

RAYAT SHIKSHAN SANSTHA'S
MAHATMA PHULE MAHAVIDYALAYA, PIMPRI, PUNE – 17
DEPARTMENT OF COMMERCE
(B.Com. 2019 Pattern)

Course Outcome (COs):

Program	Course Code	Course Name	Course Outcome
F. Y. B.Com. Sem. I & II	112 & 122	Financial Accounting	<ol style="list-style-type: none"> 1. The concepts, nature and purpose of financial statements in relationship to decision making. 2. How to use the fundamental accounting equation to analyse the effect of business transactions on an organization's accounting records and financial statements. 3. How to use a basic accounting system to create the data needed to solve a variety of business problems. 4. How to use accounting information to solve a variety of business problems. 5. To impart knowledge regarding finalization of accounts of various establishments. 6. To impart knowledge about accounting for leases.
	114A & 124A	Business Mathematics and Statistics	<ol style="list-style-type: none"> 1. Prepare for competitive examination. 2. Understand the concept of simple, compound interest. 3. Know about concept of population, sample & frequency distribution to make decision. 4. Understand technique of different type of Index Number (SENSEX & NIFTY). 5. To learn some elementary statistical methods for analysis of data. 6. To familiar the students with applications of Statistics and Mathematics in Business.
	115A & 125A	Org. Skill Development	<ol style="list-style-type: none"> 1. To introduce the students to the emerging changes in the modern office environment. 2. To develop the conceptual, analytical, technical and managerial skills of student's efficient office organization and records management. 3. To develop the organizational skills of students. 4. To develop technical skills among the students for designing and developing effective means to

			<p>manage records, consistency and efficiency of work flow in the administrative section of an organisation.</p> <ol style="list-style-type: none"> To develop employability skills among the students. To develop writing, presentation, interpersonal skills of the students for effective formal corporate reporting.
	115B & 125B	Banking and Finance	<ol style="list-style-type: none"> Student is acquaint with theoretical knowledge of Evolution, functions, services of banks. Student can open and operate his bank account. Student will know different instruments used in banking with their legal aspect. To conceptualize banking operations. To Make the Students aware of Banking Business and practices. To enlighten the students regarding the new concepts introduced in the banking system.
	116D & 126D	Consumer Protection and Business Ethics	<ol style="list-style-type: none"> Aware about consumer right, Duties and mechanism for resolving their disputes. Understand about law relating to consumers. Know students with role of business ethics in various functional areas. To create awareness among the students about dispute redresses machinery and basic procedures for handling consumer dispute. To understand the issues relating to e-commerce, e-Banking emerging issues and internet regulations. To prepare students to play a constructive role in improving the sustainable development with which they may become involved.

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Program	Course Code	Course Name	Course Outcome
S. Y. B.Com. Sem. III & IV	231 & 241	Business Communication- I & II	<ol style="list-style-type: none"> 1. The concept, process and importance of communication. 2. The new technologies in business communication. 3. How to use various soft skills in business. 4. How to draft various letters in business. 5. Business communication skills through the application and exercises. 6. To understand the Report Writing and Internal Correspondence.
	232 & 242	Corporate Accounting- I & II	<ol style="list-style-type: none"> 1. Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards. 2. The conceptual aspect of corporate accounting. 3. Various skills about Computerized Accounting and Accounting Standards. 4. Various concepts related to companies. i.e. liquidation, amalgamation, absorption, re-construction and holding company. 5. Conceptual Understanding of Holding Company Accounts. 6. Conceptual understanding on the concept of Absorption of companies.
	234 & 244	Business Management- I & II	<ol style="list-style-type: none"> 1. Understand basic knowledge and business management concept. 2. Know about various function of management. 3. Understanding needs and expectations of group members and meeting them effectively. 4. Understanding followers and their views on various organizational matters. 5. Conflict Management. 6. How to coordinate group efforts Minimizing resource waste.

235 & 345	Elements of Company Law- I & II	<ol style="list-style-type: none"> 1. Student get key information from formation of company up to winding up of the company. 2. Student understands the roles, duties and responsibilities of key persons. 3. Student acquaint with the knowledge of various documents involved in from formation up winding up of company. 4. To Equip the students with procedure and practices. 5. To have Comprehensive understanding about the Key Managerial Persons and CSR. 6. To be able to appreciate the emerging E Governance and E-filing under the Companies Act, 2013.
236B & 246B	Banking and Finance – I & II	<ol style="list-style-type: none"> 1. Understand the evolution and structure of banking in India. 2. Recognize the role of banking in economic development. 3. Analyze the functions of the Reserve Bank of India and the present currency system in India. 4. Differentiate the features and performance of private and public sector banks in India. 5. Evaluate the challenges faced by the banking sector in India, including the impact of COVID-19. 6. Analyze the principles and features of cooperative banking in India.
236E & 246E	Cost and Works Accounting- I & II	<ol style="list-style-type: none"> 1. Understand the basic concepts of cost accounting. 2. Identify and differentiate between the elements of cost. 3. Prepare a cost sheet, tender, quotation and estimates. 4. Apply the techniques of inventory control and understand the importance of inventory Management. 5. Evaluate the role of a cost accountant in an organization. 6. Understand the various documents used in stores and calculate the issuing price of materials.

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T. Y. B.Com. Sem. V & VI	351 & 361	Busi. Regulatory Framework- I & II (M. Law)	<ol style="list-style-type: none"> 1. Understand the concept of Contract and its contents. Equip the students with knowledge of nature and performance and breach of Contracts. 2. Understand the nature of partnership Rights and duties of Partner. 3. Compressive understanding about the sale of Goods Act. 4. To give Comprehensive insight about the emerging trend of Arbitration and conciliation and its regulatory mechanism. 5. To Equip the students with procedure and practices about negotiable instruments and liabilities of parties in case of dishonour of negotiable instruments. 6. Comprehensive understanding about the E Contracts, E-Commerce and their legal aspects.
	352 & 362	Advanced Accounting- I & II	<ol style="list-style-type: none"> 1. To develop conceptual understanding about various Accounting Standards and its applicability and also introduce the students about IFRS – Fair Value Accounting. 2. To develop conceptual understanding about accounting for capital restructuring in the form of internal reconstruction. 3. To develop the skill & upgrade the knowledge regarding reorganization of venture capital and it's recording. 4. To understand the various legal provisions regarding banking companies. 5. To understand the meaning of different costs incurred in investment business. 6. To upgrade regarding legal provisions of co-operative accounting. - To develop the skill regarding preparation & presentation of final accounts of Credit Co-op. Societies &

		Consumer Co-op. Societies.
354 & 364	Auditing and Taxation- I & II	<ol style="list-style-type: none"> 1. Understanding the concept of Auditing, Various type of Audit 2. Help to Find out Errors frauds and help to improve internal control system in business organization. 3. To know the terms used in Audit Report, Certificate and Auditing Assurance Standard. 4. Enhance Provisions under Income Tax Act 1961 used for Conduct Tax Audit. 5. To understand the concept of Auditing, Various type of Audit, to find out Errors frauds and help to improve internal control system in business organization 6. To get knowledge of Computerized Systems and Forensic Audit used for new techniques applicable for new business trends
355B & 365B	Banking And Finance – II	<ol style="list-style-type: none"> 1. Analyze the Indian money market and its participants, credit instruments, and recent developments. 2. Understand the functions of the Indian capital market, its participants, credit instruments, and recent developments. 3. Explain the functioning of the foreign exchange market, including the determination of exchange rates and recent developments. 4. Identify and describe the basic concepts of the stock market, including primary and secondary markets, merchant banking, IPOs, and FPOs. 5. Understand the types and processes of stock trading, including cash market, future, and option market. 6. Analyze the functions and workings of non-banking financial institutions in India, including lease financing, mutual funds, housing finance companies, life insurance companies, and general insurance companies.
355E & 365E	Cost and works accounting – II	<ol style="list-style-type: none"> 1. Identify and classify different types of overheads. 2. Explain the cost accounting standards and the cost accounting standard board.

			<ol style="list-style-type: none"> 3. Analyze the stages involved in the accounting of overheads. 4. Analyze the applications of different methods of costing in manufacturing and service industries. 5. Prepare cost statements under different types of manufacturing industries and service industries. 6. Apply the applicability of cost accounting standards in the method of costing.
	356 B & 366B	Banking And Finance – III	<ol style="list-style-type: none"> 1. Analyze the legal aspects of various banking transactions and their implications for both bankers and customers. 2. Familiarize themselves with the regulatory framework governing cooperative banks in India. 3. Develop an understanding of the Insolvency and Bankruptcy Code, 2016 and its various processes. 4. Analyze the concept of cybercrimes in the banking industry and their impact. 5. Develop an understanding of the role and responsibilities of paying and collecting bankers. 6. Develop an understanding of the legal and practical aspects of bank advances.
	356 E & 366E	Cost and works accounting – III	<ol style="list-style-type: none"> 1. Apply Cost Accounting techniques in cost control and decision making. 2. Prepare various types of Budgets. 3. Learn the basic concept of Uniform Costing and Inter-firm comparison. 4. Impart knowledge about Standard Costing and Variance Analysis. 5. Know the related Cost Accounting Standards and Cost Management practices in specific sectors. 6. Provide a conceptual understanding of procedures and Provisions of Cost Audit.


H. O. D.

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