

**MVP's**  
**G.M.D .Arts , B.W. Commerce & Science College Sinnar**  
**COLLEGE,**  
**Department of Commerce**  
**Course Outcomes- CBCS 2019 Pattern**

**Programme Outcomes:**

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

**PO1:** In depth knowledge, understanding and skills in commerce

**PO2:** students can get skills regarding various aspects like Marketing Manager, Selling Manager

**PO3:** Increase Capability of the students to make decisions at personal & professional level

**PO4:** Grow the skill of applying concepts and methods used in Commerce for real life difficulties

**PO5:** Habit well recent Trends in Business, Administrations and Industries

**PO6:** Use recent technologies effectively to communicate ideas in the area of commerce & management

**PO7:** Students can self-sufficiently start up their own Business

**PO8:** Students can independently start up their own Business

**PO9:** The awareness of different specializations in Marketing , costing, banking and finance with the practical exposure helps the students to stand in organization

**PO10:** Develops communication skills and build confidence to face the challenges of the corporate world.

**Programme Specific Outcomes**

**PSO 1:-** Students will prove progressive affective domain development of values, the role of accounting in society an business

**PSO 2:-** - Empowers learners to prove themselves in different Professional examinations like CA, CS, CAT, GRE, CMA, MPSC, UPSC etc.

**PSO 3 :** Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

**PSO 4 :** -Learners further move towards research in the field of Commerce.

**PSO 5 :** Students will able to demonstrate quantitative and qualitative knowledge in key areas of organization behaviour.

**PSO 6:** Students will able to evaluate national and international issue and discussion on economic, commercial and business related topics

<b>Course Outcome</b>	
<b>F.Y.B.Com.</b>	
<b>Financial Accounting- I</b>	
CO1	To impart knowledge of basic accounting concepts
CO2	To create awareness about application of these concepts in business world
CO3	To impart skills regarding Computerized Accounting
CO4	To impart knowledge regarding finalization of accounts of various establishments.
<b>Business Mathematics &amp; Statistics- I</b>	
CO1	To introduce the basic concepts in Finance and Business Mathematics and Statistics
CO2	To familiar the students with applications of Statistics and Mathematics in Business
CO3	To acquaint students with some basic concepts in Statistics.
CO4	To learn some elementary statistical methods for analysis of data.
CO5	The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods
<b>Organizational Skills Development- I</b>	
CO1	To introduce the students to the emerging changes in the modern office environment
CO2	To develop the conceptual, analytical, technical and managerial skills of students efficient office organization and records management
CO3	To develop the organizational skills of students
CO4	To develop Technical skills among the students for designing and developing effective means to manage records , consistency and efficiency of work flow in the administrative section of an organization
CO5	To develop employability skills among the students
<b>Marketing and Salesmanship- I</b>	
CO1	To introduce the basic concepts in Marketing.
CO2	To give the insight of the basic knowledge of Market Segmentation and Marketing Mix
CO3	To impart knowledge on Product and Price Mix.
CO4	To establish link between commerce, business and marketing.
CO5	To understand the segmentation of markets and Marketing Mix.
CO6	To enable students to apply this knowledge in practicality by enhancing their skills in the field of Marketing.
<b>Business Environment &amp; Entrepreneurship – I</b>	
CO1	To understand the concept of Business Environment and its aspects
CO2	To make students aware about the Business Environment issues and problems of Growth
CO3	To examine personality competencies most common to majority of successful entrepreneurs and to show how these competencies can be developed or acquired
CO4	To understand the difference between Entrepreneurial and non-Entrepreneurial behavior
CO5	To provide knowledge of the significance of Entrepreneurship in economy
CO6	To familiarize the students with the contribution of selected institutes working to promote Entrepreneurship
CO7	To generate entrepreneurial inspiration through the study of successful Entrepreneurs
<b>Financial Accounting- II</b>	

CO1	To impart knowledge of various software used in accounting
CO2	To impart knowledge about final accounts of charitable trusts
CO3	To impart knowledge about valuation of intangible assets
CO4	To impart knowledge about accounting for leases
	<b>Compulsory English-II</b>
CO1	To develop oral and written communication skills of the students so that their employability enhances
CO2	To develop overall linguistic competence and communicative skills of students
	<b>Business Economics (Micro) – II</b>
CO1	To understand the basic concepts of micro economics.
CO2	To understand the tools and theories of economics for solving the problem of decision making by consumers and producers.
CO3	To understand the problem of scarcity and choices.
	<b>Business Mathematics and Statistics – II</b>
CO1	To introduce the basic concepts in Finance and Business Mathematics and Statistics
CO2	To familiar the students with applications of Statistics and Mathematics in Business
CO3	To acquaint students with some basic concepts in Statistics.
CO4	To learn some elementary statistical methods for analysis of data.
CO5	The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods
	<b>Organizational Skill Development- II</b>
CO1	To imbibe among the students the qualities of a good manager and develop the necessary skill sets
CO2	To develop the technical skills of the students to keep up with the technological advancements and digitalization
CO3	To develop the communication skills of students and introducing them to the latest tools in communication
CO4	To develop writing, presentation, interpersonal skills of the students for effective formal corporate reporting.
CO5	To educate the students on the recent trends in communication technology and tools of office automation
	<b>Banking and Finance</b>
CO1	To develop the working capability of students in banking sector
CO2	To Make the Students aware of Banking Business and practices.
CO3	To enlighten the students regarding the new concepts introduced in the banking system.
	<b>Marketing and Salesmanship- Fundamental of Marketing- II</b>
CO1	To introduce the concept of Salesmanship.
CO2	To give insight about various techniques required for the salesman.
CO3	To inculcate the importance of Rural Marketing.
CO4	To acquaint the students with recent trends in marketing and social media marketing.
	<b>Business Environment &amp; Entrepreneurship – I</b>
CO1	Familiarize with the nature of business environment and its components.
CO2	The students will be able to demonstrate and develop conceptual framework of business environment and generate interest in international business.

CO3	Understand the definition of entrepreneurship and the importance and role of entrepreneur in the business world today
	<b>Employability Skill Enhancement Programme(Add-on)</b>
CO1	This programme is designed to aid candidates in their preparation for recruitment through campus or outside campus. The course will enable students to be a better professional through effective communication.. Students will learn skills to present themselves in an effective manner while facing interviews or similar test for placements.
	<b>Value Education(Add-on)</b>
CO1	The course is designed to inculcate the values which are an utmost need of the hour to overcome various challenges. The students will learn to adopt and implement the suitable values at appropriate time, understand various challenges in value adoption in this contemporary world, use the 'Reflection method' to explore values from inside out.
CO2	The course is expected to acquaint students with the core values such as physical, mental and spiritual aspects of personality, developing respect for the dignity of individual and the society, inculcation of spirit of patriotism and national integrity and developing tolerance towards understanding of different religious faiths as well. The course will help students to be a better human being and a strong pillar of society.

	<b>S.Y.B.Com.</b>
	<b>Business communication III</b>
CO1	Described about principles of effective communication.
CO2	Classifying the different kinds of business letters and its purpose.
CO3	Acquired knowledge about requirement of different types of correspondence and How to write the same.
CO4	Analyses and preparation of reports & minutes of meeting.
CO5	Described different forms of communication, its importance & need Fax, E-mail Etc.
	<b>Business Management III</b>
CO1	Described about different management theories Taylor & Fayol.
CO2	Acquired knowledge on scientific management F.W.Taylor.
CO3	Understands about PODSCORB.
CO4	Described about different concept like staffing, departmentation & delegation.
CO5	Understands about co-ordination & controlling
	<b>Corporate Accounting III</b>
CO1	Acquired knowledge on issue of shares.
CO2	Understand the knowledge on issue of debentures.
CO3	Describe the calculation of profits prior to incorporation and company final Accounts.
CO4	Understand the accounting treatment for valuation of goodwill & shares.
CO5	Analyse the alterations of share capital.
	<b>Elements of Company Law III</b>
CO1	To develop general awareness of Elements of Company Law among the students.
CO2	. To understand the Companies Act 2013 and its provisions.
CO3	. To have a comprehensive understanding about the existing law on formation of new company in India
CO4	To create awareness among the students about legal environment relating to the company law.

CO5	To acquaint the students on e-commerce, E governance and e-filing mechanism relating to
	<b>Business Economics III</b>
CO1	To familiarize the students with the basic concept of Macro Economics and its application
CO2	To aware students about Gross National Product (GNP), Net National Product (NNP) ,Income at Factor cost or National Income at Factor Prices ,Per Capita Income , Personal Income ( PI ) ,Disposable Income etc
	<b>Marketing Management-III</b>
CO1	To introduce the concept of Marketing Management.
CO2	To give the students the basic knowledge of Marketing Management to be a successful modern
CO3	marketer.
CO4	To inculcate knowledge of various aspects of marketing management through practical approach.
CO5	To interpret the issues in marketing and their solutions by using relevant theories of marketing
	<b>Business communication IV</b>
CO1	Described about principles of effective communication.
CO2	Classifying the different kinds of business letters and its purpose.
CO3	Acquired knowledge about requirement of different types of correspondence and How to write the same.
CO4	Analyses and preparation of reports & minutes of meeting.
CO5	Described different forms of communication, its importance & need Fax, E-mail Etc.
	<b>Business Management IV</b>
CO1	Described about different management theories Taylor & Fayol.
CO2	Acquired knowledge on scientific management F.W.Taylor.
CO3	Understands about PODSCORB.
CO4	Described about different concept like staffing, depart mentation & delegation.
CO5	Understands about co-ordination & controlling
	<b>Corporate Accounting IV</b>
CO1	Acquired knowledge on issue of shares.
CO2	Understand the knowledge on issue of debentures.
CO3	Describe the calculation of profits prior to incorporation and company final Accounts.
CO4	Understand the accounting treatment for valuation of goodwill & shares. Analyse the alterations of share capital.
	<b>Elemenmts of Company Law IV</b>
CO1	To develop general awareness among the students about management of company
CO2	To acquaint the students about E Governance and E Filling under the Companies Act, 2013.
CO3	To equip the students about the various meetings of Companies and their importance.
CO4	To make students capable of becoming good human resource of the corporate sector.
	<b>Business Entrepreneurship</b>
CO1	To understand the concepts in Business Entrepreneurship and its aspects.
CO2	To make students aware about the entrepreneur and entrepreneurship.
CO3	To study the new age of entrepreneur and to know in details of entrepreneurship.
	<b>Marketing Management-IV</b>
CO1	To create awareness and impart knowledge about the basics of Marketing Management which is the basic foundation of marketing subject.

CO2	To orient the students in recent trends in marketing management.
CO3	To understand the concept of Green Marketing.
CO4	To enable students to apply this knowledge in practical by enhancing their skills in the field of

Sr. No.	<b>T.Y.B.Com.</b>
	<b>Business Regulatory Framework</b>
CO1	To provide conceptual knowledge about the framework of business Law in India.
CO2	To orient the students about the legal aspect of business.
CO3	To create awareness among the students about legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India
CO4	To understand the emerging issues relating to e-commerce, e-transaction issues and E Contracts
	<b>Auditing &amp; Taxation</b>
CO1	Described about the concept of auditing, types and methods of auditing.
CO2	Acquired knowledge about vouching of cash & credit transaction, verification of assets & liabilities.
CO3	Described about preparation of different methods & auditors responsibility Regarding depreciation & reserves.
CO4	Comprehend the knowledge about appointment of different types of auditor, Their rights and duties.
CO5	Acquired knowledge about audit in EDP environment.
CO6	Impart knowledge on the provisions of Income tax law and practice and make students compute the assessment practices under the various heads of income.
CO7	Acquire knowledge about taxation, Rates of tax & Residential status.
	<b>Advanced Accounting</b>
CO1	Described about preparation of branch accounts, inter branch and head office Accounts
CO2	Acquired knowledge on preparation of departmental accounts with respect to Apportionment of overheads.
CO3	Calculation of interest on hire purchase and instalment system.
CO4	Described about new profit sharing ratio and calculation of profit during admission of a new partner and retirement of partner.
CO5	Computing the accounting treatment during death of a partner and dissolution of a partner
	<b>Indian Global Economics</b>
CO1	To impart knowledge of business economics
CO2	Students understand the problem of scarcity and choices.
	<b>Marketing Management- (SPI II )</b>
CO1	Understand the concept of marketing and various types of market.
CO2	Knowledge on segmentation of market and Consumer behaviour.
CO3	Analyses of marketing mix and pricing strategies.
	<b>Marketing Management- (SPL III)</b>
CO1	Classification of channels of distribution and promotional activities.
CO2	Awareness on recent trends used by the marketers and Consumer Protection act.
	<b>Business Entrepreneurship (SPI II )</b>
CO1	To Develop understanding of MSME and its formation

CO2	To Develop Knowledge and understanding in creating and managing new venture.
CO3	To Equip students with necessary tools and techniques to set up their own business venture
CO4	To help students to bring out their own business plan.
	<b>Business Entrepreneurship(SPL III)</b>
CO1	To acquaint students how to establish connections, encourage communication and teamwork, foster innovation and creativity and building team bonds.
CO2	To develop the ability in students to tap personal strengths for preventing stress and achieving meaningful goals.
CO3	To develop the ability in students how to accept the responsibility of taking charge of your own levels of stress.
CO4	To identify theories of motivation and evaluate their applicability

<b>Class: M. Com. Part-I, Sem. I &amp; Programme Outcomes PG</b>	
<b>Sr. No.</b>	<b>Course (SUBJECT)</b>
	<b>Management Accounting</b>
CO1	To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
CO2	To enhance the abilities of learners to analyze the financial statements.
CO3	To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.
CO4	To make the students develop competence with their usage in managerial decision making and control.
	<b>Strategic Management</b>
CO1	Understand the basic concepts and principles of strategic management analyse the internal and external environment of business
CO2	Develop and prepare organizational strategies that will be effective for the current business environment
CO3	Devise strategic approaches to managing a business successfully in a global context
	<b>Advanced Accounting &amp; Taxation Special Paper I</b>
CO1	To lay a theoretical foundation of Accounting & Accounting Standards.
CO2	To gain ability to solve problems relating to Corporate Accounting.
	<b>Income Tax</b>

CO1	To gain knowledge of the provisions of Income - tax including Rules pertaining there to, relating to the following topics
CO2	To develop ability to calculate taxable Income of 'Individual', 'Hindu Undivided Family' and 'Company' assesses
	<b>Financial Analysis &amp; Control</b>
CO1	To enable the students to acquire knowledge of financial analysis and control tools
CO2	To Make appropriate application and uses of financial analysis and control
	<b>Specialized Areas in Accounting</b>
CO1	To understand the application of advanced specialized accounting practices in the field of modern business and profession
CO2	To gain the knowledge on corporate restructuring which are essentially mean to attain greater market share, acquire additional brand and create new synergies
CO3	To develop proficiency in new skills expected for future accountants in this changing business environment
CO4	To acquaint with the amalgamation and reconstruction procedures of companies
	<b>Business Tax assessment and planning</b>
CO1	To provide understanding of Direct Taxes including rules pertaining there to and their application to different business situations
CO2	To understand principles underlying the Goods and Service tax
CO3	To understand basic concepts of Goods Service Tax and Customs Duty
	<b>Business Tax assessment and planning</b>
CO1	To provide understanding of Direct Taxes including rules pertaining there to and their application to different business situations.
CO2	To understand principles underlying the Goods and Service tax
CO3	To understand basic concepts of Goods Service Tax and Customs Duty
	<b>BUSINESS FINANCE</b>
CO1	To acquaint the students with corporate finance required for Indian Industries.
CO2	To make the students aware about the latest developments in the field of corporate finance.
CO3	To enable the students to understand the traditional theories of capitalization and dividend distribution practices.



CO4	To give detail exposure of working capital management practice of finance to students Skills to be developed:
	<b>RESEARCH METHODOLOGY FOR BUSINESS</b>
CO1	To acquaint the students with the areas of Business Research Activities
CO2	To enhance capabilities of students to conduct the research in the field of business and social sciences
CO3	c. To enable students in developing the most appropriate methodology for their research studies
CO4	d. To make them familiar with the art of using different research methods and techniques
	<b>ADVANCED AUDITING</b>
CO1	To enable the students to acquire knowledge of Auditing.
CO2	To Make appropriate application and uses of Auditing.
	<b>Capital Market and Financial Services</b>
CO1	To acquaint the students with working of capital market.
CO2	To make the students aware about the latest developments in the field of capital market in India.
CO3	To enable the students to understand various transactions in stock exchanges and agencies involved in it.
CO4	To give exposure of financial services offered by various agencies and financial adviser to students.
	<b>Recent Advances in Accounting, Taxation &amp; Auditing</b>
CO1	To enable the students to be abreast with the latest advances in the field of Accounting.
CO2	To acquaint students with the latest trends of accounting adopted by large and small entities worldwide.
CO3	To enable students to realize the need for up gradation of technology based accounting skills.

*(Signature)*

**HEAD**

**DEPARTMENT OF COMMERCE**  
G.M.D. Arts, B.M. Commerce  
And Science College, Elanur