Programme Objectives and Outcomes : Bachelor of Commerce

Objectives	**Outcomes**
To provide fundamental and advanced knowledge to students in the field of commerce.	Students are acquainted with fundamental and advanced knowledge of commerce.
To provide the economic education directed towards better understanding of economic environment & better of use of service of business.	The economic environment understood by the students .
To promote independent and collaborative work, while demonstrating the professional and ethical responsibilities of commercial sector.	Students are aware of professional and ethical responsibilities required for their work field.
To equip students with the skills and knowledge to produce competent & creative intelligence in the field of commerce.	Students gets basic skill and knowledge; they become good thinkers with imaginative mind.

Programme Specific Objectives and Outcomes : Commerce

Objectives	**Outcomes**
To provide an intensive and in-depth learning to the students in field of commerce.	Students understood the field commerce in depth.
Beyond simulating, learning, understanding the techniques, it also addresses the underlying recurring problems of disciplines in today's business world.	Students able to identify the problems in changing business world and they can troubleshoot it.
To develop awareness & knowledge of different organization requirement and subject knowledge through varied subjects and training methodology in students.	Students acquired the knowledge different organization requirements. They are benefited with both practical and theoretical knowledge.
To train the students to take up wide variety of roles like consultants, entrepreneurs, academicians, industry leaders .	Students are trained to coup the requirements of job sector also they are able to become entrepreneurs.

Course Objectives and Outcomes:

B.com I (w.e.f.2022-23, 2023-24 & 2024-25)

Semester – I & II

Course Name : **Insurance(w.e.f.2022-23)**	
Objectives	Outcomes
1. To facilitate the students to acquire knowledge of fundamentals of Insurance.	1. Define the meaning, scope, functions and Principles of Insurance.
2. To create awareness about procedure of taking life and General Insurance.	2. Recognize and recall the knowledge of Life and General insurance
3. To build cognizance among the students to become a Life Insurance Agent.	3. Interpret the procedural part of Life and general Insurance.
4. To enhance the students' knowledge of Life and General Insurance.	4. Assess the operations of life and general insurance business.
5. To make aware the students about recent trends in Insurance Sector.	5. Describe the operations of life insurance Agent.

Semester – I & II (w.e.f. 2022-23, 2023-24 & 2024-25)

Course Name :**Principle of Management(w.e.f.2022-23)**	
Objectives	Outcomes
1) The main objective of this paper is to make the students understand business management principles and practices to withstand the competitive business environment.	Co 1 Students will able to understand Business Management Principles and Practices in their Practical life.
2) To impart the basic understanding of business management, to enable the students to apply different skills and technique to assist the management in taking appropriate decisions relating to business enterprise.	Co 2 The students will able to implement management principles successfully to make the enterprise to achieve its predetermined goals and objectives in best possible manner.

Sem I & II (w.e.f. 2022-23, 2023-24 & 2024-25)

Course Name : **Principles of marketing(w.e.f.2022-23)**	
Objective	Outcome
1. To provide basic knowledge of concepts, functions of marketing and to provide knowledge about various developments in the marketing.	1. Define the basic concepts, Nature and scope and functions of Marketing.
2. To facilitate the students to acquire knowledge of Marketing Mix i.e. Product, Price, place and Promotion.	2. Recognize and recall the knowledge of Marketing Mix.
3. To enhance the students' knowledge of recent marketing trends in changing global scenario.	3. Analyze the process of marketing decisions involving product pricing and its distribution, and assess the impact on buying behavior.
4. To make aware the students about MIS and Marketing Research process	4. Learn the MIS and Marketing Research Process and areas of marketing research.

FINANCIAL ACCOUNTING Sem I & II (w.e.f. 2022-23, 2023-24 & 2024-25**)**

Objectives of the course	Course Outcome
1. The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. After completing this course, you will have a solid understanding of accounting in today's world.	CO-1. Draw from financial information to construct a debit / credit transaction.
2. To gain comprehensive understanding of all aspects relating to financial statements, principles, procedures of accounting and their application to different practical situations.	CO-2. Demonstrate knowledge of the business accounting cycle for the corporate form of business.
3. To give an insight in to the basics of Accounting Concepts and Principles to Prepare to Students to have the foot hold in Accounts.	CO-3. Identify and describe terms associated with financial accounting.

Semester – I & II

B.com I (w.e.f. 2022-23, 2023-24 & 2024-25)

Course Name **: Business Micro Economics (w.e.f. 2022-23)**	
Objectives	Outcomes
1) To create the ability among the students about the economic concepts and theories to the behavior of economic agents and markets.	1) Apply the knowledge of market economy and price mechanism, demand elasticity, indifference curve analysis in price fixing.
2) To make students able to apply the basic feature of consumer behavior in economics.	2) Versed in the concepts, tools and principles in the field of business economics.
3) To create ability among the students to forecast situation on the basis of present market situation and changes.	3) Apply the knowledge of demand forecasting analysis in their business.

Semester –I & II (w.e.f. 2022-23, 2023-24 & 2024-25)

Course Name **:Compulsory English (w.e.f. 2022-23)**	
Objectives	Outcomes
• To introduce to the students various forms of communication.	● Understand the concepts of communication.
• To make the teaching of English more practical and student centric.	● Expand their vocabulary after reading the prescribed texts.
• To introduce to the students poems from across the globe.	● Attain writing, speaking, reading, & listening competence.
• To acquaint the students with different forms of prose.	● Be aware of the correct usage of English grammar.
• To acquaint the students with different language skills.	● Become familiar with selected literary forms, develop and strengthen their imaginative ability and the ability to analyze different literary forms.

B.com II

Semester – III & IV (Year2020-21,2021-22 and 2022-23)

Course Name :**Corporate Accounting**	
Objectives	Outcomes
1. To provide knowledge and understanding of the concepts, principles and practices in Corporate Accounting and Indian Accounting Standards. .	1. Students understands Corporate Accounting in conformity with the provisions of Companies Act and Understand the concept of Accounting Standards. Grasp the objectives, benefits and limitations of Accounting Standards
2. The objective of this subject is to enable the students to have a comprehensive awareness about the provisions of the Company's Act 2013 and Corporate Accounts.	2. At the end of the lesson the student should: – Understand the meaning of share capital, types of shares, a company's capital structure and its disclosure in the balance sheet. – Learn the accounting procedure of issuing of shares and forfeiture and reissue of shares
3. To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.	3. After studying this lesson one should be able to: – understand the share capital structure in the balance sheet of a company. Understand the meaning and significance of

	framework of preparation and presentation of Financial Statement.
4. The objective is to enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards	4. Understand the meaning of cash flow statement and funds flow statement – Distinguish between funds flow statement and cash flow statement – Understand the concept of funds in cash flow analysis , Describe the operating activities, investing activities and financing activities – Identify the transactions effecting inflow and outflow of cash This paper can provide conceptual clarity about the techniques to prepare financial statements of companies along with accounting treatment of various situations viz. Shares, profit Prior after, and liquidation of companies.

Semester – III & IV

Sem III (Year2020- 2021,2021-2022,2022-2023)

Course Name :**Business Statistics (w.e.f.June 2020)**	
Objectives	Outcomes
To expose students of Commerce to basic Statistical concepts	Understand basic Statistical components in Business.
To inculcate an analytical approach to the subject matter.	Understand the role of Statistics in taking various commercial decisions
To stimulate the students interest by showing the relevance and use of Statistical knowledge.	To make his mind set for taking up entrepreneurship as career.
To study and critically analyze statistical reasoning to problems of business.	
To boost quantitative thinking and develop numerical abilities.	
To enlighten the student abilities to apply the statistical concepts to real life problems in Commerce, Economics, Management and Social sciences.	

To improve their logical reasoning ability and interpretation of various statistical results. .	
. To prepare a base of various courses like C.A.,C.W.A..M.B.A., etc. .	

Sem IV

Course Name :**Business Statistics**	
Objectives	Outcomes
To impart knowledge of basic statistical concepts used in business.	understand the role of probability for taking various decisions in business
To improve their logical reasoning ability and interpretation of various statistical results.	compare the current trends in business with that in the past
. To study and critically analyze statistical reasoning to problems of business.	measure changes in the value of money at different places and times
.	check the quality of the business process .

Sem III & IV

Fundamentals of Entrepreneurship (w.e.f. June 2020 to June 2022)

Objectives of the course	**Course Outcome**
1) The purpose of the paper is to orient the learner toward entrepreneurship as a career Option and creative thinking and behavior. 2) To expose students to basic entrepreneurial concepts and inculcate theoretical Knowledge of entrepreneurship. 3) To develop entrepreneurial qualities and skills among the students and motivate them to became entrepreneur.	1) Define basic terms and economic importance of entrepreneurship. 2) Identify the elements of success of entrepreneurial venture and inculcate Entrepreneurial skills among them. 3) Consider the financial conditions as well as the importance of infrastructure for starting a new business. 4) Understand the process to select new business idea.

Semester – III & IV

Semester – III

(Year-2017-18, 2018-19 and 2019-20)

Course Name: Money & Financial System	
Objectives	**Outcomes**
1. To explain the nature and functioning and issues related to money in India to the student.	1. Students can able to understand nature of money market in India and opening and operating banking account.
2. To explain banks and non-banks structure in India.	2. Students are able to knowledge of credit money and lending principles in India.
3. To explain the students fully with the changing role on financial institutionss in the process of growth and development.	3. Students can get the current knowledge related to banking functions and opening of banking account in the economy.
4. To explain technology in central banking system.	4. Students can able to know about NEFT, RTGS system in India.

Semester – IV

Course Name: Money & Financial System	
Objectives	**Outcomes**
1. To explain the nature and functioning and issues related to money in India to the student.	1. Students can able to understand nature of money market in India and opening and operating banking account.
2. To explain banks and non-banks structure in India.	2. Students are able to knowledge of credit money and lending principles in India.
3. To explain the students fully with the changing role on financial instructions in the process of growth and development.	3. Students can get the current knowledge related to banking functions and opening of banking account in the economy.
4. To explain technology in central banking system.	4. Students can able to know about NEFT, RTGS system in India.

Semester – III

(Year- 2020-21, 2021-22 and 2022-23))

Course Name: Money & Financial System	
Objectives	**Outcomes**
1. To explain the nature and functioning and issues related to money in India to the student.	1. Students can able to understand nature of money market in India and opening and operating banking account.
2. To explain banks and non-banks structure in India.	2. Students are able to knowledge of credit money and lending principles in India.
3. To explain the students fully with the changing role on financial institutions in the process of growth and development.	3. Students can get the current knowledge related to banking functions and opening of banking account in the economy.
4. To explain technology in central banking system.	4. Students can able to know about NEFT, RTGS system in India.

Semester – IV

Course Name: Money & Financial System	
Objectives	**Outcomes**
1. To explain the history, structure and nationalization of banking..	1. To Know about how banks are nationalise
2. To acquaint the students fully with the Procedure of opening, operation, transferring and closing of bank accounts.	2. Apply the knowledge of opening, operating, transferring and closing of bank accounts.
3. To aware about the credit policy and banking principles	3 Aware about the credit policy and banking principles.
4. To gives information about the recent technology in banking.	4. . Apply the knowledge of recent technology of banking operation(NEFT, RTGS).

B.com II

Semester – III &IV(Year2020-21,2021-22 and 2022-23)

Course Name :**Business Economics(w.e.f. June 2020)**	
Objectives	Outcomes
1) Macro Economic / Aggregative Economic analysis have a great importance in the days of New Economic reforms, so it is very important to understand Macro Economic policies to the student because it is functional relationship between the large aggregates.	1) To understand Macro Economic components & concept.
2) To explain the basic concepts and theories of Macro Economics to the student.	2) The concept of National income and application of computing National income.
3) To inform the Macro Economic policies and create awareness about changes in various Macro Economics theories to the students.	3) Changing value of money and its impacts on developing Economy.

Sem IV

Course Name :**Business Economics**	
Objectives	Outcomes
1) To understand Macro Economic policies to the student because it is functional relationship between the large aggregates.	1) The business cycle phenomenon in the economy and they will be able to take practical decision at their business level in future.
2) To explain the basic concepts and theories of Macro Economics to the student.	2) Understand public finance system and analysis its impact on economy and citizen of the country.
. 3) To inform the Macro Economic policies and create awareness about changes in various Macro Economics theories to the students.	3) The trade in business practices & determination of rate of exchange.

Semester –III

Semester – III &IV (Year2020-21,2021-22 and 2022-23)

Course Name :**Compulsory English(w.e.f. June 2020)**	
Objectives	Outcomes
To comprehend the language skills.	Acquire language skills required for day to day and specific purpose.
Use some simple language expressions in day-to-day life.	Be able to interpret and illustrate concepts of Communication, Prose and Poetry.
To develop the vocabulary of the students	Be able to analyze and interpret the text prescribed.

Semester -IV

Course Name :**Compulsory English**	
Objectives	Outcomes
To comprehend the language skills.	Acquire language skills required for day to day and specific purpose.
Use some simple language expressions in day-to-day life.	Be able to interpret and illustrate concepts of Communication, Prose and Poetry.
. To develop the vocabulary of the students	Be able to analyze and interpret the text prescribed.
. To improve the communicative skills of the students	Develop certain life skills and strengthen strategies to develop vocabulary.

B.com III

(Year 2021-22, 2022-23,2023-24)

Semester – V & VI (w.e.f. June 2021)

Course Name :**Modern Management Practices**	
Objectives	Outcomes
To acquaint the students with Modern Management Principles and Practices.	It enables students to understand modern practices of management applied in industries
To understand concept of Human Resource Accounting, Human resource Auditing	Students understand new trends in HR management.
. To understand Japanese management concept.	Students understands how Japanese management concept applied in MNC.
. To understand concept of strategic planning ,ZD,QWL etc.	Students aware about quality enhancement techniques used by companies.

Sem V & VI

Course Name : **Advanced Accountancy Paper I(w.e.f. June 2021 to June 2023)**	
Objective	Outcome
1.To help the students to acquire the conceptual and practical knowledge of the Advanced Accountancy and to learn the techniques of preparing the financial statements. 2.The objective of this course is to expose students to advanced accounting issues and practices.	The course provides in-depth knowledge of advanced accounting in Banking and Finance..

Course Name : **Advanced Accountancy Paper II(w.e.f. June 2021 to June 2023)**	
Objective	Outcome
1) To provide knowledge of auditing principles, procedures and techniques in accordance with currentlegal requirements and professional standards. 2) To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act,1961 and basic knowledge of GST	**The course provides in-depth and advanced knowledge of auditing, income tax, research and communication in relation to Accounts and Finance. One gets to know about the various terms which are new GST, filling of IT return.**

Semester – V & VI

Semester – V

(Year- Since 2018-19, 2019-20 and till 2020-21)

Course Name: Co-operative Development	
Objectives	**Outcomes**
1. To explain the important aspects co-operative development in world, India, Maharashtra.	1. Students are able to know the Consumer co-operative in England, credit co-operative in Germany, dairy co-operative in Denmark and agriculture co-operative in Israel, in India NABARD, NCDC, NCUI, in Maharashtra Sugar co-operative, Dairy co-operative , urban co-operative banks.
2. To explain the role of co-operative institutions.	2. Students can able to learn progress and problems related to credit co-operative, non agricultural co-operative
3. To explain changes in co-operative movement.	3. Students are able to acquire the knowledge of role of government in co-operative and

	impact of globalization.
4. To explain new challenges of co-operative institutions.	4. Students can able to learn co-operative legislation, education and training.

Semester – VI

(Year- Since 2018-19, 2019-20 and till 2020-21)

Course Name: Business Economics	
Objectives	**Outcomes**
1. To explain the concept of economic growth and development.	1. Students can able to know about Indian planning, target, and achievement and GDP concept.
2. To explain the theories economic growth and development and human resource of economic growth.	2. Students can help to get the knowledge about population and technology percentage used in industry for employment, human resource development and poverty index in India.
3. To explain the foreign capital and new economic policy.	3. Students can able to learn importance of foreign capital and LPG, TRIMS, TRIMS and GAT concept.
4. To explain the International institutions and India's economic development.	4. Students are learning the role of IMF, IBRD and Objectives of WTO and BRICS in economic development.

Year – 2021-2022

Semester – V

Course Name: Co-operative Development	
Objectives	**Outcomes**
1. To understand the concept and meaning or co-operation, principles or co-operation.	1. The co-operative movement and its importance.
2. To discuss the origin and development or world co-operative movement..	2. Importance and contribution of co-operation in Development.
3. To inform the need of co-operative Education and Training and Create awareness about the co-operative legislations among the students..	3. Recent amendments in co-operative legislations and its applicability I practice.

Semester – VI

Course Name: Co-operative Development	
Objectives	**Outcomes**
1. To understand about the History of Indian co-operative movement.	1. Understand the impact of globalization on Indian co-operative movement. 2) Progress of Indian co-operative movement and evaluation of co-operative movement after Independence. 3) Remedial measures for increase the efficiency of the co-operatives in India and Maharashtra.
2. To explain and examine the current situation of Indian Co-operative credit	2. Students can able to learn progress and problems related to credit co-operative, non

movement.	agricultural co-operative
3. To inform the Agricultural co-operatives and importance in the society and economy.	3. Students are able to acquire the knowledge of role of government in co-operative and impact of globalization.

Semester – V

Course Name: Business Economics	
Objectives	**Outcomes**
1. To inform the students about the basics of economic growth and development.	1) Understand the basics of economic growth and development.
2. To discuss the theories related to economic growth and development.	2. Understand the theories related to economic growth and development.
3. To explain the concepts and relations of human resources and economic development to the student.	3. Explain the concepts and relations of human resources and economic development to the student.
4. To inform to the students about the problems related to economic growth. .	4. Understand the problems related to economic growth.

Semester – VI

Course Name: Business Economics	
Objectives	**Outcomes**
1. To inform the students about the history, objectives and evaluation of Indian planning.	1. Understand the history, objectives and evaluation of Indian planning.
2. To discuss about the importance, size & composition and problems of foreign capital.	2. Understand the importance, size & composition and problems of foreign capital. .
3. To discuss about the new economic policy of 1991 in detail.	3. Explain India's new economic policy of 1991.
4. To inform to the students about the role of international institutions in India's development.	4. Understand the role of international institutions in India's development.

Sem V& VI

Course Name: Business Regulatory Framework(w.e.f. June 2021 to June 2023	
Objectives	**Outcomes**
1) 1. To provide basic knowledge of law to commerce students.	1. Apply basic knowledge of law in the market.

2. To create awareness about selected Business Laws.	2. Create awareness about Business Laws in their groups
3. To provide exposure of commerce students about Business Regulatory Framework in India and to revise the syllabus of subject	