

Mahatma Gandhi Vidyamandir's
Mahilaratna Pushpatai Hiray Arts, Science and Commerce Mahila Mahavidyalaya
Malegaon Camp

DEPARTMENT OF COMMERCE 2021-2022

| Department of Commerce | |
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| Programme Outcomes: | |
| PO No. | At the end of the programme, student will be able to |
| P01 | Identify the basic knowledge related with concepts of commerce |
| P0 2 | Acquire theoretical and practical knowledge related with marketing, administration, costing and banking sector. |
| P03 | Develop communication skill, managerial skill and soft skill among learner. |
| P04 | Apply critical thinking in Accounting, Taxation, Management, Business Law and improve problem solving skill among Lerner's. |
| P05 | Differentiate and understand global, National and Local challenges in contexts with Marketing, Human resource, Finance and information technology area. |
| P06 | Understand and equipped to face upcoming challenges in the industry and business as the specializations offered expose them to practical aspects. |
| P07 | Develop competency in students to make them employable in the global market. |
| P0 8 | Prove themselves in different professional exams like C.A. , C S, CMA, MPSC, UPSC. As well as other coerces |
| P0 9 | Enhance marketing, human resource & finance related practical knowledge of students. |
| P0 10 | Empower the student to read, evaluate and critically assess independently and formulate their own ideas with respect to the current scenario |
| P0 11 | Create responsible citizens as various academic and co-curricular courses imbibe sensitivity, moral and ethical values among them. |

| Programme Specific Outcome | |
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| PSO No. | At the end of the programme, student will be able to |
| PSO1 | To cater to the human resource needs of companies in accounting and auditing, tax laws, financial analysis and costing. |
| PSO2 | To inspire entrepreneurship and managerial skills in learners so as to enable them to establish and manage businesses effectively. |
| PSO3 | To impart the learners with exhaustive and in depth knowledge of financial system and investment decisions. |
| PSO4 | To enrich the learners with good communication, numerical ability, team work, leadership skills and ethical values. |
| PSO5 | To enable students with ICT skills through MS Excel and enrich their knowledge for career enhancement. |
| PSO6 | To enable students to do their higher education and can make research in the field of finance and commerce. |

| Course Outcome | | |
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| Paper/ Class | Course Code & Course title | At the end of the programme, student will be able to |
| F.Y. B.Com Sem I | Financial Accounting I CC 112 | CO 1: acquire the knowledge of basic accounting concepts |
| | | CO 2: understanding emerging trends in accounting and its effect on accounting Practices. |
| | | CO 3: understand the process and importance of conversion of single entry into double entry system |
| | | CO4: apply the knowledge about GST and its implications. |
| F.Y. B.Com Sem I | Business Economics CC 113 | CO 1: know the knowledge of business economics |
| | | CO 2: learn the micro economic concepts |
| | | CO 3: analyze and interpret charts and graphs |
| | | CO4: understand basic theories, concepts of micro economics and their application. |
| F.Y. | Organization | CO 1: understand the emerging changes in the modern office |

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| B.Com Sem I | Skill Development CC 115 a | environment |
| | | CO2: identify the conceptual, analytical, technical and managerial skills of efficient office organization and records management |
| | | CO 3: understand the various organizational skills |
| | | CO 4: develop the technical skills for designing and developing effective means to manage records, consistency and efficiency of work flow in the administrative section of an organization |
| | | CO5: development of employability skills |
| F.Y. B.Com Sem I | Theory & practice of co- operation i CC115 e | CO1: acquire basic knowledge of co-operative movement |
| | | CO2: understand history and current scenario of co-operative movement in India. |
| | | CO 3: assess contribution of cooperative leaders in post independent era up to the present stage, development of co-operative movement Maharashtra, |
| | | CO4: understanding role of government in co-operative movement |
| F.Y. B.Com Sem I | Insurance & transportatio n CC 116 b | CO 1: know the basic concepts of insurance. |
| | | CO 2: create awareness regarding basic knowledge about life insurance, fire insurance and marine insurance. |
| | | CO 3: aware of career opportunities in the field of insurance |
| | | CO 4: recognize the importance of marine insurance in business |
| F.Y. B.Com Sem I | Fundamental s of marketing CC116 c | CO 1: understand the basic concepts in marketing. |
| | | CO 2: implement this knowledge in practicality by enhancing their skills in the field of market segmentation. |
| | | CO 3: develop the skills of pricing the product along with gaining knowledge on product mix |
| | | CO 4: apply the various techniques of promotion and understand the various channels of distribution |
| F.Y. B.Com Sem II | Financial Accounting- ii CC- 122 | CO 1: acquire the knowledge of various software used in accounting |
| | | CO 2: understand knowledge about final accounts of charitable trusts |
| | | CO 3: impart knowledge about valuation of intangible assets |
| | | CO 4: preparation of accounting statements, but their uses and limitations will also be emphasized. |
| F.Y. B.Com Sem II | Business economics (micro) - ii | CO1: understand the basic concepts of microeconomics. |
| | | CO2: understand the tools and theories of economics for solving the problem of decision making by consumers and producers. |

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| | CC- 123 | CO3: understand the tools and theories of economics for solving the problem of decision making by consumers and producers. |
| | | CO 4: understand basic theories, concepts of micro economics and their application |
| F.Y. B.Com Sem II | Organization al skills development- ii Cc- 125-a | CO 1: learn the qualities of a good manager and develop the necessary skill sets |
| | | CO 2: know the technical skills of technological advancements and digitalization |
| | | CO 3: develop writing, presentation, interpersonal skills for effective formal corporate reporting |
| | | CO 4: Recognize the recent trends in communication technology and tools of office automation |
| F.Y. B.Com Sem II | Theory and practice of cooperation- iicc -125-e | CO 1: understand the various types of co-operatives. |
| | | CO 2: state the role of government in co-operative movement. |
| | | CO 3: analysis the impact of LPG on co-operation movement. |
| | | CO 4: learn the means of co-operative education and training. |
| F.Y. B.Com Sem II | Insurance and transport- ii (transport) Cc -126-b | CO 1: understand the concepts of transport. |
| | | CO2: create awareness regarding basic knowledge about transportation system in India. |
| | | CO 3: aware about the various career opportunities in the field of transport. |
| | | CO 4: recognize the importance of Air Transport, to solve the problems and prospects of Air Transport, |
| F.Y. B.Com Sem II | Fundamental of marketing Cc-126-c | CO 1: understand the basic concept of marketing |
| | | CO 2: apply this knowledge in practicality by enhancing their skills in the field of marketing by using various techniques of salesmanship. |
| | | CO 3: find insights About Rural Marketing And Its Uniqueness. |
| | | CO 4: developed skills Of Modern Marketing with understanding recent trends in marketing and social media marketing. |

S. Y. B. Com

| Course outcome | | |
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| Paper/ class | Course code & course title | At the end of the programme, student will be able to |
| S.Y. B.Com. Sem III | Business communicatio n CC 231 | CO 1: understand the basic knowledge of business communication |
| | | CO 2: recognize the essentials qualities of business letters. |
| | | CO 3: create awareness about soft skill among the students |
| | | CO 4: develop the ability among the students for writing resume and job application letter. |
| | | CO 5: construct ability among the students for business correspondence |
| S.Y. B.Com. Sem III | Corporate Accounting Cc 232 | CO1: developed understanding on applicability of various Accounting Standards |
| | | CO2: knowledge about types of profit and their apportionment |
| | | CO 3: conceptual clarity and practical understanding |
| | | CO 4: developed analytical skills enhancement and Decision-making skills of students. |
| S.Y. B.Com. Sem III | Business Management Cc 234 | CO 1: identify basic knowledge and understanding about various concepts of Business Management. |
| | | CO 2: recognize the importance of management principles. |
| | | CO 3: understanding about various functions of management. |
| | | CO 4: apply tools and techniques to be used in the performance of the managerial job. |
| S.Y. B.Com. Sem III | Elements of company law Cc 235 | CO 1: develop general awareness of Elements of Company Law among the students. |
| | | Co 2: comprehensive understanding about the existing law on formation of new company in India. |
| | | Co 3: understand the role of e-commerce, E governance and e – filling mechanism relating to Companies. |
| | | Co 4: enhanced capacity of learners to seek the career opportunity in corporate sector. |
| S.Y. B.Com. Sem III | Business administratio n | Co 1: understand the various perspectives to business As well as various functions of Business Administration |
| | | Co 2: understand the various forms of business organisations |

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| | Cc 236 a | Co 3: develop the understanding about business environment and its implications there on. CO 4: create awareness about the recent trends in business. |
| S.Y. B.Com. Sem III | Cost and work accounting Cc 236 e | Co 1: understand the concept of cost, costing and cost accounting. |
| | | Co 2: ability to prepare a cost sheets |
| | | Co 3: facilitate the learners to understand, develop and apply the techniques of inventory control. |
| | | CO 4: develop understanding the different methods of inventory control. |
| S.Y. B.Com. Sem III | Marketing management Cc 236 h | Co 1: identify the concept of Marketing Management. |
| | | Co 2: discuss the basic knowledge of Marketing Management to be a successful modern marketer. |
| | | Co 3: inculcate knowledge of various aspects of marketing management through practical approach. |
| | | Co 4: interpret the issues in marketing and their solutions by using relevant theories of marketing management. |

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| S.Y. B.com Sem IV | Business communicatio n Cc 241 | Co 1: describe basic knowledge of report writing and internal correspondence and import-export correspondence |
| | | Co 2: identify the knowledge of recent trends in business communication |
| | | Co 3: discuss the fundamental knowledge about types of business letters |
| | | Co 4: construct ability among the students for drafting of business letters |
| | | Co 5: create ability among the students about writing formal mails and blog writing. |
| S.Y. B.com Sem IV | Corporate Accounting Cc 242 | Co 1: understand the knowledge of corporate policies of investment for expansion and growth through purchase of stake in or absorption of smaller units. |
| | | Co 2: create awareness about consolidation of financial statements. |
| | | Co 3: practical understanding on Process of Liquidation on companies |
| | | Co 4: updated knowledge on recent advances in the field of |

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| | | Accountancy |
| S.Y. B.com Sem IV | Business Management Cc 244 | Co 1: understand skills regarding how to motivate staff and other members of the team. |
| | | Co 2: recognize an idea about how leadership influences organizational success. |
| | | CO 3: develop the ability to understand the significance of coordination and control in modern business management. |
| | | Co 4: develop skills to establish coordination between departments. |
| S.Y. B.com Sem IV | Elements of company law Cc 245 | CO1: equip the students with procedure and practices |
| | | CO 2: comprehensive understanding about the Key Managerial Persons and CSR |
| | | CO 3: acquire training in to various types of meeting and procedure. |
| | | CO 4: enhance skills and knowledge about the E- governance of the company and winding-up of the company |
| S.Y. B.com Sem IV | Business administration Cc 246 a | Co 1: develop a better understanding of the legal compliances in business |
| | | Co 2: understand the legal compliances in business |
| | | CO 3: identify the interface between business and government, society, and natural environment; etc |
| | | CO 4: develop the understanding of various business growth strategies. |
| S.Y. B.com Sem IV | Cost and work accounting Cc 246 e | Co 1: know the documents that are used in stores and how to calculate the issuing price of material. |
| | | Co 2: understand knowledge regarding the concept of payroll and ascertainment of labour cost. |
| | | CO 3: identify the concepts of labour turnover and merit rating. |
| | | CO4: usage of recent processes for cost reduction. |
| S.Y. B.com Sem IV | Marketing management Cc 246 h | Co 1: create awareness and impart knowledge about the basics of Marketing Management which is the basic foundation of Marketing subject. |
| | | Co 2: orient the students in recent trends in marketing management. |
| | | CO 3: understand the concept of Green Marketing |
| | | Co 4: apply this knowledge in practical by enhancing their skills in the field of Marketing |

T. Y. B. Com

| Course outcome | | |
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| Paper | Course code & course title | At the end of the programme, student will be able to |
| T.Y. B.Com Sem V | Business Regulatory Framework Cc- 351 | Co 1: provide conceptual knowledge about the framework of business Law in India. |
| | | Co 2: orient the students about the legal aspect of business. |
| | | Co 3: create awareness among the students about legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India. |
| | | Co 4: understand the emerging issues relating to e-commerce, e-transaction issues and E Contracts. |
| T.Y. B.Com Sem V | Advanced accounting i Cc 352 | Co 1: acquire knowledge about various concepts, objectives, and applicability of some important accounting standards. |
| | | Co 2: develop the knowledge among the students about reorganization of business regarding restructuring the capital. |
| | | Co 3: update the students with knowledge for preparation of final accounts of Banking Companies with the provisions of Banking Regulation Act 1949. |
| | | Co 4: empower to students with skills to prepare the investment account in simple and summarized manner. |
| T.Y. B.Com Sem V | Auditing Cc- 354 | Co 1: acquire the basic concept of Auditing, Various type of Audit |
| | | Co 2: understand the procedure of vouching, Verification, and Valuation uses for audit. |
| | | Co 3: apply the practical knowledge about appointment, reappointment and other related provision. |
| | | CO 4: practical knowledge about tax audit as per i.t. Act 1961 (form 3ca, 3cb & 3cd) |
| | | Co 5: enhance the knowledge of Computerized Systems |
| T.Y. B.Com | Business administration | CO 1: acquire the knowledge about various Concepts, objectives of the Human Resource Function, to identify the difference |

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| Sem V | ii (human resource management) Cc -355-a | between Human Resource Management and Human Resource Development associated with the Recruitment and Selection function |
| | | CO 2: update the students on the emerging trends in the area of Human Resource Management |
| | | CO 3: develop understanding among the students the process of Recruitment and Selection, understanding the various means and methods. |
| | | CO 4: educate the students on the importance of Training and Development and its impact on Career Planning and Development |
| T.Y. B.Com Sem V | Cost & works accounting ii Cc- 355 - e | CO 1: provide knowledge about the concepts and principles of overheads. |
| | | CO 2: introduce the cost accounting standards and the cost accounting standard board. |
| | | CO 3: understand the stages involved in the accounting of overheads. |
| | | CO 4: built an ability towards strategic overhead accounting under activity based costing |
| T.Y. B.Com Sem V | Marketing management ii Cc- 355 b | CO 1: understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints. |
| | | CO 2: application of the concept & need of marketing in Non-profit organization. |
| | | CO 3: analyze how to make effective marketing decisions, including assessing marketing opportunities and developing marketing strategies and implementation plans. |
| | | CO 4: recognize importance of Building Brand Strategy, as well as its relationship in reviewing to competitive advantage. |
| T.Y. B.Com Sem V | Business administration - iii Cc- 356a | CO: 1 acquire knowledge about Corporate Finance and the structure if the Indian Financial Market. |
| | | CO 2: develop the Financial Planning Skills among the Students by introducing them to the process of efficient Financial Planning. |
| | | CO 3: educate the students on the importance of Capitalization and the importance to maintaining an optimum capital structure. |
| | | CO 4: create awareness among the students in the various |

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| | | sources of finance available for raising corporate capital. |
| T.Y. B.Com Sem V | Cost & works accounting iii Cc -356 e | Co 1: understand the basic techniques in Cost Accounting |
| | | Co 2: application of Cost Accounting techniques in cost control and decision making |
| | | Co 3: compare uniform Costing and Inter-firm. |
| | | Co 4: implementation of modern costing environment |
| T.Y. B.Com Sem V | Marketing management iii Cc -356-h | CO 1: understand the concepts of game theory. |
| | | Co 2: understand statistical methods of decision making. |
| | | Co 3: apply the different statistical methods to real world decision making problems. |
| | | Co 4: use of replacement and sequencing to real world problems. |
| | | Co 5: prepare chart for statistical quality control. |

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| T.Y. B.Com Sem VI | Business regulatory framework Cc- 361 | CO 1: develop general awareness of business law. |
| | | CO 2: understand the various statutes containing regulatory mechanism of business and its relevant provisions including different types of partnerships. |
| | | Co 3: create awareness among the students about legal environment relating to the business activities and new ways dispute resolutions provided under Arbitration Act. |
| | | Co 4: updated the students on relevant developments in business laws. |
| T.Y. B.Com Sem VI | Advanced accounting ii Cc 362 | Co 1: develop the skill regarding preparation and presentation of final accounts of co-operative societies. |
| | | Co 2: develop the conceptual understanding about accounting for different branches. |
| | | Co 3: create awareness about conceptual aspects of various recent trends in the field of accounting. |
| | | Co 4: diagnose the information contained in financial statements so as to judge the profitability, liquidity and solvency position of business organizations. |
| T.Y. B.Com Sem VI | Auditing Cc- 364 | Co 1: understand the basic concepts of income tax act 1961 & create awareness of direct taxation. |
| | | Co 2: application of correct provision of salary and determination of tax liability and its impact on his annual |

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| | | income |
| | | Co 3: comprehensive knowledge of calculation various types of income. |
| | | CO 4: understand the procedure of computation of income from business or profession |
| | | Co 5: compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax Act, 1961. |
| T.Y. B.Com Sem VI | Business administration ii (marketing) Cc -365-a | CO 1: acquire knowledge about Marketing, Marketing Concepts identification on various types of markets. |
| | | CO 2: develop understanding among the students on the various elements of Marketing Mix and Market Segmentation |
| | | CO 3: update the students with knowledge on varied dimensions of Product Management , Branding and Pricing Management |
| | | CO 4: assess the various aspects of Promotion and Distribution and to update them on the recent trends in the field of Marketing |
| T.Y. B.Com Sem VI | Cost & works accounting ii Cc- 365 - e | CO 1: identify the various methods of costing. |
| | | CO 2: understand the application of different methods of costing in manufacturing and service industries. |
| | | CO 3: prepare cost statements under different types of manufacturing industries and service industries. |
| | | CO 4: application of cost accounting standards in the method of costing. |
| T.Y. B.Com Sem VI | Marketing management ii Cc- 365 b | CO 1: understand agriculture marketing, identify its problems and find solutions for the same. |
| | | CO 2: update knowledge about different marketing regulations in India. |
| | | CO 3: describe the factor that has led to growth of global marketing. |
| | | CO 4: measures used by cyber security marketers in today's digital world. |
| T.Y. B.Com | Business administration | CO 1: acquire knowledge of promotion management and promotion functions. |

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| Sem VI | - iii Cc- 366a | CO 2: interpret knowledge for efficient inventory management and recent development in the area of inventory management. |
| | | CO 3: understand concept of Quality Management and to motivate to adopt quality management even in the regular lifestyle |
| | | CO 4: update the knowledge of logistics management. |
| T.Y. B.Com Sem VI | Cost & works accounting iii Cc -366 e | CO 1: understand the knowledge about standard costing and variance analysis. |
| | | CO 2: describe the pricing policy and calculate the selling price under different pricing methods. |
| | | CO 3: understand Cost Management practices in the agricultural and IT sectors. |
| | | Co 4: exposure to details of Cost Audit and Role of a Cost Auditor |
| T.Y. B.Com Sem VI | Marketing management iii Cc -366-h | Co 1: impart knowledge about the concept service marketing. |
| | | Co 2: understand the art and craft of creating advertisements for various media. |
| | | Co 3: state various social media marketing. |
| | | Co 4: clear the conceptual clarity of marketing control. |