DEPARTMENT OF COMMERCE

On completion of B.Com., students will learn:

PO1: This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.

PO2: After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.

PO3: Capability of the students to make decisions at personal & professional level will increase after completion of this course.

PO4: Students can independently start up their own Business.

PO5: Students can get thorough knowledge of finance and commerce.

PO6: The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

PROGRAMME SPECIFIC OUTCOMES FOR COMMERCE

- The students can get the knowledge, skills and attitudes during the end of the B.com degree course.
- 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.,
- Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coerces.
- The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
- Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.
- 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.
- Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Students will be able to do their higher education and can make research in the field of finance and commerce.

Course Outcomes:

| | | F.Y.B.COM. Sem I & II |
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| Accountancy and Financial Management | CO1 | The curriculum enriches the students' knowledge on passing journal entries and preparing respective ledger accounts |
| | CO2 | Identify and interpret accounting information to inform users and make decisions. |
| | CO3 | Apply critical thinking skills by identifying and analysing accounting issues using relevant accounting frameworks. |
| | CO4 | Analyse financial and contextual information to make decisions, estimate costs and determine tax implications, audit risk, and engagement procedures. |
| | CO5 | Identify and interpret accounting information to inform users and make decisions. Apply critical thinking skills by identifying and analysing accounting issues using relevant accounting frameworks |
| | CO6 | Identify and interpret accounting information to inform users and make decisions. Apply critical thinking skills by identifying and analysing accounting issues using relevant accounting frameworks |
| Commerce | CO1 | It is expected that the learners become fully conversant with the aspects of business, elements of business environment, entrepreneurship and setting up of business unit. |
| | CO2 | Learners appreciate the importance of business in a developing economy. |
| | CO3 | Learners consider entrepreneurship as a career option. |
| | CO4 | It is expected that the learners acquaint themselves with the opportunities and challenges in the services sector. |
| | CO5 | The learners are expected to develop skills relating to marketing of services. |
| Business Economics | CO1 | Students would know about the market economy and its composition. |
| | CO2 | Students would know about the basic tools and principles used in the market economy with respect to production analysis and economies of scale. |
| | CO3 | Students would learn about various cost concepts and it's behavior in the short and long run. |
| | CO4 | Students would be aware of rational decision making. |
| | CO5 | Students would understand the functioning of the ideal |
| | CO6 | market structures of perfect competition and monopoly.Students would learn the working of MonopolisticCompetition and Oligopoly markets. |
| Business | CO1 | Various types of oral, written and digital communication modes |
| Communication | CO2 | Effective business writing & Effective presentations |
| | CO3 | Effective interpersonal communication & Communication that maximizes team effectiveness |

| | CO4 | Soft skills and employability skills & Communication that makes effective personality. |
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| | CO1 | The successful completion of the course will create an environmental awareness among Commerce students. |
| Environmental Studies | CO2 | It will make students aware about various environmental factors and their relation to the field of Commerce. |
| | CO3 | The course will highlight functional and spatial links between environment, economy and society. |
| | CO4 | The course will create an insight into various environmental issues |
| Foundation Course | CO1 | The successful completion of course will enable the learner to understand factual aspects of Indian society. |
| | CO2 | It will help create awareness and empathy among learners about various issues faced by youth. |
| | CO3 | It will help ingrain sense of social responsibility and participatory approval towards society. |
| Mathematical and Statistical Techniques | CO1 | The students would get to know about the usage of permutations and combinations in different arrangements and selections |
| | CO2 | The students would be able to understand the concepts of Linear Programming, technique to formulate LPP and geometrical concepts to solve LPP |
| | CO3 | The students would be able to understand different measures of Central Tendencies, their merits, demerits and acquire the skill of calculating different measures of Central Tendencies and Dispersion |
| | CO4 | The students would be able to understand the concepts of Probability, Events, Algebra of Events, Theorems on Probability and calculation of Probability, Calculation of Expectation and Variance of a random variable. |
| | | S.Y.B.COM. Sem III & IV |
| | CO1 | Learners are acquainted with theoretical as well as practical aspects of accounting of the Partnership Firms with respect to admission, retirement, death of Partner/s. |
| | CO2 | Learners are acquainted with the process of payment of liabilities of the Partnership Firm upon its dissolution. |
| Accountancy and Financial | CO3 | Learners are acquainted with the accounting of conversion of Partnership Firm into a Limited Liability Partnership. |
| Management III | CO4 | Learners are acquainted with the accounting of conversion of Partnership Firm into a Limited Company. |
| | CO1 | Demonstrate an understanding of the nature of key macroeconomic variables. |
| Business Economics | CO2 | Understand the tenets of Keynesian Economics and apply the tenets through the aggregate demand and supply model |
| | CO3 | Understand the key elements of, and problems created by, macroeconomic shocks. |
| | CO4 | Define and Analyse the determinants of business cycles, long run economic growth, unemployment, inflation. |

| | CO1 | Learner will understand the Indian contract act and importance of Contract act. |
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| | CO2 | Learners should able to file RTI forms and E-Contract Forms. |
| Business Law | CO3 | This can help students to learn banking regulation and IRDA. |
| | CO4 | Students will have a complete understanding of The Negotiable Instruments Act |
| | CO1 | Learners are expected to know the meaning of management, evolution of management thoughts and be able to compare ancient and modern management approach. |
| Commerce | CO2 | Learners are expected to apply the process of Planning in day-to-day activities. They should be able to use Decision Making Techniques while making decisions. |
| | CO3 | Learners are expected to understand the bases of departmentation in various companies. |
| | CO4 | They should also understand the importance of motivation and leadership with proper controls. |
| | CO1 | The successful completion of course will enable the learner to understand the remedial measures taken to address human right issues. |
| Foundation Course | CO2 | It will help create awareness and empathy among learners about various issues faced by marginalized sections of society. |
| | CO3 | It will help ingrain social responsibility and participatory approval towards society. |
| | CO1 | Learners are acquainted with the various methods and their importance in analyzing the financial statements of an entity |
| Financial Accounting and Auditing- | CO2 | Learners are acquainted with the various ratios used in financial statements analysis by a stakeholder in a decision making process about an entity. |
| Auditing- Introduction to Management Accounting I | CO3 | Learners are acquainted with the knowledge and ability to use various capital budgeting techniques in a decision making process. |
| | CO4 | Learners are acquainted with the knowledge and ability to understand and estimate the working capital requirements of different types of entities. |
| | CO1 | Students are expected to know the meaning of advertising and its importance to brand building. |
| | CO2 | They are also expected to get empowered as consumers and learn how to bring accountability to advertising. |
| Advertising | CO3 | Students learn about the emergence of media as well as study about the technological advancements/ growth of media industry in India. |
| | CO4 | To explain the different forms of advertising and stimulate interest among students on the new trends in advertising. |

| | | The learners need to know the growing need for |
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| | CO1 | Governance professionals in India |
| | CO2 | The learners discuss and form opinion about corporate |
| Company Secretarial | 02 | governance practices in India. |
| Practice | CO3 | The learners emerge as able service providers by recognizing the requirements of various stakeholder. |
| | CO4 | The learners become conversant with the process of liaising, arbitration and conciliation. |
| Co-Operation | CO1 | Students are expected to know the meaning of Cooperation and its importance, Role of Cooperation in Economic Development |
| | CO2 | Students are expected to know structure and organization of cooperation |
| | CO3 | The learners should have a complete understanding about problems of co-operative banking in India. |
| | CO4 | Student should be able to understand challenges of co- operative sector. |
| | <u> </u> | T.Y.B.COM. Sem V & VI |
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| | CO1 | • Students would understand the impact of the New Economic Policy and the different policy measures for Sustainable Development and Foreign Investment. |
| Business Economics | CO2 | Students would understand the role of agriculture and the problems associated with the sector. |
| | CO3 | Students would be aware of the recent trends, role and growth of the Secondary and Tertiary sector. |
| | CO4 | Students would learn about the Structure, Growth and Reforms in Financial Markets. |
| | CO1 | Students would get knowledge about marketing concepts and latest marketing strategies. |
| Commerce- | CO2 | Students would get knowledge of CRM, consumer behavior and bases of market segmentation. |
| Marketing | CO3 | Students would get knowledge about how to develop and launch a product. |
| | CO4 | Students would get knowledge about green marketing, rural marketing, social marketing and other trends in marketing. |
| Financial | | The students will be able to prepare financial statements of |
| Accounting and | CO1 | a corporate entity. |
| Auditing - Financial Accounting | CO2 | The students will be able to account for internal restructuring of a corporate entity. |
| | CO3 | The students will be able to prepare Investment account for |

| | CO4 | The students will be able to account for buy back of shares by a corporate entity. |
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| Financial Accounting and Auditing - Cost Accounting | CO1 | Students would be able to understand objectives and scope of Cost Accounting. |
| | CO2 | Students should be able to prepare stock ledger and understand various aspects of inventory control. |
| | CO3 | Students should be able to prepare labour cost statement, remuneration and incentive systems. |
| | CO4 | Students should be able to account for overheads apportionment, absorption and computation of overhead rates. |
| | CO5 | Students should be able to classify costs and prepare cost sheet & reconcile cost and financial statements. |
| Export Marketing | CO1 | The students would understand the basics of exports and its contribution to economic development. |
| | CO2 | The students would be acquainted with the various Trading Blocks in operation. |
| | CO3 | The students would be able to explore the various incentives offered for promoting exports |
| Purchasing and Store Keeping | CO1 | Students would get knowledge about Material Management, Material Requirement Planning, scientific purchasing methods. |
| | CO2 | The students would be able to explore developing areas. |
| | CO3 | Students would get knowledge about various inventory stock level, Economic Order Quantity, Store accounting |

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