

Mazi Aamdar Shri Babasaheb Patil Sarudkar Shikshan Sanstha, Sarud

SHRI SHIV-SHAHU MAHAVIDYALAYA, SARUD

Programme Outcomes, Programme Specific Outcomes and Course Outcomes

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme Outcomes

Bachelor of Commerce (B.Com.):

After completion of the **B.Com.** Programme, the students will develop ability to:

Cognitive Skills:

- understand knowledge in the field of Commerce, Management, Banking, Entrepreneurship and Environmental issues.
- analyse organizational problems and generate realistic solutions based on current academic research in organizational behaviour.
- demonstrate a knowledge of macroeconomic and microeconomic theories as it relates to markets, firms, government policies, and resource allocation.
- apply basic mathematical and statistical skills necessary for analysis of a range of problems in economics, actuarial studies, accounting, marketing, management and finance
- compare and analyse international contexts and issues through lens of Commerce discipline.
- evaluate national debates and discussions on economic, commercial, and business issues.
- critically evaluate new ideas, research findings, methodologies and theoretical frameworks in a specialized field of Commerce.
- understand the principles and practices of management, marketing and entrepreneurship.
- face the changing environment of business in the process of LPG.

- understand the concepts in Insurance, Banking, Marketing and e-Commerce.

Employability:

- become eligible for employment in Banking, Corporate sector, tourism, media, hospitality, and other industries.
- become employable in governmental and non-governmental organizations.
- equips them to clear competitive exams conducted for public/private sector jobs.
- acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

Values:

- recognize and understand the ethical responsibilities of individuals/organizations in society.
- understand principles of marketing.
- think critically about the issues of contemporary relevance and hold an informed opinion on them.
- understand fundamental values of Indian Constitution and cultured and good citizen of India.
- demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.
- recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

Master of Commerce (M.Com.):

After completion of the **M.Com.** Programme, the students will develop ability to:

- identify the business management skills and inculcate the ability to apply these skills.
- develop students who intent to take up start up or grow existing business.
- demonstrate a global economic outlook with ability to identify the global business.
- demonstrate the skills of analysing the data and facilitate solution to managerial problems.
- identify the contemporary business problems, exploring the opportunities, designing business solutions and demonstrate ethical standards in organizational decision making.
- develop a research aptitude among the students to understand and overcome various business and social issues.
- collaborate and lead terms across organizational boundaries and demonstrate leadership qualities, maximize the uses of diverse skill of team members in the related context.
- application of knowledge of accounting, costing and taxation to analyze and solve business problems.

Programme Specific Outcomes

B.COM. PROGRAMME

Advanced Accountancy

- Expose to advanced accounting issues and practices.
- Gain working knowledge of generally accepted auditing procedure, techniques & skills.
- Expose to Cost Accounting & Management Accounting.
- Obtain knowledge of various provisions of Income - Tax Act & their applications in Computations of Income of Individuals & firms under various heads of Income.

M.COM. PROGRAMME

- Programme facilitates the theoretical as well as practical knowledge about the different aspects of the business perspectives which prepare them to work in various entities.
- Attain the expert knowledge in various domain areas like management, economics, accounting, costing and taxation.
- Provide ability to work in various industries like manufacturing, service, retail, banking and finance etc.
- Programme intends to make the students able to set up own business ventures and promote entrepreneurship

Course Outcomes

After completion of this course, the student will be able to:

B.Com. I

Management Principles and Applications

1. understand basic management concepts, principles and practices.
2. understand basic management functions.
3. understand of basic management concepts, principles and practices.
4. understand basic management functions.

Principles of Marketing

1. get knowledge of concepts, principles, tools and techniques of Marketing.
2. get basic knowledge of 4P's of marketing and retailing.
3. understand the nature and objectives of Marketing Management.
4. study the various functions of Marketing Management.

Insurance

1. get the knowledge of the principles of life insurance and their importance.
2. understand the concept of life insurance
3. understand various products of Life Insurance.
4. get the knowledge of the principles of Fire Insurance & Motor Insurance and their importance.
5. get exposure to the provisions of Fire Insurance & Motor Insurance
6. understand various documents and regulations required for Fire Insurance & Motor Insurance.

Financial Accounting

1. become aware about the basic concepts of accounting and Accounting Standards.
2. simulate practice of accounting for Amalgamation and Conversion of partnership firm.
3. demonstrate accounting for Branches such as Dependent Branch and Independent Branch.
4. practice the consignment accounting.
5. simulate practice of preparing financial statements for Profession such as Receipt and Expenditure A/c and Balance sheet.
6. practice the fundamental accounting process through Tally ERP.

B. Com II

Corporate Accounting

1. explain the accounting entries of issue and forfeiture of shares and re-issue of forfeited shares, discuss accounting treatment for redemption of preference shares and buyback of shares.
2. demonstrate accounting for issue of debentures and redemption of debentures.
3. simulate practice of preparing financial statements as per the provisions of Indian Companies Act 2013.
4. explain the accounting entries of profit/loss prior to incorporation.
5. compute the value of shares as per distinct methods and differentiate between them.
6. simulate practice of accounting for liquidation of companies.
7. practice the fundamental accounting process and store accounting through Tally ERP.

Fundamentals of Entrepreneurship

1. impart theoretical knowledge of Entrepreneurship
2. develop Entrepreneurship qualities and skills
3. acquaint with Steps involved in the formation of Small Enterprises
4. enlighten with Recent Trends and Concepts in Entrepreneurship
5. acquaint with family business in India
6. impart conceptual knowledge of Service and Agro Entrepreneurship
7. become aware about Business Plan and Project Report
8. inspire through successful stories of Entrepreneurs

Business Statistics

1. explain the scope of statistics in business, perform classification and tabulation, and represent the data by means of simple diagrams and graphs.
2. explain and apply sampling techniques in real life.
3. summarize data by means of measures of central tendency and dispersion.
4. explain the merits and demerits of various measures of central tendency and dispersion.
5. perform analysis of bivariate data using simple correlation and simple linear regression.
6. compute unconditional and conditional probabilities and apply laws of probabilities.
7. identify the applications of Binomial and normal distributions.
8. measure trend and seasonal variations in time series data.
9. compute and interpret simple and weighted index numbers.
10. construct and apply variable and attribute control charts.

B. Com III

Modern Management Practices

1. familiarize with the modern management practices being used by the corporate world.
2. acquaint the importance and applicability of various modern management practices.

Business Regulatory and Framework

1. create legal awareness.
2. acquaint with the latest laws governing business and commercial transactions.

Advanced Accounting

1. expose to advanced accounting issues and practices
2. expose to cost and Management Accounting

M. Com I

Business Management:

1. understand the theoretical aspects of management and strategic management.
2. describe the theoretical aspects of management and strategic management.
3. understand the contemporary issues in management

Organizational Behaviour:

1. describe theoretical concepts of organizational Behaviour.
2. classify types of personalities.
3. summarize types of conflicts.
4. summarize adoption of organizational culture.

Advanced Accountancy-Paper-I:

1. understand concept of accounting standards and practical implication of AS-1 and 2.
2. gain familiarity with preparing final accounts of service industries.

3. attain perfection in preparing the consolidated financial statements of holding company and its subsidiaries.
4. understanding of preparation of financial statements of insurance companies with schedules.

Advanced Accountancy- Paper II (Auditing):

1. understand the basic concepts and objectives of audit.
2. gain working knowledge of generally accepted auditing procedures
3. identify the skills and techniques of conducting audit of various entities
4. know the recent trends in practice of audit

Advanced Accountancy -Paper III:

1. gain familiarity with accounting of business combinations of companies.
2. attain perfection in accounting of different types of cooperatives.
3. understanding the accounting for lease.
4. understand the concepts of social responsibility accounting, environment accounting and human resource accounting.

Advanced Accountancy Paper IV (Research Methodology):

1. gain familiarity with basics of research.
2. design research protocol for research problem.
3. preparation of the instrument for data collection.
4. ability of analysis and interpretation of data.

M. Com II

Management Accounting Paper I & II:

1. understand the fundamentals of Management Accounting, Management Control System and Reporting.
2. explain the analysis and interpretation of financial statements.
3. demonstrate the estimation of working capital requirements.
4. practice to analyse the changes in financial position

5. explain the marginal costing and cost-volume-profit analysis and demonstrate decision making based thereon.
6. simulate the budgetary control system and demonstrate the budgeting.
7. practice to analyse the cost variances.

Business Finance Paper I & II:

1. understand different theoretical aspects of Business Finance, Capital market and depositories.
2. understand connection between theoretical concept and practical applicability of Business Finance.
3. get exposure towards recent trends in business finance.
4. understand the basic concepts related to income tax, Mutual Funds, Portfolio Management and Micro Finance.
5. demonstrate the application of financial decision making.

Advanced Accountancy –V (Taxation):

1. acquaint with knowledge and skills of computing taxable income of different entities.
2. demonstrate e-filing of income tax return and online payment.
3. gain knowledge about GST.

Advanced Accountancy -VI (Case Studies in Advanced Accountancy):

1. get the practical exposure of accounting information
2. identify various issues that need to be addressed, evaluating alternatives, and formulating workable plans of action for future
3. gain in-depth exposure to different industries and companies and acquire actual business experience.
4. make decision or find out conclusions on the basis of information and experience gained

Advanced Accountancy – VII (Costing):

1. acquire the knowledge of elements of cost and cost sheet
2. acquaint the knowledge and skill to prepare job cost sheet and contract account.
3. explain the costing process for processing units and service organizations.
4. understand reconciliation of cost and financial accounts.

Advanced Accountancy – VIII (Contemporary Issues in Accounting):

1. acquire the knowledge of recent developments in accounting