

**BHARATI VIDYAPEETH'S**  
**Dr. Patangrao Kadam Mahavidyalaya, Sangli**  
**Department of Commerce**

**PROGRAMME: B. COM.**

**PROGRAMME OUTCOME (POs)**

1. Understand application of knowledge of commerce in business service sector, industry, marketing, finance, entrepreneurship development etc.
2. Develop communication skills and computer awareness and practical application of income tax.
3. Designed to equip the students for a career in financial analysis, personal financial advisor, consultants etc.
4. After completing the Bachelors in Commerce (B. Com.) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.
5. The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.
6. The all-inclusive outlook of the course offers a number of value based and job oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

## **PROGRAMME SPECIFIC OUTCOMES (PSOs)**

By the end of the programme, the student will be able to

1. Understand the basic concepts of the commerce, management, accounting, costing, taxation and economics.
2. Analyze relationship among commerce, trade industry, services, management and administration.
3. Perform all accounting activities and can handle type of business very well.
4. Develop communication skills, computer awareness and rules of income tax act.
5. Think about commercial and professional way or point of view.
6. Understanding legal issue/ law relating to banking and insurance sector

## **COURSE OUTCOME (CO)**

### **B.Com. I Semester- I**

#### **Course: - Management Functions and Applications Paper-I**

1. Describe the basic principles and functions of business management.
2. Explain basic management concepts, principles and practices.
3. Illustrate the Contribution towards development of management theories.
4. Elaborate the concepts of Organizing, Direction and Communication.

#### **Course: - Financial Accounting Paper-I**

1. Adapt basic knowledge about Accounting Concepts and Conventions, Accounting Process, Accounting Standards & IFRS
2. Acquaint students with accounting treatment about Amalgamation of Partnership Firms.
3. Demonstrate accounting for Consignment Accounts.
4. Understand the accounting process of Accounts of Professionals

#### **Course: - Principles of Marketing Paper-I**

1. Understand the concepts and principles of Marketing.
2. Adapt basic knowledge of practical market as well as tools and techniques of marketing to the students.
3. Give basic knowledge of 4P's of marketing and retailing.
4. Explain marketing research process and marketing information system.

#### **Course: - Insurance Paper-I**

1. Know the fundamentals of Insurance.
2. Understand procedural part and documentation in Life Insurance business and General Insurance business.
3. Create awareness among them to become a life Insurance Agent.
4. Describe the fundamentals of General Insurance.

#### **Course: - English for Business Communication Paper-I**

1. The students will be able to acquire communication skills.
2. The students will be able to understand human values through poems and prose.
3. The students will be able to improve the language and business competence.
4. The students will be able to learn how to use English for discussing prices, discount, etc.

**Course: - Micro Economics Paper I**

1. Explain Demand and consumer behavior with indifference curve.
2. Analyze importance of demand forecasting in business decision and various methods of demand forecasting.
3. Apply firm theories in business situation.
4. Explain production cost curves and revenue curves of the firm.

**B.Com. I Semester- II**

**Course: - Management Functions and Applications Paper-II**

1. Understand the concept of motivation and different theories of motivation.
2. Give basic knowledge about the concept of Leadership.
3. Describe the different concepts and Techniques of Co-ordination and Control.
4. Illustrate the Social and Ethical Issues in Management.

**Course: - Financial Accounting Paper-II**

1. Simulate accounting situations of Single-Entry System.
2. Demonstrate accounting for Conversion of Partnership Firm into a Limited Company.
3. Acquaint students with accounting treatment regarding Branch Accounts.
4. Explain the accounting process Computerized Accounting System.

**Course: - Principles of Marketing Paper-II**

1. Provide basic knowledge of concepts, principles, tools and techniques of marketing.
2. Understand the concepts of Consumer Behaviour and Market Selection.
3. Describe the Distinguishing characteristics of rural marketing.
4. Create awareness among them about recent developments in marketing.

**Course: - Insurance Paper-II**

1. Impart theoretical knowledge of fire insurance.
2. Enlighten students with different sides of marine insurance.
3. Impart conceptual knowledge of Personal Accident insurance, Health insurance, Motor Insurance and Crop Insurance.
4. Acquaint students with the Growth of general insurance business in India.

**Course: - English for Business Communication Paper-I**

1. The students will be able to acquire communication skills.
2. The students will be able to understand human values through poems and prose.
3. The students will be able to improve the language and business competence.
4. The students will be able to speak in English at private sector.

**Course: - Micro Economics Paper II**

1. Explain Equilibrium of firm and industry in short run and long run with measuring producer's surplus under perfect competition.
2. Illustrate price determination and price discrimination under monopoly as well as measurement of monopoly power.
3. Interpret price war, price leadership and kinky demand curve under Oligopoly market.
4. Justify Ricardo's & Modern theory of rent, Money and Real wage and Wage differentials.

## **B.Com. II Semester- III**

### **Course: - Fundamentals of Entrepreneurship Paper-I**

1. To impart theoretical knowledge of Entrepreneurship
2. To develop Entrepreneurship qualities and skills
3. To acquaint students with Steps involved in the formation of Small Enterprises
4. To enlighten students with Recent Trends and Concepts in Entrepreneurship

### **Course: - Corporate Accounting Paper-I**

1. Demonstrate accounting for issue of bonus shares, rights shares and sweat equity.
2. Demonstrate accounting for issue of debentures and redemption of debentures.
3. Explain the accounting of profit/loss prior to and after incorporation.
4. Practice the fundamental accounting process on Tally ERP.

### **Course: - Business Statistics Paper-I**

1. To explain the scope of statistics in business and apply sampling techniques in real life.
2. To summarize data by means of measures of central tendency and dispersion.
3. To explain the merits and demerits of various measures of central tendency and dispersion.
4. To carryout analysis of bivariate data using simple correlation and simple linear regression.

### **Course: - English for Business Communication Paper-III**

1. The students will be able to describe and recommend sales products.
2. The students will be able to narrate function of the product.
3. The students will be able to learn how to use English for talking to the customers.
4. The students will be able to learn how to use English for discussing prices, discount, etc.

### **Course: - Macro Economics Paper I**

1. Explain the relevance of national income, concepts, and its applications in economic policy making.
2. Illustrate methods of measuring national income with difficulties and importance.
3. Justify Keynesian theory of employment.
4. Explain the output and employment generation process through investment and consumption.

**Course: - Money and Financial System Paper 1**

1. Explain functions of money and measurement of money supply.
2. Analyse functions of commercial banks and types of banks.
3. Interpret changing nature of banking business.
4. Identify recent trends in banking system.

**B.Com. II Semester- IV**

**Course: - Fundamentals of Entrepreneurship Paper-II**

1. To acquaint students with family business in India
2. To impart conceptual knowledge of Service and Agro Entrepreneurship
3. To aware students about Business Plan and Project Report
4. To inspire the students through successful stories of Entrepreneurs

**Course: - Corporate Accounting Paper-II**

1. Demonstrate accounting for redemption of Preference Shares.
2. Compute the value of shares as per distinct methods and differentiate between them.
3. Simulate practice of preparing financial statements as per the provisions of Indian Companies Act, 2013.
4. Practice the store accounting through Tally ERP.

**Course: - Business Statistics Paper-II**

1. understand discrete and continuous random variables, their respective probability distributions.
2. Identify the applications of Binomial, Poisson and normal distributions.
3. Measure trend and seasonal variations in time series data.
4. Compute and interpret simple and weighted index numbers.

**Course: - English for Business Communication Paper-IV**

1. The students will be able to describe and recommend sales products.
2. The students will be able to narrate function of the product.
3. The students will be able to learn how to use English for talking to the customers.
4. The students will be able to learn how to use English for discussing prices, discount, etc.

**Course: - Macro Economics Paper II**

1. Apply practical decisions at their business level in future.
2. Analyse public finance system of state and its impact on economy.
3. Justify the trade and business practices through international trade theories and other relevant concepts.
4. Explicate the international monetary exchange system and determination of rate exchange.

**Course: - Money and Financial System Paper II**

1. Apply e - banking services.
2. Prepare provide consultancy and guidance for investment in financial markets.
3. Analyse business practices of NBFCs and AIFI Expected Skills Impartation.
4. Identify administrative structure, Functions and Role of NHB and EXIM Bank.



## **B.Com. III Semester- V**

### **Course: - Business Regulatory Framework Paper -I**

1. Know the Essential element and Kinds of Contract
2. Describe the different labor law.
3. Understand the Sale of Goods Act,1932 and Goods and Services Tax (GST)
4. Describe the Indian Partnership Act-1932 and Limited Liability Partnership Act 2008

### **Course: - Modern Management Practices Paper-I**

1. Impart knowledge of modern management
2. Understand concepts of Customer Relationship Management (CRM)
3. Know the concepts of emotional and social intelligence
4. Understand the concept of lean and talent management

### **Course: - Co-operative Development Paper I**

1. Explain meaning, definition, features, and principals of co-operation.
2. Identify agriculture and non-agriculture credit co-operative institutions,
3. Analyse types, management, progress, and problems of urban co-operative banks.
4. Analyse role and problems of consumer co-operatives as well as sugar co -operatives.

### **Course: - Business Environment Paper I**

1. Explain relationship between business environment and sustainable development.
2. Justify food security and agriculture renewal action plan.
3. Explicate 1991's industrial policy, MSME's, progress of industrial sector in globalization etc.
4. Identify problems of Indian economy like as population, unemployment and poverty, inequality of income etc.

### **Course: - Advanced Accountancy Paper-I**

1. Practice the preparation of financial statements of banks.
2. Demonstrate accounting for farms and hire purchase system.
3. Simulate accounting situations of insurance claim.
4. Explain the accounting process on Tally with GST.

### **Course: - Advanced Accountancy Paper-II (Auditing)**

1. Understand the concept and types of audits
2. Identify the residential status and its implication on tax liability
3. Understand the concept of exemption from income
4. Know the computation of income from various sources as well as total income

**Course: - Advanced Costing Paper- I**

1. Understand the basic concepts of cost accounting.
2. Classify the cost and apply the same for cost determination.
3. Understand the cost accounting procedure in respect of materials.
4. Know the application of cost accounting in determination of labour cost.

**Course: - Advanced Costing Paper- II**

1. Identify the meaning of overheads and its classification
2. Understand different methods of absorption of overheads.
3. Find out the reasons for difference between profit as per cost and financial accounts.
4. Understand meaning of activity-based costing and its practical application.

**Course: - Advanced Banking Paper I**

1. Explain Regulatory Framework for Banking in India.
2. Understand the important laws relating banking sector.
3. Knowledge of legal provisions for banking business practices.
4. Understand different provisions under cyber-Laws.

**Course: - Advanced Banking Paper II**

1. Explain Retail and Corporate Banking systems.
2. Understand the Retail and Corporate Banking Practices.
3. Apply the knowledge in banking business.
4. Analyse differentiates Retail and Corporate Banking.

**Course: - Business Regulatory Framework Paper -II**

1. Develop awareness about the Company Act- 2013
2. Understand the Security Exchange Board of India Act-1992, Consumer Protection Act-1986 and Competition Act-2002
3. Apply the practical aspects of Business Transactions and Cyber Laws
4. Impart knowledge of Negotiable Instrument

**Course: - Modern Management Practices Paper-II**

1. Impart knowledge of total quality management.
2. Understand the Japanese and Chinese Management Practices
3. Know the concept of Event and Performance Management
4. Understand the concept of time and stress management

**Course: - Co - operative Development Paper II**

1. Illustrate cooperative legislations and fund management.
2. Interpret institutional arrangement for cooperative education and training.
3. Clarify nature and elements of audit of co-operative housing societies.
4. Analyse responsibilities and powers of cooperative auditor.

**Course: - Business Environment Paper II**

1. Explain implementation and impact of Liberalization, Privatization and Globalization on Indian Economy.
2. Justify economic planning and service sector in India.
3. Identify relationship between Indian rupee and foreign currency with multinational corporations.
4. Extend objectives and performance of IMF, IBRD, WTO and SAARC.

**Course: - Advanced Accountancy Paper-III**

1. Practice the preparation of cost sheet.
2. Demonstrate accounting for financial statement analysis and ratio analysis.
3. Understand and Practice the preparation of cash flow statement.
4. Explain the accounting process on Tally with GST.

**Course: - Advanced Accountancy Paper-IV (Taxation)**

1. Understand the basic concepts of income tax and basis of charge.
2. Identify the residential status and its implication on tax liability.
3. Understand the manner of computation of total income.
4. Know the basic concepts about GST.

**Course: - Advanced Costing Paper- III**

1. Understand the concepts of job and unit costing.
2. Know the applications of process costing and joint product and by product accounting.
3. Understand procedure of contract costing and its practical implementation
4. Identify meaning of service costing and its application.

**Course: - Advanced Costing Paper- IV**

1. Know the applications of marginal costing in decision making.
2. Understand the concept of standard costing and analysis of variances.
3. Know the concept and types of budgets and concept of budgetary control.
4. Understand prospects of cost accounting standards.

**Course: - Advanced Banking Paper III**

1. Explain the Importance of Head Office of the Bank.
2. Understand the Structure of Branch Office – Small and Medium Bank Branch.
3. Understand the Structure of Branch Office - Large Bank Branch.
4. Explain Nature and Importance of Information and System Audit of the Banks.

**Course: - Advanced Banking Paper IV**

1. Understand the nature and structure of Financial Market in India.
2. Understand business practices in money market.
3. Understand business practices in capital market.
4. Understand functioning of different Intermediaries in Financial Markets.