

Bhagwan Mahaveer Education Society's

Preetam Prakash College

Indrayani Nagar, Bhosari – 39

Department of Commerce

After successful completion of three year degree program in commerce Students will be able to –

B.Com. Programme Output:	
PO-1	This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.
PO-2	After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.
PO-3	Capability of the students to make decisions at personal & professional level will increase after completion of this course
PO-4	The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
PO-5	Students can independently start up their own Business.
B.Com. Programme Specific Output:	
PSO-1	Students will prove themselves in different professional exams like C.A.C S, CMA, MPSC, UPSC. As well as other coerces.
PSO-2	By goodness of the preparation they can turn into a Manager, Accountant , Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.,
PSO-3	The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
PSO-4	Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.
PSO-5	Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.



Course Outcomes of B.Com.	
Class: F.Y.B.Com. (SEM I and II)	
Course Code-111:Compulsory English (SEM I)	
CO-1	To make students familiar with the society and it's culture through literature.
CO-2	To develop a creative approach among students through poetic composition.
CO-3	To make students familiar with the beauty and communicative power of English through prose and poetry
CO-4	To develop oral and written communicative ability among students.
Course Code-112:Compulsory English (SEM II)	
CO-1	To expose students to a variety of topics that dominate Contemporary socioeconomic and cultural life.
CO-2	To develop overall linguistic competence and communicative skills of students.
CO-3	To enable the students to make use of communicative skills in Practical life.
CO-4	To develop narrative skill among students with the help of shortstories and informative essays.
Course Code-112:Financial Accounting- I (SEM I)	
CO-1	Will enable the students to learn principles and concepts of Accountancy.
CO-2	Students are enabled with the Knowledge in the practical applications of accounting.
CO-3	Will enable the students to learn the basic concepts of Partnership Accounting, and allied aspects of accounting.
CO-4	Students will develop an understanding about GST Accounting and Laws.
Course Code-122:Financial Accounting- I I(SEM II)	
CO-1	Will aware them with practical approach to accounts writing by using soft ware package.
CO-2	To convey the knowledge of Lease Accounting & concepts.
CO-3	Students will know the concepts of Intangible Assets & their valuation
Course Code-113:Business Economics- I(Micro) (SEM I)	
CO-1	Students will understand basic concepts of Micro Economics
CO-2	Students will know cardinal and ordinal approach
CO-3	Will understand the concept of consumer surplus,demand and elasticity of demand
CO-4	Will know economies and diseconomies of scale
Course Code-123:Business Economics- II(Micro) (SEM II)	
CO-1	Students will know about short run and long run cost concept
CO-2	Students will have knowledge about types of revenue
CO-3	Students will know about the equilibrium of firm and industry in short and long run
CO-4	Will develop ability to understand the market structures under imperfect cometition
CO-5	Will understand the concept and theories in factorpricing
Course Code-(114A):Business Mathematics and Statistics-I (SEM I)	
CO-1	To use and understand useful functions in business as well as the concept of EMI.
CO-2	To understand the different concept of population and sample and to make students familiar with Calculation of various types of averages and variation.
CO-3	To learn the applications of matrices in business.



Course Code-(124A):Business Mathematics and Statistics-I (SEM II)	
CO-1	To understand the students to solve LPP to maximize the profit and to minimize the cost
CO-2	To use regression analysis to estimate the relationship between two variables and to use frequency distribution to make decision
CO-3	To understand the techniques and concept of different types of index numbers.
Course Code-(115B): Banking and Finance-I (SEM I)	
CO-1	To build up the capability of students for knowing banking concepts and operations.
CO-2	To understand functions of bank and various types of bank accounts holders
CO-3	To enable the students for various methods of remittance
Course Code-(125B): Fundamentals Of Banking-II (SEM II)	
CO-1	To develop information about Negotiable Instruments and Endorsement
CO-2	To impart knowledge regarding Technology in Banking
CO-3	To make the students aware of banking business and practices.
Course Code(116E):Business Environment and Entrepreneurship-I (SEM I)	
CO-1	To make the students about the Business and Business Environment
CO-2	To develop entrepreneurial awareness among students.
CO-3	To Motivate students to make their mind set for thinking entrepreneurship as career.
Course Code(126E):Business Environment and Entrepreneurship-II (SEM II)	
CO-1	To make the students aware of Entrepreneurship
CO-2	Developing an attitude of concern for the environment.
CO-3	To impart knowledge regarding source of finance for a business.
CO-4	Impart basic knowledge about the environment and it's allied problems
Class: S.Y.B.Com. (SEM III and IV)	
Course Code(231):BusinessCommunication(Sem-III)	
CO-1	State basic communication skills, process and importance of communication.
CO-2	Describe layout,essentials and physical appearance of business letters
CO-3	Demonstrate soft skills and its application.
CO-4	Develop resume writing skills and drafting of job application letter Skills among students
Course Code(241):BusinessCommunication (Sem-IV)	
CO-1	Define various forms o report writing and internal correspondence
CO-2	Describe various srecent trends in communication suchas zoom,googlemeet etc. and use of social media for it
CO-3	Develop drafting skills of various business letters among students.
CO-4	Appraise the elements and writing Formal mail and blog writing.
Course Code(232):Corporate Accounting (Sem-III)	
CO-1	To convey the knowledge of various accounting concepts
CO-2	To install the knowledge about accounting procedures, methods and techniques
CO-3	To prepare students competent enough to take up practice in corporate area.
Course Code(242):Corporate Accounting (Sem-IV)	
CO-1	To impart knowledge about holding company accounts, amalgamation and reconstruction of company



CO-2	To make aware the students about the Absorption of Companies and Liquidation Companies
CO-3	Student's skills about Forensic Accounting will be developed.
Course Code(233): Business Economics- I(Macro) (Sem-III)	
CO-1	Students will understand basic concepts of micro economics and to analyse and interpret
CO-2	Will know various concepts of national income Will understand the methods of calculation of national income and difficulties involved therein.
CO-3	Will understand Says law of employment Will understand the difference between classical and Keynesian theory Able to interpret Keynes theory of effective demand
CO-4	Will understand the concept of saving and investment Will know the effect of multiplier and acceleration in the economy.
Course Code(243): Business Economics- II(Macro) (Sem-IV)	
CO-1	Students will understand concept and theories of money.
CO-2	Will be able to critically evaluate supply of money in the economies
CO-3	Students will understand the causes and consequences of inflation
CO-4	Will understand phases of trade cycle and Able to interpret effect of anti-cyclical policies on the economy
CO-5	Students Will be able to analyze, interpret and criticize public policies with theoretical base
Course Code(234): Business Management-I (Sem-III)	
CO-1	To make aware the students about the Business Management
CO-2	To understand Basic concepts Business Management
CO-3	To impart Knowledge about the concept and principal application of overhead. To provide knowledge regarding business management.
Course Code(244): Business Management-II (Sem-IV)	
CO-1	To understand the functions and importance of management and its application.
CO-2	To make the student understand principles Functions and different management theories
CO-3	To build up the conceptual, analytical, technical and managerial skills of students efficient office organization and record management. Students can get knowledge of different methods and techniques of business management.
Course Code(235): Elements of company law (Sem-III)	
CO-1	To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act of 2013.
CO-2	To understand formation and Incorporation of a company.
CO-3	To make the student understand principles, function and different capital of the company.
CO-4	To impart the knowledge about promoter and promoter group, legal position of promoters.



Course Code(245): Elements of company law (Sem-IV)	
CO-1	To apprise the students of new concepts involving in company law regime.
CO-2	Providing knowledge about difference between managing Director and Whole Time Director.
CO-3	To make the students concept of Corporate Social Responsibility.
CO-4	To acquaint the students with the duties and responsibilities of key managerial personnel.
CO-5	To impact students with the knowledge of E – Governance and winding up company.
Course Code(236B): Banking and Finance-I (Indian Banking System – I) (Sem-III)	
CO-1	To make the students aware of Indian banking system.
CO-2	To enables students to understand the reforms and other developments in the Indian Banking.
CO-3	To understand role and performance of Private Banking system.
CO-4	To make aware Public Sector Banking.
Course Code(246B) : Banking and Finance-II (Sem-IV)	
CO-1	To impart knowledge about functions and role of Reserve Bank of India.
CO-2	To understand development banking in India.
CO-3	To make aware Banking Sectors Reforms.
CO-4	To acquaint the students with Coopertive Banking in India.
Course Code(236E) :Cost and Works Accounting-I (Sem-III)	
CO-1	Develop knowledge to the students about the concept and principles of cost accounting
CO-2	To aware the students about how to prepare audit report and their content
CO-3	To prepare students competent enough to take up to practice in cost account ing field
Course Code(246E): Cost and Works Accounting -II(Sem-IV)	
CO-1	To know the different pricing methods in Material Accounting and Labour Cost
CO-2	To understand the Labour Turnover,Job Analysis and Evaluation
CO-3	To make aware the students about the JIT,CAM,ERP
CO-4	Student's Capability to apply theoretical knowledge in practical situation will be increased.
* Class: T.Y.B.Com. (SEM V and VI) *	
Course Code(351):Business Regulatory Framework (Sem-V)	
CO-1	To understand the concept of contract and its contents.
CO-2	Equip the student with knowledge of nature and performance and breach of contracts.
CO-3	To understand the nature of partnership Rights and duties of partner.
CO-4	To give comprehensive insight about the emerging trend of Arbitration and conciliation and its regulatory mechanism
Course Code(361):Business Regulatory Framework (Sem-VI)	
CO-1	To Equip the students with procedure and practices about negotiable instruments and liabilities of parties in case of dishonor of negotiable instruments.
CO-2	To impact knowledge about the E- Contracts,E-Commerce and their legal aspects.
CO-3	To make aware the students about the regulatory mechanism of consumer protection



	and procedural aspects of Redressal of consumers grievances.
CO-4	To give knowledge about the emerging developments in the area of intellectual property laws and their impact on the Indian Business.
Course Code(352): Advanced Accounting-I (Sem-V)	
CO-1	Install the knowledge about accounting procedures, methods, accounting standards and techniques
CO-2	Aware them with practical approach towards accounting for banking companies schedule
CO-3	Develop conceptual understanding about accounting for Capital Restructuring in reconstruction
CO-4	Empower to students with skills to prepare the Investment Account in simple and summarized manner.
Course Code(362): Advanced Accounting (Sem-VI)	
CO-1	Empower to students about Branch Accounting in simple
CO-2	Students will be understand procedure of analysis of financial statement
CO-3	Aware them with recent trends in accounting of CSR, AI in accounting
CO-4	Develop conceptual understanding about Branch Accounting
Course Code(353): Indian & Global Economic Development - I (Sem-V)	
CO-1	Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy
CO-2	Students will be able to understand the various aspects of development in Agricultural, Industrial and service sector in India.
CO-3	Student will be able to critically evaluate the role of India in international economy.
CO-4	Students will be able to evaluate the working of international financial organization and institutions.
Course Code(363): Indian & Global Economic Development - II (Sem-VI)	
CO-1	Students will be able to understand the concept of Human Resource Development.
CO-2	Students will be able to understand the role of foreign capital in Economic Development.
CO-3	Students will be able to critically evaluate the Indian Foreign Trade Policy
CO-4	Students will be able to analyze the role of International Financial Institutions
CO-5	Students will be able to evaluate the success of Regional Economic Cooperation's
Course Code(354): Auditing (Sem-V)	
CO-1	To aware the students about how to prepare audit report and their content.
CO-2	Students will be understand Income Tax system properly, and can get the knowledge of different tax provisions
CO-3	To prepare students competent enough to take up to employment in tax planner.
CO-4	Students will be versed in the fundamental concepts of Auditing and different aspects of tax.
Course Code(364): Taxation (Sem-VI)	
CO-1	Students will understand basic concept and definitions under the Income Tax Act, 1961.
CO-2	To give knowledge about Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.



CO-3	Students will be able to computation of Taxable Income under different Heads of Income
CO-4	Student will be able to critically evaluate the role of Taxpayer in India
Course Code(355-B):Banking & Finance II(Fin.Markets and Institutions in India (Sem-V)	
CO-1	To make understandable to the students regarding the new concepts and introduced in the banking system.
CO-2	To build up the capability of students for knowing banking concepts and operations.
CO-3	To give the students and understanding of the operations and developments in financial markets in India.
CO-4	To acquaint them to gain an insight into the functioning and role of financial institutions in the Indian Economy.
Course Code(365-B):Banking & Finance III(Banking Law & Practices in India (SemVI)	
CO-1	To impart Knowledge about Functions and role of Reserve Bank of India.
CO-2	To understand knowledge about Indian Money Market.
CO-3	Enable the students with Financial Markets and its various segment.
CO-4	To learn the different concepts of Indian capital market and Foreign Exchange Market.
Course Code(356-B): Banking Law and Practices in India (Sem-V)	
CO-1	To enlighten the students knowledge on Banking Regulations Acts.
CO-2	To know the structure of finance related areas.
CO-3	To impart Knowledge regarding source of finance for a business
CO-4	Students can get knowledge of different Schemes in banking sector.
Course Code(366-B): Banking Law and Practices in India (Sem-VI)	
CO-1	Students can get knowledge of different Schemes in banking sector.
CO-2	To provide understanding of nature, importance of banking sector.
CO-3	To provide knowledge regarding cyber crimes in Banking.
CO-4	To give a thorough knowledge on Bank Advances.
Course Code(355-E): Cost and Works Accounting III(Sem-V)	
CO-1	To impart Knowledge about the concepts overheads and there classification
CO-2	Students can get knowledge of different methods and techniques of cost accounting.
CO-3	To make students familiar with Activity Based Costing
Course Code(365-E): Cost and Works Accounting III(Sem-VI)	
CO-1	To understand the students to solve various decision making problem
CO-2	To providing knowledge regarding budget and budgetary control
CO-3	Develop the ability toprepare a job costsheet
CO-4	To make the students concepts of functionl budget.
Course Code(356-E): Cost and Works Accounting III(Sem-V)	
CO-1	To providing knowledge regarding costing technique
CO-2	Develop the mindset of the student for making ethical decision making
CO-3	To understand important concept of Marginal Costing
Course Code(366-E): Cost and Works Accounting III(Sem-VI)	
CO-1	To make students familiar with Standard Costing
CO-2	To understand the application of cost accounting standards
CO-3	To give training as regards concept ,procedure and legal provisions

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CO-ORDINATOR
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[Signature]

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