

Faculty of Commerce and Management



Sr. No.	Course Name	Class/Sem.	Course Name	Course Outcomes
1.	B. Com	NEP B.Com. FY. Sem.-I	DSC-I	Financial Accounting-1 1. To prepare and analyse the financial statements. 2. Acquire the basic concept of accounting terms. 3. Record the different financial activities & Practices.
			DSC-II	Principles Of Management-I 1. Demonstrate understanding of the role of managers in modern business organizations. 2. Absorb various management concepts, principles and theories. 3. Examine the managerial functions having an impact on the business effectiveness.
			DSC-III	Entrepreneurship Development-I 1. To Create Awareness Amongst students about Entrepreneurship. 2. To Understand Theories while applying in the Business. 3. To know about Foundation of Entrepreneurship and its theories. 4. To identify the type of entrepreneur and the steps involved in an entrepreneurial Venture.
			GE/OE-III	Basics of Accounting 1. Students understand concept of Basic Accounting and apply their knowledge in their own business. 2. Students get the job opportunities in the company due to the knowledge of Basics of Accounting. 3. Students demonstrate ability to work at all sectors and stand in the professional life.
			GE/OE-X	Basic of Entrepreneurship 1. To select a business idea. 2. To prepare a project report. 3. To register a unit (Udyog Aadhar Number)
			SEC-I	Office Automation Tools -1 1. To give Basic Hands-on Knowledge of Word Processing using MS Word 2. To provide Basic Hands-on Knowledge of Spreadsheet Processing using MS Excel 3. To deliver the fundamental Knowledge of presentations using MS PowerPoint. 4. To make students familiar with e-mail account.
		NEP B.Com. FY.	DSC-IV	Financial Accounting-II 1. Understand the process of recording and classifying the business transactions and events.



		Sem.-II		<ol style="list-style-type: none"> 2. Understand the financial statements, viz., Profit and Loss Account, Balance Sheet, and cash flow statement of a sole proprietor. 3. Abridge the ability to prepare and analyse the branch account. 4. Acquire concept of departmental accounting.
			DSC-V	Principles Of Management-II <ol style="list-style-type: none"> 1. Demonstrate understanding of the role of effective direction in modern business organizations. 2. Design motivation strategies for business effectiveness. 3. Learners will diagnose various styles and qualities of efficient leadership, Coordination and Controlling. 4. Identify the contemporary issues and challenges in business management.
			DSC-VI	Entrepreneurship Development-II <ol style="list-style-type: none"> 1. To provide knowledge and information about Entrepreneurship Development. 2. To provide knowledge and create ability for setting up an enterprise within given Environment.
			GE/OE-II	Basic Marketing <ol style="list-style-type: none"> 1. Students understand fundamental concept of marketing and develop the plan for own business 2. Students get the job opportunities due to the knowledge of marketing management. 3. Students demonstrate ability to work well with others communication skill.
			VSC-I	Business Documentation <ol style="list-style-type: none"> 1. To make students familiar with business correspondence documents. 2. To train students with advanced MS Word Functions. 3. To make ready students to make professional documents.
		CBCGS B.Com. S.Y. Sem.-III	Optional	Corporate Account-I <ol style="list-style-type: none"> 1. Acquire conceptual knowledge of basis of corporate accounting. Understand the basic concepts of equity share, preference share and debenture. 2. Students will have the knowledge and skills to prepare accounting of Issue of share and debenture; Redemption of preference share and Profit prior to incorporation. 3. Explain company accounting as per requirements of the Corporations Act. Prepare company accounts. Cost Account-1 <ol style="list-style-type: none"> 1. Explains the relationships between cost and financial accounting. 2. Students would classify costs and would be able to prepare cost sheet. 3. Students would be able to valuation of Material, Labour and overhead of business.



			<p>4. They will be Monitor costs of raw materials, labour, transportation, administrative costs, overheads etc. in an industry.</p> <p>5. Use organization skills relevant to cost accounting system. Solve problems relevant to cost accounting.</p> <p>IT Application in Business-III</p> <ol style="list-style-type: none"> 1. The student is able to use tools of information technology to effectively disseminate information in an appropriate manner. 2. The students are being able to understand basic knowledge and technology of internet and e-mail. 3. The students learn about computer, Google form, sending and receiving mail and its various components associated to internet. 4. Students will able to learn the latest trends in computers & information technology in business and its applications. <p>Goods and Services Tax (GST)-I</p> <ol style="list-style-type: none"> 1. Application of GST Knowledge in both theoretical and practical aspects. Students would explain the various terms related to GST. 2. To understand the procedure for registration, payment and refund of GST. 3. To outline the provisions concerned with payment of Tax, interest, IDS, TCS, refund and returns under GST. 4. Explain importance and benefits of Input Tax Credit. Students would discuss the time, place and value of supply. 5. Students would discuss the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc. <p>Marketing Management (Elective)</p> <ol style="list-style-type: none"> 1. Students understand the marketing concepts and marketing environment related to product planning, distribution channels and pricing strategies. 2. Understand various methods of promotion of marketing, marketing of agricultural products. Students will demonstrate effective understanding of relevant functional areas of marketing management and its application. 3. Students will demonstrate analytical skills in identification of problems pertaining to marketing management. The student will be able to develop a suitable marketing mix.
		<p>CBCGS B.Com. S.Y.</p>	<p>Optional</p> <p>Corporate Account-II</p>



		<p style="text-align: center;">Sem.-IV</p>	<ol style="list-style-type: none"> 1. Understand the regulatory environment in which the companies are formed and operate. 2. Student will be able to secure basic knowledge about Amalgamation, Absorption, Reconstruction, Liquidation and Holding companies. 3. Learned the practical knowledge of re-construction of companies. 4. Understand the accounting treatments of amalgamation, absorption, liquidation of companies and its technique. 5. Learn the deep insight of all the accounting aspects of company. Acquire knowledge of the concepts and application of accounts in preparation of financial statements. <p>Cost Account-II</p> <ol style="list-style-type: none"> 1. Get practical knowledge about costing methods. Students shall be able to comprehend the basic cost concepts and prepare cost sheet. 2. Students shall be able to gain the knowledge about the accounting treatment of Output costing, Contract costing, Operating costing Process costing and Cost reconciliation. 3. Confident in solving practical problems in costing <p>IT Application in Business-IV</p> <ol style="list-style-type: none"> 1. Students will be able to use the various applications of computer and internet in performing business operations. 2. Students will be able to understand the concept of E-business and E-governance. 3. Students will be able to work with computer while doing the business. 4. Students shall be able to apply the knowledge of computer skill for business purposes. <p>Goods and Services Tax (GST)-II</p> <ol style="list-style-type: none"> 1. The students to familiarize with GST and its provisions regarding determination of value of taxable supply, Input tax credit and e-filing. 2. Students able to prepare the tax planning, tax management, Payment of tax and filing of tax returns. 3. Student will able to examine the method of tax credit Inflows and outflows, tax imposition, tax exemption, tax deduction, Delivery of goods and services, Tax rates, Periodic tax returns. 4. Place of delivery of goods and services and its impact. <p>Business Environment (Elective)</p> <ol style="list-style-type: none"> 1. Students would be acquainted with business objectives, dynamics of business environment, various types of business environment and its analysis.
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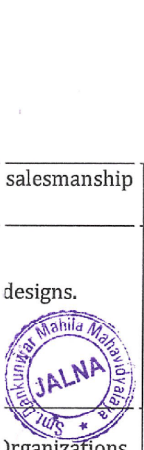
			<ol style="list-style-type: none"> 2. Students would be acquainted with various concepts like Government Policies, Economic trends, international business environment, Problems of growth, etc. 3. The students will be able to demonstrate and develop conceptual framework of business environment and generate interest in international business. 4. Critically assess the business environment of an organization using selected strategic tools.
		<p style="text-align: center;">CBCGS B.Com. T.Y. Sem.-V</p>	<p style="text-align: center;">DSC</p> <p>Advanced Financial Accounting-1</p> <ol style="list-style-type: none"> 1. This course provides students in-depth technical and conceptual knowledge of advanced accounting topics relating to business. 2. Students will learn how to prepare, read, analyze and evaluate the financial statements of Banking and Insurance Company as per guidelines provided under the relevant Accounting Standards. 3. The students will learn the role of Cloud Accounting, Forensic Accounting and Artificial Intelligence in Accounting and Auditing. <p>Management Accounting-I</p> <ol style="list-style-type: none"> 1. Students would explain the significance of basic concept, importance & functions of Management Accounting. Students would calculate the various ratios & working capital. 2. Apply and analyze different types of activity-based management tools. 3. Students will develop the essential ability of managers to use complex accounting information for decision-making. 4. This ability to analyze financial statements to deal more effectively with strategic options for their business units, Case studies for ratio analysis is taken as for understanding decision making capacity. <p>Auditing</p> <ol style="list-style-type: none"> 1. Students would outline the basic objective of Auditing, the concepts of errors and frauds, principles of audit and different types of audits. 2. It will provide the student with a working knowledge of auditing procedures and techniques, standards, ethics and legal environment, audit tools as well as audit reports. 3. Demonstrate an understanding of the nature and scope of auditing related to audit planning, vouching, verification and recent trends in auditing. Describe and discuss the regulatory framework of auditing and related services.



			<p>Business Regulatory Framework-I</p> <ol style="list-style-type: none"> 1. Students would recall various definitions and would be able to evaluate the provisions of Law of Contract, 1872, Sale of Goods Act, 1930, Consumer Protection Act, 1986, The Right to Information Act, 2005. 2. Students would be able to relate and apply various provisions related to Consumer Protection Act. 3. They would be aware of the rights of consumer and various consumer forums. 4. The Course will enhance the basic legal knowledge to business transactions and its enforceability in the court of law. <p>Computerized Accounting -1</p> <ol style="list-style-type: none"> 1. After completion of the course students should be able to Demonstrate an understanding of accounting theory, apply accounting procedures by using specialized computer accounting software (Tally ERP-9), Communicate effectively using standard accounting terminology, Demonstrate an understanding of accounting reports and records. 2. Compute and record financial transactions that are unique to business Identify and explain the components of general ledger software. <p>MSME Management (Elective)</p> <ol style="list-style-type: none"> 1. The students will be able to explain basic concepts and challenges of MSME. 2. Outline the opportunities to set-up MSME Units and role of rural & women entrepreneurship. 3. Illustrate roles of various institutions supporting MSMEs. Evaluate role of Government in Promoting Entrepreneurship.
		<p>CBCGS B.Com. T.Y. Sem.-VI</p>	<p>DSC</p> <p>Advanced Financial Accounting-II</p> <ol style="list-style-type: none"> 1. The student will be able to understand processes of financial accounting of-Farm Accounting, Local Self Government Account Account of Electricity. 2. Understand the new advanced financial accounting theory, practice, and problems. 3. Student will be able to demonstrate knowledge of International Financial Reporting Standards. <p>Management Accounting-II</p> <ol style="list-style-type: none"> 1. This course provides students with the increasingly important management accounting issues of organization.



			<p>2. Appraise current management accounting techniques and practices in their organization. Students will be able to prepare-Cash budget, Sales budget, Master budget, etc.</p> <p>3. This course deals with many of the present-day management accounting techniques.</p> <p>Direct Tax</p> <p>1. By the end of this course, it is expected that the student will be able to Understand concepts and importance of direct tax.</p> <p>2. Understanding the status of persons, residence, etc.</p> <p>3. Classification of allowances and calculation of income from salaries, Computation of income from house property, income from other sources and capital gains.</p> <p>4. Students would identify the technical terms related to Income Tax. Students would compute the net total income of an individual</p> <p>Business Regulatory Framework-II</p> <p>1. The students will be acquainted with the legal framework applicable to business.</p> <p>2. Able to have a basic understanding of the laws relating to Negotiable Instrument Act, Company Act 2013, Securities and Exchange Board of India Act, Intellectual Property Right Act, Information Technology Act, etc.</p> <p>Computerized Accounting-II</p> <p>1. Perform accounting tasks; maintain records and prepare and analyse reports for a business.</p> <p>2. Analyse financial statements, prepare managerial reports, and suggest appropriate actions to eliminate problems.</p> <p>3. Create accounting-related spreadsheets and charts by enhancing previously acquired finance, accounting and computer skills.</p> <p>4. Students would be able to appreciate the development and design of computerized accounting system and they would be able to discuss the practical use.</p> <p>Advertising Salesmanship (Elective)</p> <p>1. Understand the basic concepts of advertisements and salesmanship.</p> <p>2. The student will be able to Explain the use of advertising and sales promotion as a marketing tool.</p> <p>3. Describe advertising and sales promotional ideas.</p> <p>4. Explain appropriate selection of media. Discuss effectiveness of advertising and sales promotion.</p>
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				5. Develop practical understanding among the students associated with salesmanship through classroom discussion/participation and projects.
2.	M.Com NEP-2022	M.Com F.Y. Sem-I	RM-1	Research Methodology 1. Describe the meaning, objectives of Research. 2. Determine the research problem and understanding the major research designs. 3. Determine data sources and learn the art of designing a questionnaire. 4. Identify various sampling techniques used for data collection. 5. Identify the Data collection and Fieldwork. 6. Learn how to communicate for feedback and follow up.
			DSC-1	Management Process & Organizational Behaviour 1. Students are aware about the Importance & Role of Management in the Organizations. 2. Evaluate the different aspects related to Decision Making and Controlling Process. 3. Describe the different theories related to Individual behaviour in the Organization. 4. Analyse Group Behavioural influence in the Organization. 5. To practice the process of management's four functions: planning, organizing, leading, and controlling.
			DSC-2	Managerial Economics 1. Describe various approaches of consumer behaviour and derivation of demand accordingly. 2. To know about the elasticity of demand. 3. Describe the probable outcomes of concept of Production and Cost their functions and relations. 4. Understand transformation of inputs into output and associated cost in short run as well as in long run, 5. Know specific laws related to behaviour of production and cost functions. 6. Determination of price under different market condition.
			DSC-3	Corporate Financial Accounting 1. Nature and classifications of accounting theory, the use of GAAP and selected accounting principles 2. Acquired the knowledge in company accounts. 3. Construct the financial statements of company within the frame work of AS. 4. To know the accounting and reporting requirements of the Corporation's Act relevant to AS. 5. Record and illustrate the effects of a range of corporate financial accounting issues.



			<p>6. Familiarize the analytical skills in corporate accounting.</p> <p>7. Gain the confidence in various methods for calculating good will and shares, and preparation of financial statements.</p>
		DSC-5/6 Elective-1	<p>Interpretation of Corporate Financial Statement/ Industrial Economics</p> <ol style="list-style-type: none"> 1. Define and explain the fundamental concepts of industrial economics. 2. Apply various economic theories to real-world industrial scenarios, enhancing decision-making skills in business contexts. 3. Evaluate the behaviour of firms under different market structures and understand the implications for pricing and output. 4. Identify the determinants of industrial location and assess their impact on regional economic development.
		M.Com F.Y. Sem.-II	
		OJT-1	
		DSC-10	<p>Advance Cost Accounting</p> <ol style="list-style-type: none"> 1. To Know various types of Budgets and its controlling system. 2. To know about standard Costing, distinguishing between standard costing and budgetary control calculating variance and its analysis. 3. Can become expert in marginal costing and absorbing costing. 4. Can determine Break Even Point and prepare cost volume profit. 5. Can prepare financial and cost information report for various type of managerial decision.
		DSC-11	<p>Marketing Management</p> <ol style="list-style-type: none"> 1. Identify the scope and significance of Marketing in Industry and will be able to illustrate market research skills for designing innovative marketing strategies for business firms and to marketing communication skills relevant to the corporate world. 2. Understand the dynamics of marketing in business. 3. Demonstrate the ability to carry out market research projects. 4. Apply key marketing theories, frameworks and tools.
		DSC-12	<p>Financial Management</p> <ol style="list-style-type: none"> 1. Understand the basis of financial transaction which are applied in business and industry. 2. Demonstrate an understanding of the overall role and importance of the finance function, describe the financial environment. 3. Provide an in-depth view of the process in financial management of the firm.



			<ol style="list-style-type: none"> 4. Develop knowledge on the allocation, management and funding of financial resources. 5. Enhancing student's ability in dealing in working capital decision and also long-term capital, which involves major capital investment decisions. 6. Identify legal issues that impact financial and other risks affecting business.
		DSC-14 Elective-2	<p>E-COMMERCE</p> <ol style="list-style-type: none"> 1. Understand and articulate the fundamental concepts and significance of e-commerce in the modern business environment. 2. Analyse various e-commerce models and determine their applicability in different business scenarios. 3. Design and implement e-commerce solutions, utilizing appropriate technologies and platforms. 4. Identify and evaluate security measures essential for protecting e-commerce transactions and data. 5. Understand and apply legal and ethical considerations in the development and management of e-commerce activities. 6. Create effective digital marketing strategies to enhance online business presence and customer engagement. 7. Stay informed about emerging trends and technologies in e-commerce to adapt to the evolving digital landscape.
	M.Com S.Y. Sem.-III	DSC-17	<p>Business Environment</p> <ol style="list-style-type: none"> 1. Understand the role and relevance of business environment. 2. Identify factors leading to economic environment of business. 3. Determine the impact of political and legal environment on business decision. 4. Identify the socio-cultural and international environmental factors 5. Analyse the technical environment for business in India.
		DSC-19	<p>Strategic Management</p> <ol style="list-style-type: none"> 1. Understand the basic concepts and principles of strategic management analyse the internal and external environment of business 2. Develop and prepare organizational strategies that will be effective for the current business environment. 3. Devise strategic approaches to managing a business successfully in a global context.
		DSC-20	<p>International Marketing</p>




			<ol style="list-style-type: none"> 1. To understand and articulate the fundamental concepts and significance of international marketing. 2. To evaluate the impact of various environmental factors on international marketing decisions. 3. To formulate effective marketing strategies for international markets, including market entry, segmentation, and positioning. 4. To Plan and manage product development, branding, and pricing strategies suitable for global markets. 5. To create comprehensive promotion and distribution plans tailored for international audiences. 6. To identify and analyse emerging issues in international marketing, including ethical considerations and the impact of globalization.
		DSC-21 Elective-3	Statistical Analysis (Elective) <ol style="list-style-type: none"> 1. Determine an understanding of the theory of probability, rules of probability and probability distributions. 2. Comprehend the decision-making process under uncertainty using statistical tools. 3. Describe the concepts in sampling, sampling distributions and estimation. 4. Identify the meaning and importance of correlation and regression analysis including both simple and multiple correlation and regression.
	B.A.S.Y. Sem.-IV	RP-2	Research Project <ol style="list-style-type: none"> 1. Determination and Carrying out a substantial research-based project 2. Describe and Demonstrate capacity to improve student achievement, engagement and retention 3. Describe and Demonstrate capacity to lead and manage change through collaboration with others 4. Describe and demonstrate an understanding of the ethical issues associated with practitioner research 5. Determine and Analysis of data and synthesize research findings 6. Report research findings in written and verbal forms 7. Determine the uses of research findings to advance education theory and practice.
		DSC-26	Security Analysis <ol style="list-style-type: none"> 1. Classification of the various alternatives available for investment. 2. Determine and Measure risk and return.



			<ol style="list-style-type: none">3. Identify the relationship between risk and return.4. Determine the value of the equities and bonds.5. Gain knowledge of the various strategies followed by investment practitioners.
		DSC-27	<p>Advertising and Media Management</p> <ol style="list-style-type: none">1. Perceive about Media Planning, Strategy and Management with reference to current business scenario.2. Understand and analyse the relevant research in advertising and marketing communication.3. Expand the knowledge of emerging media advertisement.4. Design effective visual communication for various advertising approaches.5. Careers in advertising & Agency selection.6. Examines the impact of Advertising on Production Cost/ Distribution Cost & Consumer Price.
		DSC-28	<p>Marketing Research</p> <ol style="list-style-type: none">1. It leads to innovation and research for the businessman and entrepreneurs2. It leads to increase the job opportunities in the field of marketing and service sector,3. It will be utilizing the available resources of country, with the help of proper marketing,4. It is very important to go with global trade and commerce through the marketing and service sector due to the proper market study and research,5. It will be help to fill up the gap in regional development of the country, by providing industrial development opportunities due to the proper market knowledge.
		DSC-30 Elective-4	<p>Travel and Tourism</p> <ol style="list-style-type: none">1. Familiar with all the basic/background knowledge of travels and tourism.2. Familiar with Indian and Maharashtra Tourism.3. Able to handle travels and tours in India.4. Familiar with Travel Agency and Tour Operation Business.5. Able to start their own tours and travel agencies.


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