

Commerce Department
Bachelor of Commerce (B.Com.)

Course Outcomes

Course Outcomes	
Subject Code : 103	FYBCOM – Business Economics
CO1	Students explain Meaning, Nature and Scope of Business Economics- (Micro)
CO2	Students get knowledge about Meaning and Importance of Revenue Concepts
CO3	Students classify Marginal Productivity theory of Distribution.

Course Outcomes	
Subject Code : 104 A	FYBCOM – Business Mathematics and Statistics
CO1	Students Will learn Pre-requisites- HCF, LCM, Laws of Indices etc
CO2	Students Will learn Interest- Simple Interest, Compound Interest, Equated Monthly installments
CO3	Students Will learn Interest- Simple Interest, Compound Interest, Equated Monthly installments
CO4	Students Will learn Shares and dividends , share market, calculate better investment
CO5	Students Will learn Population and Sample- concepts of statistics, methods of sampling

Course Outcomes	
Subject Code : 102	FYBCOM – Financial Accounting
CO1	Students are able to Explain classification of liability under piecemeal distribution of cash with example
CO2	Students understand the amalgamation process with example.
CO3	Students are able to understand the procedure of Conversion of Partnership Firm into Ltd. Co. with example
CO4	Students are able to Demonstrate how to create a company, grouping, generation, Accounting Report with the help of Accounting Software Package.
CO5	Students are able to Identify overview of Accounting Standard in India

CO6	Students are able to Explain suffered recoupment and lapse of short-working with examples.
CO7	Students are able to Distinguish between Hire Purchase System and Installment System.
CO8	Students are able to Explain allocation of expenses basis of Apportionment in Departmental Accounts.

Course Outcomes	
Subject Code : 106	FYBCOM – Business Environmnet and Entrepreneurship
CO1	Students are able to Distinguish between Entrapreneur and entrepreneurship
CO2	Students are able to understand basic skills of businessman
CO3	Students understand Environment Issues, Entrepreneurial Behaviour, Biographical study of entrepreneurs

Course Outcomes	
Subject Code : 203	S.Y.B.COM.- Business Economics (Macro)
CO1	Students describe the economics and monetary system, and analyze the role of money, credit, and economical policy.
CO2	Students understand the difference between macro economics and micro economics with example
CO3	Students understand the importance of Cambridge equations and Value of money

Course Outcomes	
Subject Code : 201	S.Y.B.Com.-Business Communication
CO1	Students are able to understand concept, process and importance of communication
CO2	Students will get knowledge of various methods and channels of communication.
CO3	Students develop their manners & etiquettes and also understand interview techniques, group discussion, grooming manners and oral presentation.

CO4	Students will develop their manners & etiquettes and also understand interview techniques, group discussion, oral presentation regarding various types of letters, resume/bio data/curriculum vitae and job application letter.
CO5	Students are able to understand internal and other correspondence. Also they will be aware regarding new trends in business communication.

Course Outcomes	
Subject Code : 202	S.Y.B.COM.- Corporate Accounting
CO1	Students will able to impart the knowledge of accounting standard.
CO2	Students will able to prepare final accounts of companies as per schedule VI of companies' act
CO3	Students will able to modes of winding up and liquidation accounting process
CO4	Students will able to Summarize skills for computerized accounting.
CO5	Students will able to explain amalgamation and absorption accounting procedure.
	Students will able to illustrate external and internal reconstruction accounting procedure.
	Students will able to Solve the problems of holding and subsidiary company
	Students will able to Calculate value of shares using different methods.

Course Outcomes	
Subject Code : 204	S.Y.B.COM.- Business Management
CO1	Students learn OVERVIEW OF MANAGEMENT-Evolution of management, management thinkers, Managerial Skills etc
CO2	Students learn PLANNING & DECISION MAKING- Importance & types of Planning, Types of Decisions & Steps in Decision Making
CO3	Students learn ORGANIZATION & STAFFING-Organization Structure, Importance of Staffing, Methods of Recruitment
CO4	Students learn DIRECTION & COMMUNICATION- Techniques & importance of Direction, Communication Process & importance of effective Communication.

Course Outcomes	
Subject Code : 205	S.Y.B.COM.- Elements of Company Law
CO1	Student will be able to recognize identify, and explain the silent of features and provisions of new company act 2013 and define and distinguish between private and public company.
CO2	Understand the stages of company information and incorporation & discuss and demonstrate how to organize the various documents of formation of new company.
CO3	Discuss the various sources of rising of capital of company & forfeiture surrender and transfer of shares.
CO4	explain and connect acquired knowledge of qualities for key managerial personnel
CO5	recognise the procedure of revival and rehabilitation of sick companies and winding of company

Course Outcomes	
Subject Code : 206	S.Y.B.COM.- Cost and Works Accounting I
CO1	Students are able to define concept of costing
CO2	Students are able to classify different element of cost, concept of material control, calculate stock levels
CO3	Students are able to Identify store location and layout and apply pricing methods of issue of material.
CO4	Students are able to Explain and illustrate inventory control techniques.
CO5	Students are able to distinguish different methods of remuneration and incentive plans

Course Outcomes	
Subject Code : 301	T.Y.B.COM.- Business Regulatory Framework (M.Law)
CO1	Students are understand the concept of contract, terms & various provisions of Indian Contract Act 1872, Indian Partnership Act1932, LLP Act 2008.
CO2	Students are undrstanding the terms & rules relating to Sale of Goods Act, 1930. And get information regarding E-commerce, digital signature & laws relating to legality to E-transactions and their legal value.

CO3	Students will understand procedure to file complaint, jurisdiction, powers & functions of consumer dispute redressal agencies under Consumer Protection Act 1985. They get information about WIPO, TRIPs & categories of IPR covered by TRIPs Agreement.
CO4	Students will be able to understand negotiable instruments i.e. Promissory Note, Bill of Exchange & Cheque. Also will be informed laws relating to Negotiable Instruments Act 1882.
CO5	Students get knowledge regarding arbitration agreement, rights & duties of arbitrator, conciliation proceeding.

Course Outcomes	
Subject Code : 302	T.Y.B.COM.- Advanced Accounting
CO1	Impart the knowledge of Indian accounting standards and IFRS
CO2	Calculate amount of insurance claims using various methods.
CO3	Prepare financial statements of banking companies, branch and co-operative societies as per respective acts.
CO4	Explain co-operative society and prepare financial reports.
CO5	Describe indirect tax and calculate tax liability using computer
CO6	State the methods of maintaining accounts of different types of branches
CO7	Ascertain profit or loss by using various methods in single entry system.

Course Outcomes	
Subject Code : 304	T.Y.B.COM.- Auditing and Taxation
CO1	Students are able to explain various type of audit & verification and valuation of assets and liabilities
CO2	Students are able to Recognize Company Auditors, tax audit with computerized

	system
CO3	Students are able to define concept under Income Tax act 1961, Calculate Taxable Income under Head of Income
CO4	Students are able to Calculate total taxable Income and tax liability of an individual
CO5	Students are able to Execute procedure of Income Tax Return Filing.

Course Outcomes	
Subject Code : 305	T.Y.B.COM.- Cost and Works Accounting Paper II
CO1	Students are able to classify types of overheads & accounting of overheads and apply apportionment and reapportionment of overheads.
CO2	Students are able to explain methods of overhead absorption.
CO3	Students are able to Recognize purpose and benefits of activity based costing & discuss various methods of costing.
CO4	Students are able to Analyze and evaluate procedure of contract costing.
CO5	Students are able to Apply service costing methods in real life.

Course Outcomes	
Subject Code : 306	T.Y.B.COM.- Cost and Works Accounting Paper III
CO1	Students are understand the Marginal Costing
CO2	Students are understand how to prepare a Flexible Budget & Cash Budget
CO3	Students are understand the Uniform Costing and Inter firm Comparison
CO4	Students are understand the Standard Costing and Farm Costing
CO5	Students are getting the knowledge of training as regards concepts, procedures and legal Provisions of cost audit.

Course Outcomes	
Subject Code : 305 b	T.Y.B.COM.- Banking and Finance II
CO1	Stuedents are able to understand Financial Institutions - Regulatory, Intermediary and Non- Intermediaries
CO2	Stuedents are able to understand Financial Markets - Money and Capital Markets
CO3	Stuedents are able to understand Meaning and Scope, Structure and Characteristics, Functions of Indian Money Market, Reforms in Indian Money Market after 1991
CO4	Stuedents are able to understand Indian Capital Market
CO5	Stuedents are able to understand Foreign Exchange Market
CO6	Stuedents are able to understand NBFIs, Development Financial Institutions (DFIs) Investment Institutions in India
CO7	Stuedents are able to understand Regulatory Institutions In Market

Course Outcomes	
Subject Code : 303 b	S.Y.B.COM.- International Economics
CO1	Students are getting the knowledge of Importance, Meaning and Scope of International Economics
CO2	Stuedents are able to understand Theories of International Trade, Terms of Trade Regional and International Economic Co-operation,
CO3	Stuedents are able to understand Concept of Balance of Trade and Balance of Payments
CO4	Stuedents are able to understand Foreign Exchange Rate, Foreign Exchange Market
CO5	Students are getting the knowledge of Factor Mobility and Foreign Trade Policy