business problems. 4. How to use accounting information to solve a variety of business problems.
	<u>F.Y.B.COM</u> <u>2. Business Economics (Micro):</u>	Student understands: 1. The fundamental conceptual foundations of microeconomics. 2. How to analyze the behavior of consumers in terms of the demand for products. 3. How to evaluate the factors affecting firm behavior, such as production and costs. 4. How to analyze the performance of firms under different market structures.
	<u>F.Y.B.COM</u> <u>Optional Subjects: Group A</u> <u>1. Business Mathematics and Statistics:</u>	Student understands: 1. How to apply mathematical tools in business decision. 2. How to do comparative study of two or more observations and understand relation between them. 3. The basic concepts of statistics and its use in business.
	<u>F.Y.B.COM</u> <u>2. Banking & Finance:</u>	Student understands: 1. The Banking and financial system in India. 2. About commercial banks and its products. 3. How to build customer relationship in banking sector. 4. The modern banking services e.g. e-banking, m-banking and internet banking.
	<u>F.Y.B.COM</u> <u>3. Marketing & Salesmanship:</u>	Student understands: 1. The core concepts of marketing and the role of marketing in business and society. 2. The Knowledge about social, legal, ethical and technological forces on marketing decision-making. 3. How to develop marketing strategies based on product, price, place and promotion objectives. 4. Concepts of buyer behavior and market segmentation.
	<u>F.Y.B.COM</u> <u>Optional Subjects: Group B</u> <u>1. Organizational Skill Development:</u>	Student understands: 1. The concept of Organization and Modern Office. 2. The role and Functions of Office Manager. 3. How to develop the insights regarding Organizational Skills for Office Managers. 4. The functioning of Modern office appliances equipments and e- format records.

2	<u>2. Business Environment & Entrepreneurship:</u>	<p>Student understands:</p> <ol style="list-style-type: none"> 1. The Business Environment and its factors. 2. How to become a successful entrepreneur. 3. The importance of entrepreneurship as career. 4. The legal and financial conditions for starting a business venture.
	<u>F.Y.B.COM</u> <u>3. Computer Concepts and Applications:</u>	<p>Student understands:</p> <ol style="list-style-type: none"> 1. Various basic concepts related to computer. 2. The basics of Operating System and business communication tools. 3. Basics and use of Network, Internet and related concepts. 4. Use of applications of Internet in Commerce. 5. How to develop their own web site and use of HTML.
	<u>S.Y.B.COM</u> <u>Compulsory Subjects:</u> <u>1. Business Communication:</u>	<p>Student understands:</p> <ol style="list-style-type: none"> 1. The concept, process and importance of communication. 2. The new technologies in business communication. 3. How to use various soft skills in business. 4. How to draft various letters in business. 5. Business communication skills through the application and exercises.
	<u>S.Y.B.COM</u> <u>2. Corporate Accounting:</u>	<p>Student understands:</p> <ol style="list-style-type: none"> 1. Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards. 2. The conceptual aspect of corporate accounting. 3. Various skills about Computerized Accounting and Accounting Standards. 4. Various concepts related to companies i.e. liquidation, amalgamation, absorption, re-construction and holding company.
	<u>S.Y.B.COM</u> <u>3. Business Economics (Macro):</u>	<p>Student understands:</p> <ol style="list-style-type: none"> 1. How to compute different measures of macroeconomic activity such as the national income accounts, inflation and deflation. 2. How to analyze the forces that affect the aggregate level of economic activity and the Trade cycle. 3. How monetary and fiscal policy can be used to achieve business goals.
	<u>S.Y.B.COM</u> <u>4. Business Management:</u>	<p>Student understands:</p> <ol style="list-style-type: none"> 1. The importance of management and various management principles and thoughts. 2. The functional areas of business management including planning, decision making, organizing, staffing, direction, communication, direction,

		<p>coordination and control. .</p> <ol style="list-style-type: none"> How to apply best practices of business administration in the functional areas of business. The recent trends in Business Management i.e. Business Ethics, Corporate Governance, CSR.
	<p>S.Y.B.COM <u>5. Elements of Company Law:</u></p>	<p>Student understands:</p> <ol style="list-style-type: none"> The knowledge of fundamentals of Company Law. The provisions and the changes of the Companies Act of 2013. New concepts involving in company law regime. The duties and responsibilities of Key Managerial Personnel.
	<p>S.Y.B.COM Special Subject – Paper I (Any one of the following) <u>1. Cost & Works Accounting: I</u></p>	<p>Student understands:</p> <ol style="list-style-type: none"> The basic cost concepts and difference between Financial Accounting and Cost Accounting. The concept of classification of costs and its types. How to prepare Cost Sheet, Tender and Quotations. Various aspects of material accounting and control.
	<p>S.Y.B.COM <u>2. Banking & Finance: I</u></p>	<p>Student understands:</p> <ol style="list-style-type: none"> Role and structure of Indian banking system. Various types of banks and their special features. The reforms and other developments in the Indian Banking. The functions and role of Reserve Bank of India.
	<p>S.Y.B.COM <u>3. Marketing Management: I</u></p>	<p>Students understands:</p> <ol style="list-style-type: none"> Recent trends in marketing management. How to create awareness about marketing of eco friendly products in the society. Various aspects of marketing management and its practical approach. Importance and use of E-Commerce in competitive environment. Various factors influencing consumer behavior and buying decision.
	<p>S.Y.B.COM <u>4. Business Entrepreneurship: I</u></p>	<p>Students understands:</p> <ol style="list-style-type: none"> The basic theories and concepts of business entrepreneurship. How to become a successful entrepreneur and Various Entrepreneurial opportunities. The various qualities required to become a successful entrepreneur. How to enhance Entrepreneurial competencies.
3	<p>T.Y.B.COM Compulsory Subjects: <u>1. Business Regulatory Framework</u> (Mercantile Law):</p>	<p>Students understands:</p> <ol style="list-style-type: none"> The basic concepts, terms & provisions of Mercantile and Business Laws. How affect these laws on business, trade and commerce. The concept of Intellectual Property Rights: (IPRs) and its various legal aspects.

<p><u>T.Y.B.COM</u> <u>2. Advanced Accounting:</u></p>	<p>Student understands:</p> <ol style="list-style-type: none"> 1. The various advanced accounting concepts and its Practical approach. 2. Nature of Banking Company and its Financial Statements. 3. The practical approach of account writing using Software. 4. Concept of analysis of financial statements.
<p><u>T.Y.B.COM</u> <u>3. Indian & Global Economic Development:</u></p>	<p>Student understands:</p> <ol style="list-style-type: none"> 1. The process of integration of the Indian Economy with other economics of the world. 2. The emerging issues in policies of India's foreign trade. 3. The present status of the Indian Economy. 4. A new approach to the study of the Indian and Global Economy.
<p><u>T.Y.B.COM</u> <u>4. Auditing & Taxation:</u></p>	<p>Student understands:</p> <ol style="list-style-type: none"> 1. The concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems. 2. How to prepare the Audit report and its importance. 3. Computation of Taxable Income under the different Heads of Income. 4. The process of Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection.
<p><u>T.Y.B.COM</u> Special Subject – Paper II (Same special subject offered at S.Y. B.Com.) <u>1. Cost & Works Accounting: II</u></p>	<p>Student understands:</p> <ol style="list-style-type: none"> 1. The concepts, application and accounting of Overheads. 2. Various methods of costing and their applications. 3. The concepts and features of contract process and service costing.
<p><u>T.Y.B.COM</u> <u>2. Banking & Finance: II</u></p>	<p>Student understands:</p> <ol style="list-style-type: none"> 1. The Financial Markets and its various segments. 2. The operations and developments in financial markets in India. 3. The functioning and role of financial institutions in the Indian Economy. 4. Organization Functions & Working of Regulatory Institutions in Financial Market.
<p><u>T.Y.B.COM</u> <u>3. Marketing Management: II</u></p>	<p>Student understands:</p> <ol style="list-style-type: none"> 1. The concept and functioning of marketing planning and sales management. 2. How to formulate marketing strategies that incorporate psychological and sociological factors which influence consumers. 3. Importance of Marketing Regulations in Marketing. 4. Marketing in 21st Century and Impact of Globalization on marketing.

	<u>T.Y.B.COM</u> <u>4. Business Entrepreneurship: II</u>	Student understands: 1. The basic concepts of entrepreneurship and preparing a business plan to start a small Industry. 2. How to use Knowledge and understanding in Creating and managing new venture. 3. The necessary tools and techniques to set up their own business venture. 4. How to bring out their own business plan.
	<u>T.Y.B.COM</u> Special Subject – Paper III (Same special subject offered at S.Y. B.Com.) <u>1. Cost & Works Accounting: III</u>	Student understands: 1. Concepts, procedures and legal Provisions of cost audit and costing techniques. 2. Application of Marginal Costing Technique. 3. Management information system in Costing. 4. Cost Accounting Standards issued by Institute of Cost and Management of India.
	<u>T.Y.B.COM</u> <u>2. Banking & Finance: III</u>	Student understands: 1. Banking Law and Practice in relation to the Banking system in India. 2. The legal aspects of Banking transactions and its implications as Banker and Customer. 3. The Banking Law and Practice in India.
	<u>T.Y.B.COM</u> <u>3. Marketing Management: III</u>	Student understands: 1. How to perform a market segmentation analysis, determine the organization’s target market and define the consumer behavior of each segment. 2. How to develop an integrated advertising and Marketing communications plan and persuasively present and defend it. 3. How to evaluate the effectiveness of integrated advertising and marketing communications initiatives. 4. How to develop creative solutions to address advertising and marketing communications challenges.
	<u>T.Y.B.COM</u> <u>4. Business Entrepreneurship: III</u>	Student understands: 1. Individual and Organizational behavioral aspects of entrepreneurship. 2. The behavioral aspects of members of the team or employees. 3. How to become a successful entrepreneur through study of autobiographies of various Entrepreneurs. 4. How to develop group and creating high performance team.
4	M. Com- Part I (Semester- I) Compulsory Subjects <u>1. Management Accounting:</u>	Student understands: 1. The concepts, methods and techniques of management accounting. 2. How to develop competence with their usage in managerial decision making and control. 3. Preparation and uses of Fund Flow and Cash Flow Statement.

		4. Various components of working capital.
	2. <u>Strategic Management:</u>	Student understands: 1. How to formulate, analyze and implement the strategy in organization. 2. Strategic Planning and how to make it effective. 3. How to formulate various functional strategies. 4. How to identify and assess a company's strengths and weaknesses, and match them with its opportunities and threats to suggest four alternative strategies.
	Special Subjects: Group A (Advanced Accounting & Taxation- Paper I & II) 1. <u>Advanced Accounting- I:</u>	Student understands: 1. Theoretical foundation of Accounting and Accounting Standards. 2. How to solve problems relating to Company Accounts, Valuations and special types of situations. 3. How to prepare Statement of affairs including deficiency /surplus account.
	2. <u>Income Tax- II:</u>	Student understands: 1. Various concepts related to Income Tax. 2. How to calculate the taxable income under various Heads of income. 3. Various slabs of income tax and how to use the slabs to calculate the tax liability. 4. Various tax authorities in India
	Special Subjects: Group B (Advanced Banking & Finance- Paper I & II) 1. <u>Legal Framework of Banking:</u>	Student understands: 1. The Legal framework in which the Indian banking is working today. 2. The latest developments in the field of banking law. 3. Modern banking practices. 4. How to establish a link between the legal provisions and the practical aspects of banking.
	2. <u>Central Banking:</u>	Student understands: 1. The functions of Reserve Bank of India. 2. The Regulation and supervision of Reserve Bank over Commercial banks 3. Monetary policy and its instruments.
5	M. Com- Part I (Semester- II) Compulsory Subjects 1. <u>Financial Analysis and Control:</u>	Student understands: 1. The concepts, methods and techniques of Capital Budgeting. 2. Various types of budgets with their usage in financial decision making and control.
	2. <u>Industrial Economics:</u>	Student understands: 1. The basic concepts of Industrial Economics. 2. The significance and problems of Industrialization. 3. How to impact of Industrialization on Indian Economy. 4. Various measures adopted by the Indian Government to improve industrial productivity, efficiency, and reduce industrial Imbalance.

6	Special Subjects: Group A (Advanced Accounting & Taxation Paper III & IV) 1. <u>Specialized Areas in Accounting-III:</u>	Student understands: 1. How to solve problems relating Special areas in accounting including accounting for Services Sector. 2. Corporate Financial Reporting Practices. 3. Procedure of accounting for Taxation.
	2. <u>Business Tax Assessment & Planning- IV:</u>	Student understands: 1. Direct Taxes including Rules pertaining thereto and their application to different business situations. 2. Principles underlying the Service Tax. 3. The basic concepts of VAT, Excise Duty and Customs Duty. 4. Tax Planning considerations in relation to Business.
	Special Subjects: Group B (Advanced Banking & Finance Special Paper III & IV) 1. Banking Law & Practices: III	Student understands: 1. The importance and functioning of Prevention of Money Laundering Act, 2002. 2. How to develop Banker customer relationship. 3. Hi-tech banking and Mergers and Acquisition in banking sector.
	2. Monetary Policy: IV	Student understands: 1. RBI's role in Money supply measures and monetary management. 2. Various Instruments of monetary policy. 3. Development and promotional role of the Reserve Bank of India in Financial Inclusion and its implications.
	M. Com- Part II (Semester- III) Compulsory Subjects 1. <u>Business Finance</u>	Student understands: 1. The concepts, nature and structure of business finance. 2. The importance of corporate securities and sources of long term finance. 3. How to use Short term finance and working capital in organization.
	2. <u>Research Methodology for Business:</u>	Student understands: 1. Various areas of Business Research Activities. 2. How to conduct the research in the field of business and social sciences. 3. How to develop the most appropriate methodology for their research studies. 4. The art of using different research methods and techniques.
	Special Subjects: Group A (Advanced Accounting & Taxation Paper V & VI) 1. <u>Advanced Auditing: V</u>	Student Understands: 1. Methods of auditing and their application. 2. Audit under Computerized Information System (CIS) Environment. 3. Standards on Auditing issued by the ICAI.
2. <u>Specialized Areas in Auditing: VI</u>	Student understands: 1. Various methods of audit in specialized areas. 2. Government System of Audit. 3. Tax laws in India and its provisions related to audit.	

7	Special Subjects: Group B (Advanced Banking & Finance Paper V & VI) 1. Foreign Exchange-V	Student understands: 1. Various aspects of foreign exchange market and financing of foreign trade. 2. The Exchange rate mechanism and factors affecting exchange rates. 3. Development in foreign exchange market.
	2. International Finance- VI	Student Understands: 1. The concepts of international financial market. 2. The functioning of International monetary system. 3. Operations and importance of international Financial Institutions. 4. Various theories in exchange rate behavior.
	M. Com- Part II (Semester- IV) Compulsory Subjects 1. <u>Capital Market and Financial Services:</u>	Student Understands: 1. The concept and structure of capital market and financial services. 2. Working and importance of National Stock Exchange and Over the Counter Exchange of India (OTECI). 3. Recent changes & emerging trends of Securities and Exchange Board of India (SEBI).
	2. <u>Industrial Economic Environment:</u>	Student Understands: 1. The basic concepts of Industrial Finance. 2. The major issues, growth & present position of IT Industries in India. 3. The labor policy reforms and its impact on industries. 4. Major environmental issues in the process of industrialization. 5. How to effects New Economic Policy on Indian industry.
	Special Subjects: Group A (Advanced Accounting & Taxation Paper VII & VIII) 1. <u>Recent Advances in Accounting, Taxation, and Auditing-VII:</u>	Student understands: 1. The latest developments in Accounting, Taxation and Auditing. 2. How to develop the habit of referring to various periodicals and publications in the given subject, apart from text books and reference books. 3. How to develop the ability to read, understand, interpret and Summarize various articles from newspapers, journals etc.
	2. <u>Project Work/ Case Studies: VIII</u>	Student understands: 1. The basic knowledge of research methodology. 2. How to choose topic for research project and write qualitative project report. 3. How to develop analytical and interpretable skill. 4. Various problems in the field of accounting, taxation and auditing.
Special Subjects: Group B (Advanced Banking & Finance Paper VII & VIII) 1. <u>Recent Advances in Banking and Finance: VII</u>	Student understands: 1. Various new developments in banking industry. 2. Various technological developments in Banks. 3. Recent Developments in Money Market and capital Market.	

		4. Various innovative practices introduced in day to day banking.
	2. <u>Project Work/Case Studies: VIII</u>	Student understands: <ol style="list-style-type: none"> 1. The basic knowledge of research methodology. 2. How to choose topic for research project and write qualitative project report. 3. How to develop analytical and interpretable skill. 4. Various problems in the field of banking and finance.