

# DEPARTMENT OF COMMERCE

## Bachelor of Commerce (B. Com.)

### Goals:

1. The department strives hard to inculcate its core values which are good thought, good words and good deeds in the students overall personality to live by these values.
2. Every efforts are made to encourage every student in his or her formative years to take an active part in all activities that help to build up their character and knowledge.

### Programme Outcomes:

#### After successfully Completing B.Com. programme, students will able to-

- PO1: In depth knowledge, understanding and skills in commerce.
- PO2: Build a strong foundation of knowledge in different areas of Commerce.
- PO3: Develop the skill of applying concepts and techniques used in Commerce for real life problems.
- PO4: Inculcate reading, writing, speaking skills and Business correspondence.
- PO5: Creates awareness among society about Law and Legislations related to commerce and business.
- PO6: Use effectively recent Trends in Business, Organizations and Industries.
- PO7: Communicate effectively about Economic Environment of Country as well as World.
- PO8: Use effectively practical skills in real life related to banking and corporate world.
- PO9: Provides a platform for overall development and develop knowledge level and awareness about Recent Trends of World
- PO10: Use new technologies effectively to communicate ideas in the area of commerce.
- PO11: Critically evaluate new research findings, ideas, methodologies and theoretical frame work in specialized study.
- PO12: Work collaboratively and productively in groups.

### Programme Specific Outcomes

- PSO1: 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.
- PSO2: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- PSO3: Students will able to demonstrate quantitative and qualitative knowledge in key areas of organization behaviour.
- PSO4: Students will able to evaluate national and international issue and discussion on economic, commercial and business related topics.

## Course Outcomes

### F.Y.B.COM

#### Course 1123: Financial Accounting

After successfully completing this course, student will be able to -

- CO 1: Classify liabilities under piecemeal distribution of cash and student also able to practically solve problems.
- CO 2: Discuss disposal of assets and liabilities not taken over by new firm in amalgamation process with example.
- CO 3: Explain Accounting Procedure in the books of the firm under Conversion of Partnership Firm into Ltd. Co. and solve the problems.
- CO 4: Demonstrate how to create a company, grouping, generation, Accounting Report with the help of Accounting Software Package.
- CO 5: Explain the Accounting Standard applicable in India
- CO 6: Explain suffered recoupment and lapse of short-working with examples.
- CO 7: Distinguish between Hire Purchase System and Instalment System and solve problems thereon.
- CO 8: Demonstrate allocation of expenses on basis of Apportionment in Departmental Accounts.

#### Course 1143: Business Mathematics and Statistics

After successfully completing this course, student will be able to -

- CO1: Explain pre-requisites of business mathematics and basic methods, types of interest and their basic applications in practice.
- CO2: Explain shares and dividends and interpret with example.
- CO3: Discuss sampling technique and apply simple statistical methods for analysis.
- CO4: Solve problems in the areas of central tendency: Mean, Median and Mode.
- CO5: Differentiate various types and methods of computing interest.
- CO6: Identify and measure the dispersion by using Range, Variance and Standard Deviation.
- CO7: Differentiate various types and methods of calculating correlation and regression for the bivariate data.
- CO8: Connect acquired knowledge and skills with practical problems in real life economic practices.

#### Course 1153: Computer Concepts and Applications

After successfully completing this course, student will be able to -

- CO1: Identify and discuss the different components of a personal computer system.
- CO2: Explain windows operating system and its operating environment such as WAN, LAN.
- CO3: Demonstrate organization of files and documents on a hard drive.
- CO4: Illustrate use of MS-Word, MS-Excel and MS-Power Point as business communication tools.
- CO5: Discuss computer as a tool for real life business practices such as data processing, file organization, calculation, data processing and presentation and data analysis.

- CO6: Understanding the use internet for messaging, navigation and search information of various subjects through the internet.
- CO7: Explain electronic data interchange and understand electronic payment system
- CO8: Summarize HTML and use it for website designing.

### **Course 1363: Organizational Skill Development**

After successfully completing this course, student will be able to -

- CO1: Define modern office, Office organization, communication and time management.
- CO2: Explain records, Classification of files, Different types of forms and digitization of records.
- CO3: Discuss role of Public Relation Officer in modern office.
- CO4: Demonstrate office automation using computerization through actual visits.
- CO5: Discuss modern communication techniques which are used in modern office.
- CO6: Identify different types of services provided by office.
- CO7: Describe concept of goal setting and identifying SMART goals.
- CO8: Study the applicability of new knowledge and skill in modern office and their problems.

### **Course 1253: Marketing & Salesmanship**

After successfully completing this course, student will be able to -

- CO1: Define concept of market and Marketing
- CO2: Explain marketing environment and impact of marketing environment on market decision making.
- CO3: Discuss buyer behavior and factors affecting on buyer behavior and buying process.
- CO4: Describe concept of product, product life cycle, pricing decision their methods and factors affecting pricing decision.
- CO5: Understand the logistic management, it's importance in marketing.
- CO6: Explain the term advertisement, its importance, advantages, types and role of advertisement in sales promotion.
- CO7: Discuss concept of rural market, it's nature, differentiate rural and urban market and challenges before rural market.
- CO8: Explain the role of modern marketing in globalized era.

### **Course 1233: Business Environment and Entrepreneurship**

After successfully completing this course, student will be able to -

- CO1: Define Business Environment and Entrepreneurs, study types of business environment
- CO2: Discuss the Environmental issues such as water and air pollution.
- CO3: Identify problem of entrepreneurship growth such as social, cultural, educational, international situations etc.
- CO4: Study the qualities required for successful entrepreneurs and their role in Indian economy.
- CO5: Differentiate entrepreneurial personality and non-entrepreneurial personality
- CO6: Explain the role of entrepreneurship in industrial development
- CO7: Identify state and national level training organization and their roles in entrepreneurial development such as MITCON, MCED, Maratha Chamber of Commerce, DIC etc.

- CO8: Understand the biographical study of entrepreneurs such as Narayan R. Murthy, Cyruas Poonawala, Milind Kamble, etc.

### **Course 1223: Consumer Protection & Business Ethics**

After successfully completing this course, student will be able to -

- CO 1: Define consumer, Consumerism & consumer movement and its nature and scope.
- CO2: Discuss the concept of voluntary consumer organizations and their role in the interest of consumer protection.
- CO3: understand the role of United Nations in consumer protection & Consumer protection guidelines.
- CO4: Identify the legal provisions of Consumer protection act 1986 and study of Mechanism for Redressal agencies.
- CO5: Discuss of various law relating to consumer protection like The Bureau of Indian Standards Act, 1986, The Competition Act, 2002, Right to Information Act, 2005, and Food Safety and Standards Act, 2006.
- CO6: Interpret standard form of contract and Legislative Reforms.
- CO7: discuss the concept of business ethics and its importance, types of business ethics.
- CO8: Describe business ethics modern times with reference to CSR.

### **Course 1323: CO-OPERATION**

After successfully completing this course, student will be able to -

- CO1: Define the term co-operation, its nature and scope
- CO2: Evaluation of Co-operative principles and modifications there in from time to time.
- CO3: Explain the co-operative movement in India like Sir Fedrick Nicholson Report 1904, Maclagen Committee Report 1912, Gorewala Committee Report 1954 and Vaidyanathan Committee Report 2005
- CO4: Discuss the role of co-operative movement in Indian economy
- CO5: Classify co-operative societies in different groups such as Rural Co-operative, Urban Co-operative, Agriculture Co-operative, Non Agriculture Co-operative, Credit Co-operative and Non Credit Co-operative.
- CO6: Discuss the procedure of registration for co-operative societies.
- CO7: Analysis achievement of co- operative movements.
- CO8: Discuss Co-operative Education and Training, its objectives, programs conducted and evaluation of programme.

### **Course 1243: INSURANCE & TRANSPORT**

After successfully completing this course, student will be able to -

- CO1: Define insurance and risk and its nature, scope and types.
- CO2: Discuss life insurance, its scope and types and LIC as Career option.
- CO3: Discuss general insurance, its scope and types of insurance policies.
- CO4: Describe the role of Insurance in Logistics.
- CO5: Define transport, its nature, scope, importance and role in Indian economy.
- CO6: Discuss different means of transport like Road Transport & Rail Transport in India.
- CO7: Classify the different ways of transport like Water Transport, Air Transport, its scope, need and importance.
- CO8: Identify Career Options in Travel, Tourism and Hospitality Management.

## **S.Y.B. COM**

### **Course 2123: Corporate Accounting**

After successfully completing this course, students will be able to:

- CO1: Study of Accounting Standards 5, 6, 10, 14, 21 with Practical Examples.
- CO2: Preparation of Final Accounts- Forms and contents as per Provisions of Companies Act (As Amendment upto the beginning of the relevant academic year) As per Revised Schedule- VI
- CO3: Discuss modes of winding up and liquidation accounting process.
- CO4: Summarize skills for computerized accounting like Inventory Accounting, Payroll Accounting and MIS Reports.
- CO5: Explain amalgamation and absorption accounting procedure.
- CO6: Illustrate external and internal reconstruction accounting procedure.
- CO7: Solve the problems of holding and subsidiary company
- CO8: Calculate value of shares using different methods like Net Assets Method, Yield Basis Method and Fair Value Method.

### **Course 2113: Business Communication**

After successfully completing this course, student will be able to -

- CO1: Discuss the Meaning, Definition, Features, Principles, Importance, Process of Communication, Barriers to Communication & its Remedies.
- CO2: Identify the different methods and channels of communication.
- CO3: Classify the various soft-skills and its elements such as Grooming Manners and Etiquettes, Effective Speaking, Interview Skills, Listening, Group Discussion and Oral Presentation.
- CO4: describe the concept of business letter, its Meaning, Importance, Qualities or Essentials, Physical Appearance, and Layout of Business Letter.
- CO5: Develop the writing skill of business letters on various situations in business like Enquiry letter, order letter, sales letter etc.
- CO6: Discuss the Types & Drafting of Job Application Letters.
- CO7: study the internal office correspondence like Office Memo, Office Orders, Office Circulars, and Press Releases.
- CO8: explain the application of new technology in business communication like WhatsApp, Twitter, Facebook, LinkedIn, YouTube, Cellular Phone and Video Conferencing.

### **Course 2153: Elements of Company Law**

After successfully completing this course, student will be able to -

- CO1: Explain the Background and Salient Features of the Act of 2013, & Overview of the changes introduced by the Act of 2013 & Types of Companies based on various criteria.
- CO2: Discuss the four stages of company formation and incorporation.
- CO3: Study Documents required for Incorporation and Raising of Capital.
- CO4: Explain the various modes of raising of capital of company including private placement, public issue, rights issue, bonus shares and the procedure for forfeiture, Re- issue of forfeiture, surrender, transfer, transmission and Nomination of shares.

- CO5: Discuss Basic of MCA Portal, E-filing, DIN-Directors Identification Number and Management of Company such as Legal position of directors, Types of Directors.
- CO6: Study various Key Managerial Personnel such as Managing Director, Whole Time Director, Manager, Company Secretary and Corporate Social Responsibility.
- CO7: Discuss various Formalities of valid meeting such as agenda, notice, quorum, proxies, voting, resolutions, minutes, filing of resolutions, Virtual Meeting.
- CO8: Study the procedure of revival and rehabilitation of sick companies, Compromises, Arrangements and Amalgamation and winding of company.

### **Course 2143: Business Management**

After successfully completing this course, student will be able to -

- CO1: Discuss the Meaning, Definition, Features, Principles, Importance, challenges before management and Brief Review of Management Thoughts of FW Taylor & Henry Fayol.
- CO2: Discuss Meaning, Definition, Nature, Importance, Forms, Types, Steps, and limitations of Planning and Decision Making.
- CO3: Describe Meaning, Process & Principles, Departmentalization of Organization and Organization Structure, Staffing and Recruitment.
- CO4: Discuss Meaning, Elements, Principles, Techniques & importance of Direction and communication and Process & Barriers of Communication
- CO5: Explain the different theories of motivation such as Maslow's Need Hierarchy Theory, Herzberg's Two Factors Theory, Douglas Mc Gregor's Theory.
- CO6: Study the leadership style for effective management and political leadership such as Mahatma Gandhi, Dr. Babasaheb Ambedkar & Pandit Jawaharlal Nehru.
- CO7: Discuss the concept Need, Techniques, difficulties, steps and techniques of co-ordination and control.
- CO8: Apply the recent trends in business management like Business Ethics, Corporate Social Responsibility, Corporate Governance, Disaster Management, Management of Change.

### **Course 2253: Cost & Works Accounting-I**

After successfully completing this course, student will be able to -

- CO1: Define concept of cost, Costing, Cost Accounting and Cost Accountancy
- CO2: Classify different element of cost like Material, Labour and other Expenses.
- CO3: Discuss Need and Essentials of Material Control, Functions, procedures and documentation of Purchase Department and types of Stock Levels.
- CO4: Calculate stock levels such as FIFO, LIFO, Simple Average Methods, and Weighted Average Methods
- CO5: Identify store location and layout and apply pricing methods of issue of material.
- CO6: Study the various methods of calculating Labour Cost, Remuneration and Incentives such as Time Rate System, Taylor's Differential Piece Rate System, Halsay Premium Plan, and Rowan Premium Plan.
- CO7: Discuss and interpret labour turnover ratio, Merit Rating, Job Analysis & Job Evaluation Key
- CO8: Illustrate the practical problem on Direct cost.

### **Course 2213: Business Administration –I**

After successfully completing this course, student will be able to -

- CO1: Define Basic Concept of Business Administration and identify the Functions of Business Administration
- CO2: Outline and Discuss the various Forms of Business Organization.
- CO3: Summarize Business Environment Factors and its Implications
- CO4: Understand and Design the proposal for promotion of Business Units.
- CO5: Understand and Demonstrate the Legal Aspect and required Documents for Establishment of Business unit.
- CO6: Describe the Concept of Productivity and Getting the Knowledge for Applying for getting Certificate of ISO 9000 and ISO 14000.
- CO7: Describe and Discuss the Recent Trends in Business.
- CO8: Recognize the Problems of Industrial Sickness and Find out and determine the Solutions for Industrial Sickness.

### **Course 2273: Business Entrepreneurship-I**

After successfully completing this course, student will be able to -

- CO1: Define the term Entrepreneurs, Entrepreneurship, Unemployment. Explain the problems of unemployment. Describe wealth creation, Entrepreneurial motive and Competencies.
- CO2: Explain the role of Vikhe Patil, Karmavir Bhaurao Patil, Bhausaheb Thorat, Ratnappa Kumbhar and Dhanjayrao Gadgil in Co-operative Movement and Sector in Maharashtra.
- CO3: Discuss the term Creativity and process of Creativity. Identify the tools of creativity. Explain Innovation and sources of innovation.
- CO4: Define Business Ethics, CSR, Business Goals. Explain Social Responsibilities of business, Discuss the term Social Audit and Corporate Governance.
- CO5: Explain Group Entrepreneurship, illustrate individual and Group Entrepreneurship, discuss SHG and its administrative functions.
- CO6: Describe Entrepreneurial Opportunities in Service Sector, illustrate opportunities in Rural and Urban service industries.
- CO7: Define Franchising, explain the types and advantages of franchisee. Explain the steps for starting Franchisee. Discuss the term Business Process Outsourcing.
- CO8: Explain the challenges in Entrepreneurship Development. Discuss Social, Cultural, Educational, Political and Globalization challenges.

### **T.Y.B.COM**

#### **Course 3113: Business Regulatory Framework (Mercantile Law)**

After studying this course student will be able to:

- CO1: Define the terms Contract, Offer, Acceptance, Consideration, Consent, Free-Consent, Discharged of Contract. Explain legal rules as to valid offer, acceptance, consideration, consent, free-consent, discharged of contract.
- CO 2: Define the terms Partnership, LLP, Designated partner. Explain the rights & duties of partners under Partnership Act,1932. Describe incorporation of LLP, liabilities of LLP & partners, their relations, Financial Disclosure, Conversion, Winding up and Dissolution of LLP.

- CO3: Define the terms Sell, Agreement to Sell, Conditions & Warranties, Unpaid seller. Describe implied conditions and warranties, Explain the rights of unpaid seller, explain legal provision regarding transfer by non-owners.
- CO4: Explain e-Contracts, Digital Signature, describe formation, recognition of E-Contracts. Discuss the functions of Digital Signature and Digital Certificate.
- CO5: Define the terms Consumer, Complaint, Services, unfair trade practices, restrictive trade practices. Explain consumer protection councils, redressal agencies, describe the procedure to file complaint and resolve the complaint, relief available to customers.
- CO6: Discuss the objectives, organs, programs, activities of WIPO. Define the terms Patent, Copyright, Trademarks, Design, Geographical Indication, Trade secrets and Traditional Knowledge.
- CO7: Define the terms Negotiable Instruments, Promissory Note, Bill of Exchange, Cheque, Explain the essentials of N.I. Discuss Holder, Holder in due course, privileges of Holder in due course, kinds of endorsement.
- CO8: Explain Arbitration, essentials of arbitration agreement. Describe rights and duties of arbitrator. Define and explain Conciliation.

### **Course 3123: Advanced Accounting**

After studying this course student will be able to:

- CO1: Impart the knowledge of Indian accounting standards and IFRS like AS- 3, AS-7, AS-12, AS-15 AS-17 to AS-25.
- CO2: Discuss Banking Company, Legal Provisions, Non - Performing Assets (NPA), Reserve Fund, Acceptance, Endorsements & Other Obligations and Preparation of Final Accounts in vertical form as per Banking Regulation Act 1949.
- CO3: Calculate amount of insurance claims using various methods like Claim for Loss of Stock, claim for Loss of Profit and Claim for Loss of Fixed Assets.
- CO4: Explain co-operative society and prepare financial reports as per Maharashtra State Co-operative Societies Act.
- CO5: Describe indirect tax like VAT & VAT Report, Service Tax, Central Value Added Tax and Income Tax - Tax Deducted at Source (TDS) and calculate tax liability using computer.
- CO6: Discuss the methods of maintaining accounts of different types of branches and Goods supplied at Cost & Invoice Price.
- CO7: Ascertain profit or loss by using various methods in single entry system like Preparation of Cash Book, Total Debtor Account, Total Creditor Account, and Final Accounts.
- CO8: Analysis and evaluate the financial performance using various ratios like Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Stock Turnover Ratio, Debtor Turnover Ratio, Current Ratio, Liquid Ratio, Debt to Equity Ratio.

### **Course 3153: Auditing & Taxation**

After studying this course student will be able to:

- CO1: Discuss the various concepts of audit like Types of errors and frauds, Various Classes of Audit, Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit



- CO2: Explain verification and valuation of assets and liabilities and Auditing and Assurance Standards like AAS- 1,2,3,4,5,28,29.
- CO3: Recognize Company Auditor like his Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities.
- CO4: Explain tax audit with computerized system and Scope of Auditor's Role under Income Tax Act.
- CO5: Define various concepts under Income Tax act 1961 like Income, Person, Assesse, Assessment year, Pervious year, Agricultural Income, Exempted Income, Residential Status of an Assesse, PAN, TAN.
- CO6: Calculate Taxable Income under Head of Income like Income from Salary, Income from House Property, Profits and Gains of Business and Professions, Capital Gains and Income from other sources.
- CO7: Calculate total taxable Income and tax liability of an individual under chapter VIA ie deductions u/s-80C to 80 U
- CO8: Explain procedure of individual income tax filing and Income Tax Return Filing and Structure, Functions and powers of various Income Tax Authorities.

### **Course 3451: Cost & Works Accounting-II**

After studying this course student will be able to:

- CO1: Define Overheads and classify types of overheads like functional, behaviour wise, Elementwise, Control wise, and Normality.
- CO2: Describe accounting of overheads and apply apportionment and reapportionment of overheads.
- CO3: Explain methods of overhead absorption like Under and Over Absorption of overheads its Meaning, Reasons and Accounting treatment.
- CO4: Recognize Stages in Activity Based Costing, purpose and benefits of activity based costing.
- CO5: Discuss Job Costing its Meaning, Features, Advantages and Limitations.
- CO6: Analyze and evaluate procedure of contract costing like Work Certified and Uncertified, Escalation clause, Cost Plus contract, work-in- progress.
- CO7: Prepare process cost accounting including normal and abnormal loss/gain and Joint Products and by Products.
- CO8: Prepare service costing in Motor transport service, Hospital and Hotel Organization.

### **Course 3453: Cost & Works Accounting- III**

After studying this course student will be able to:

- CO1: Discuss the meaning and concepts of marginal costing like Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety and its application.
- CO2: Discuss Definition and Meaning, Objectives, Procedure and Types of budgets.
- CO3: Understand the concept of uniform costing and inter- firm comparison like Meaning and, objectives, Advantages and disadvantages.
- CO4: Explain Meaning, objectives, Advantages and Procedure of MIS in costing.
- CO5: Define standard cost & standard Costing, Variance Analysis & its Significance and to calculate different types of variances like Material & Labour variances.

- CO6: Discuss Meaning, Features, Advantages & Limitations of Farm Costing and preparation of farm cost statement.
- CO7: Identify different cost accounting record rules u/s 148 of the companies Act 2013.
- CO8: Understand the legal provisions of cost audit like Cost Audit Report and Annexure to cost Audit Report, Cost Accounting Standards issued by Institute of Cost and Management of India and Generally accepted Cost Accounting principles.

### **Course 3411: Business Administration-II**

After studying this course student will be able to:

- CO1: Discuss Meaning, Objectives of Human Resource Function, Organization, Human Resource Planning, and Emerging Concept of H.R.D. – Quality Circles –Kaizen – Voluntary Retirement Schemes.
- CO2: Discuss Methods of Recruitment of manpower, Types of Interviews, and Types and Methods of Training Programmes.
- CO3: Understand Career Planning Process and succession planning and Types of Career Opportunities in Public Sector and Private Sector.
- CO4: Study Performance Appraisal Process its Methods and Techniques.
- CO5: Discuss Scope, objectives classification and functions of marketing.
- CO6: Discuss 4 P's of marketing mix like Product, Price, Place and Promotion.
- CO7: Explain the Meaning, Scope, Importance, Role of advertising in modern business, Criticism on Advertising practices, Advertising media, Ethics and future in advertising.
- CO8: Analyse the various modern marketing trends like Global marketing, Marketing Research, Retailing, E-Marketing, Telemarketing, Internet Marketing and M-Marketing.

### **Course 3413: Business Administration- III**

After studying this course student will be able to:

- CO1: Define the Basic Concept of Money and Finance and Describe the Functions of Money and Finance.
- CO2: Student Explain the Steps in Financial Planning its characteristics of financial planning. Scope, Importance, Advantages, Limitations, of Financial Planning
- CO3: Describe Capitalization and Recognize the Causes and Effects of Fair, Over and Under Capitalization.
- CO4: Evaluate and Distinguish the Sources of Capital and Judge the Appropriate Source for Capital Requirement of Business.
- CO5: Explain the Various Methods of Production and identify the Functions and Responsibilities of Production Management.
- CO6: Understand the Preparation of Plant Layout, the Importance of good layout, factors relevant for choice of layout, Line, Process and Product layout
- CO7: Apply the Various techniques of Inventory Management like EOQ, Material Requisition Planning (MRP), Just in Time (JIT), ABC Analysis.
- CO8: Explain and Get the Knowledge of the Various Material Handling Devices in Business like fork lift truck, platform truck, straddle carrier, chain hoist, roller and belt conveyor, bridge crane, crawler crane.

### **Course 3471: Business Entrepreneurship-II**

After studying this course student will be able to:

- CO1: Define the terms SSI, Product Range, Tiny Industries, Ancillary Industries, Cottage Industries. Explain the role of SSI in Indian Economy.
- CO2: Explain Business Opportunities, identifies the alternatives of opportunities, describe the steps in formation and registration procedure of SSI.
- CO3: Describe the various Organization forms, define BEP, Ratio analysis, gross and net profit ratio. Explain the term Project Audit.
- CO4: Define SFCs, SIDBI, IFCI, DIC, KVIC. Explain the Role and functions of these in financial assistance. Discuss Tax Concession and Incentives for SSI.
- CO5: Explain the term Business Plan. Discuss Financial, Marketing, Human resource, Technical and Social aspect of Business Plan.
- CO6: Describe Small Enterprise Management with various approaches. Explain Start Up Phase Management, Stability Phase, Growth Phase Management.
- CO7: Define Business Crises, Sickness. Explain various types of crises and causes of crises and Sickness.
- CO8: Explain Project Report, Format of Business Plan, Report survey of SSI, Describe Tax concession and Financial assistance available to SSI. State documents required for registration of SSI

### **Course 3473: Business Entrepreneurship-III**

After studying this course student will be able to:

- CO1: Understand the Meaning, Definitions, Goals, Approaches of Organizational Behavior and Historical roots of Organizational Behavior and Organizational Behavior Models.
- CO2: Explain the Determinants of individual behavior and Personality Traits, Personality Development, Emotional Intelligence, Entrepreneurial Personality.
- CO3: Study of autobiographies of Entrepreneurs like Dr. Nilakantha Kalyani, Shri. D.S. Kulkarni, Mr. Aditya Vikram Birla, Shri. Dilip Narayan Borawake, Mrs. Jyoti Naik (Ejjat Ki Lajjat, Shri Mahila Gruh Udyog, Lijjat Papad), and Shri Ramesh J. Chavan-Thundered Unbottled.
- CO4: Describe Group and Group Dynamics like Group task, Group size, Group formation process, Group Structure, Group Dynamics, Group Cohesion.
- CO5: Define Team Building, Types of team, creating high performance team and Managing team.
- CO6: Describe stress, stress management and Conflict Management and Remedies to overcome the Conflicts.
- CO7: Use of motivation theories, Job description & Job analysis, Management by Objects (MBO)– Job rotation – Job enrichment – Employee, Involvement Programme.
- CO8: Connect acquired knowledge & skill of organizational change and development.

# M.Com

## Programme Outcomes

After successfully completing this course, student will be able to -

- PO1: Aware the internal and external effects in developing business strategy.
- PO2: Express an understanding of the tools and techniques necessary for research in Business.
- PO3: Trained the students' well-acquainted regarding current financial structure.
- PO4: Versatile the nature of HRM and the study of linkage between labour and management.
- PO5: Inculcated students to acquire sound knowledge, concept and structure of capital market and financial services.
- PO6: Develop competence with their usage in managerial decision making and control.
- PO7: Identify the role of production and operation functions in business.
- PO8: Illustrate the implications of various financial ratios in decision making.
- PO9: Correlate the manufacturing technology and its role in developing business.
- PO10: Criticize the business ethics and professional values in running business.
- PO11: Gain ability to solve problems relating to Company Accounts, Valuations and special types of situations.
- PO12: Equip with the advanced knowledge of techniques and methods of planning and executing the management audit.

## Programme Specific Outcomes

- PSO1: 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.
- PSO2: Students will demonstrate progressive affective domain development of values, the role of advanced accounting in society and business.
- PSO3: Students will able to demonstrate quantitative and qualitative knowledge in key areas of Industrial Economics and Human resource management.
- PSO4: 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

#### 101: Management Accounting

After successfully completing this course, student will be able to

- CO1: Explain the concepts of Management Accounting in organizational business environment.
- CO2: Demonstrate various tools of financial statements of organizational financial performance.

- CO3: Illustrate methods of financial statement analysis of an organization.
- CO4: Assess different types of ratios of organizational financial performance.
- CO5: Estimate the cash flow of liquidity capacity of firm.
- CO6: Assess minimum working capital required for running organization.
- CO7: Describe concept and types of responsibility centre accounting for management controlling.
- CO8: Calculate sources and applications of funds of organization.

### **102: Strategic Management**

After successfully completing this course, student will be able to -

- CO1: Describe different approaches of strategic decision making in corporate environment.
- CO2: Describe various strategies of business and factors affecting on it.
- CO3: Analyse techniques of organizational strengths, weakness, opportunities and threats (SWOT).
- CO4: Analyse effectiveness and its utilization in corporate strategic planning.
- CO5: Illustrate the different alternatives of corporate strategies.
- CO6: Develop allocation of resources for defining corporate strategy of business.
- CO7: Describe the different functional strategies for organizational effectiveness.
- CO8: Evaluating the Strategic Performance with actual performance.

### **103: Advanced Accounting (SP-I)**

After successfully completing this course, student will be able to -

- CO1: Describe conceptual framework of accounting in business.
- CO2: Describe Professional development of accounting in India.
- CO3: Estimate the consolidated financial statements of holding and subsidiary types of companies.
- CO4: Prepare statement of affairs for liquidation of company.
- CO5: Explain the different methods of valuation of shares of company.
- CO6: Differentiate different methods of valuation of goodwill of organization.
- CO7: Interpret the concept of national and international branch account.
- CO8: Prepare final statement of liquidation of company.

### **104: Income Tax: (SP-II)**

After successfully completing this course, student will be able to -

- CO1: Describe Income Tax structure in India.
- CO2: Compute the Income form salary of individual person from different background.
- CO3: Demonstrate the problems on Income from House Property.
- CO4: Illustrate income from various types of business and profession.
- CO5: Demonstrate the problems on Income from Capital gain.
- CO6: Describe income from different sources of an individual.
- CO7: Solve problems on total taxable income.
- CO8: Examine assessment of firms and their partners related to calculation of tax.

### **113: Production & Operation Management (SP-I)**

After successfully completing this course, student will be able to -

- CO1: Describe recent trends in production and service system.
- CO2: Describe different plant layout of production and operation management.

- CO3: Discuss process of product design of production function.
- CO4: Illustrate techniques and tools of product development.
- CO5: Identify production planning in production management.
- CO6: Describe different concept of product control.
- CO7: Illustrate role of Total Quality Management in production and operation management.
- CO8: Summarize concepts of Quality circle, TQM, & GMP as a Quality management.

#### **114: Financial Management (SP-II)**

After successfully completing this course, student will be able to -

- CO1: Identify financial system in India & recent changes.
- CO2: Illustrate role of RBI & SEBI in Indian financial system.
- CO3: Discuss capital budgeting techniques for financial decision making.
- CO4: Illustrate capital budgeting methods of investment decisions.
- CO5: Interpret financial statement & its utility of business firm.
- CO6: Describe limitations of financial statements in financial analysis.
- CO7: Explain concept of working capital management.
- CO8: Identify concept of inventory management & receivable management.

#### **201: Financial Analysis & Control**

After successfully completing this course, student will be able to -

- CO1: Describe concepts of capital budgeting.
- CO2: Compute different tools and techniques to identify capital budgeting.
- CO3: Explain Tabulated measurement of cost of capital.
- CO4: Interpret expression view of marginal costing.
- CO5: Evaluate practical problems on marginal costing which correlates to BEP and P/V analysis.
- CO6: Illustrate short run managerial decision analysis.
- CO7: Distinguish concept of budget and budgetary control.
- CO8: Comparative study of different variance analysis.

#### **202: Industrial Economics**

After successfully completing this course, student will be able to -

- CO1: Explain concepts of industrial economics.
- CO2: Describe relationship between industrial and economic development.
- CO3: Classify factors influencing industrial location.
- CO4: Explain major factors affecting industrial efficiency.
- CO5: Compare private and public industrial profile and their problems.
- CO6: Describe structure of Indian industries.
- CO7: Explain role of Micro, Small and Medium Enterprises.
- CO8: Summarize concept of industrial imbalance.

#### **203: Specialized Areas in Accounting. (SP-III)**

After successfully completing this course, student will be able to -

- CO1: Explain contract accounting for government constructions of business.
- CO2: Interpret preparation of contract accounts.
- CO3: Describe accounting for corporate restructuring.
- CO4: Illustrate Special Features of Accounting for Educational.

- CO5: Demonstrate service sector accounting in different areas of business.
- CO6: Illustrate issues arises with financial statements of companies.
- CO7: Explain corporate financial reporting in different streams.
- CO8: Evaluate accounting for corporate taxation.

#### **204: Business Tax Assessment & Planning (SP-IV)**

After successfully completing this course, student will be able to -

- CO1: State the concepts of tax assessment according to profitable, non- profitable and co-operative business.
- CO2: Explain the tax problems on assessment of profitable, non- profitable and co-operative business.
- CO3: Describe Income Tax authorities and its structure in India.
- CO4: Solve problems on Tax Deducted at Source.
- CO5: Explain concept of tax planning and management.
- CO6: Describe the theory and problems on wealth tax.
- CO7: Describe concept of GST.
- CO8: Describes registration of GST of tax payer.

#### **213: Business Ethics & Professional Values (SP-III)**

After successfully completing this course, student will be able to -

- CO1: Identify concept of business ethics, profession and values.
- CO2: Define factors affecting on social ethics.
- CO3: Describe Indian Ethical Practices in marketing, advertising and Employment.
- CO4: Illustrate unethical practices in Gender discrimination and accounting disclosures.
- CO5: Describe concept of corporate governance in business.
- CO6: Summarize concept of Corporate Social Responsibility in business ethics.
- CO7: Illustrate Indian approaches to business ethics.
- CO8: Examine new values in Indian industries after economic reform 1991.

#### **214: Knowledge Management (SP-IV)**

After successfully completing this course, student will be able to -

- CO1: Demonstrate concepts of knowledge management.
- CO2: Describe evolution of knowledge management.
- CO3: Summarize drives of organizational learning.
- CO4: Illustrate organizational learning frame work.
- CO5: Illustrate knowledge management tools.
- CO6: Describe cultural change management.
- CO7: Examine organizational culture for organization development.
- CO8: Criticize measuring organizational cultural and climate Norms.

### **M. Com Part-II**

#### **301: Business Finance**

After successfully completing this course, student will be able to -

- CO1: Define concepts of business finance in Indian Financial System.
- CO2: Identify categories of business finance.

- CO3: Illustrate role of strategic financial planning in business finance.
- CO4: Distinguish comparison between over Capitalization & under capitalization.
- CO5: Discuss companies Act 2013.
- CO6: Classify sources of long term finance.
- CO7: Define concept of short term finance.
- CO8: Illustrate role of working capital in the business organization.

### **302: Research Methodology for Business.**

After successfully completing this course, student will be able to -

- CO1: Define concepts of Research in business.
- CO2: Interpret different steps in business research process.
- CO3: Rewrite formulation of research problem in writing of research report.
- CO4: Illustrate various sample and sampling methods in business research.
- CO5: Distinguish primary and secondary methods of data collection for research.
- CO6: Describe various techniques of data processing in research.
- CO7: Explain writing skill for research project report in business.
- CO8: Describe various ways of citation & bibliography for writing of report in business.

### **303: Advanced Auditing. (SP-V)**

After successfully completing this course, student will be able to -

- CO1: Describe concepts of auditing in a business.
- CO2: Differentiate valuation and verification of assets and liabilities of company.
- CO3: Explain the overview of accounting Standard setting process.
- CO4: Describe concept of internal control system in an organization.
- CO5: Express audit of private limited companies.
- CO6: Describe concept of corporate governance of business.
- CO7: Discriminate role of audit committee in an organization.
- CO8: Estimate Computerized Information System environment of business.

### **304: Specialized Areas in Auditing (SP-VI)**

After successfully completing this course, student will be able to -

- CO1: Describe concepts of audit under tax laws.
- CO2: Describe classification of Audit as internal audit.
- CO3: Explain audit of different banks.
- CO4: Illustrate audit report of banks.
- CO5: Describe internal control of auditing.
- CO6: Describe audit report of cooperative societies.
- CO7: Describe government system of audit.
- CO8: Explain role of Controller and Auditor General of India.

### **313: Human Resource Management (SP-V)**

After successfully completing this course, student will be able to -

- CO1: Describe concept, approaches, and functions of HRM in Indian business context.
- CO2: Identify concept of HR environment in organisation.
- CO3: Illustrate different methods of recruitment of organization.
- CO4: Interpret training process in business organisation.
- CO5: Classify methods of performance appraisal.



- CO6: Explain concept of merit rating in Human Resource Management.
- CO7: Classify different kinds of retirement.
- CO8: Differentiate new trends in customer service management.

### **314: Organizational Behaviour (SP-VI)**

After successfully completing this course, student will be able to -

- CO1: Define concepts of organizational behaviour.
- CO2: Illustrate role of information technology in an organization.
- CO3: Identify concept of Horizontal network and virtual design of organization.
- CO4: Describe Attributes of personality & dimensions of attitude.
- CO5: Classify theories of motivation.
- CO6: Define concept of emotional intelligence in the workplace.
- CO7: Differentiate various types concept of stress, conflict and groups.
- CO8: Classify different types of teams & team building.

### **401: Capital Market and Financial Services**

After successfully completing this course, student will be able to -

- CO1: Define capital market instruments.
- CO2: Differentiate forward, future and option contracts.
- CO3: Explain stock market in detail.
- CO4: Illustrate functions of primary and secondary market in financial market.
- CO5: Classify different types of mutual funds.
- CO6: Describe concept of portfolio management and credit rating.
- CO7: Illustrate role of SEBI in financial intermediaries.
- CO8: Demonstrate recent trends in Securities and Exchange Board of India.

### **402: Industrial Economic Environment**

After successfully completing this course, student will be able to -

- CO1: Define concept of industrial finance.
- CO2: Explain new industrial policy 1991.
- CO3: Demonstrate effects of new industrial policy on industry.
- CO4: Illustrate industrial development & environmental problems.
- CO5: Explain different issues in information technology.
- CO6: Describe present position of IT industries in India.
- CO7: Interpret concept of industrial relations.
- CO8: Assess causes of industrial disputes.

### **403: Recent Advances in Accounting Taxation and Auditing(SP-VII)**

After successfully completing this course, student will be able to -

- CO1: Describe International Financial Reporting Standards.
- CO2: Enumerate corporate governance.
- CO3: Describe forensic accounting.
- CO4: Illustrate Employee Stock Options accounting.
- CO5: Explain Accounting for Intellectual Property Rights.
- CO6: Describe environmental accounting.
- CO7: Record provisions for direct tax.
- CO8: Describe non-financial reporting requirements.

### **413 Recent Advances in Business Administration (SP-VII)**

After successfully completing this course, student will be able to -

- CO1: Define concepts of change management.
- CO2: Describe dimensions and approaches of change management.
- CO3: Demonstrate concept of Total quality management.
- CO4: Define six sigma techniques in quality management.
- CO5: Describe Global management system and its significance.
- CO6: Illustrate role of merger and acquisition in corporate organization.
- CO7: Interpret techniques of turnaround management strategies.
- CO8: Analyse key steps in innovation management.

### **402: Project Work (SP-VIII)**

After successfully completing this course, student will be able to -

- CO1: Describe concepts of Research in business.
- CO2: Prepare synopsis for project report.
- CO3: Construct formulation of research problem.
- CO4: Modify sample and sampling methods.
- CO5: Classify primary and secondary methods of data collection.
- CO6: Describe analysis and interpretation of data.
- CO7: Rewrite report in different areas.
- CO8: Summarize modes of citation & bibliography.

