



S.E.M.T.'S  
MOINUDDIN B. HARRIS COLLEGE OF ARTS,  
A.E.KALSEKAR COLLEGE OF COMMERCE & MANAGEMENT.  
(Affiliated to the University of Mumbai)  
Nawayat Nagar, SOPARA (W), Vasai, Dist- Palghar  
PIN - 401 203, (MAHARASHTRA)

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## Criteria 2 -2.6.1

Programme Outcomes, Programme Specific Outcomes  
&  
Course Outcomes (Undergraduate Courses)





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**PROGRAMME OUTCOME, PROGRAMME SPECIFIC OUTCOM &**  
**COURSE OUTCOME(UNDERGRADUATE COURSES)**

**Programme Name: - Bachelor of Commerce**

**Programme Outcomes:**

**PO1:** On completion of three years of Bachelor of Commerce (B.Com), the students will develop a strong foundation in the fundamentals of commerce and finance.

**PO2:** The programme enables the students to develop the skills of applying concepts and techniques of commerce in a business environment.

**PO3:** The programme provides the students with the knowledge of different specializations relevant to Commerce and Trade sector and leads to comprehensive understanding of the business processes and its dynamics.

**PO4:** The programme helps (assists) the students in holistic development, which will enable them in implementing strategies for sustainable development.

**PROGRAMME SPECIFIC OUTCOMES:**

**PSO1:** The three-year course helps students to achieve proficiency in different areas of business, economics, accounting, commerce, finance, advertising, law, environment management, communication and modern technology.

**PSO2:** The programme helps the students to acquire analytical skills, communication skills, decision making and problem-solving skills that are relevant in day to day business operations.

**PSO3:** The programme helps to transform students as qualified, employable and socially responsible professionals in different areas of Global Business and sustainable Economy.

**PSO4:** Students will be able to do higher education and advance research in the field of commerce and finance.

**F.Y.B.COM Semester-I**

Serial No.	Course Name	Course Code	Course: Outcome
1.	Commerce I	UBCOMFSI.2	<ol style="list-style-type: none"><li>1. The learner is able to identify the objectives of business and the new trends prevailing in business.</li><li>2. The learner can state the various constituents of the business environment and their effect on business.</li><li>3. The student can recognize the process on how a project is planned and what are the various</li></ol>

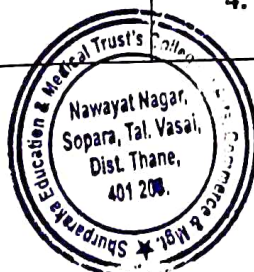


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			<p>statutory requirements in promoting the business unit.</p> <p>4. The student can define the 'concept of entrepreneurship, concept of entrepreneur and can discuss the challenges faced by women entrepreneurs in India.</p>
2.	Foundation Course I	UBCOMFSI.7	<p>1. The student would be able to analyze various social issues and regional variations according to rural, urban and tribal area. It would also help students to be socially responsible citizen.</p> <p>2. The student would be sensitized with issues about gender inequality and its impacts on women in the Indian society. It will also highlight the problems of disabled people.</p> <p>3. The student would able to recognize the inequalities arose due to caste system and inter group conflicts and examine causes and impacts with reference to Indian Society.</p> <p>4. The student would be in position to comprehend philosophy, structure of Indian constitution. Student will be able to fulfil the fundamental duties for maintaining peace and harmony in Indian Society.</p> <p>5. The student would analyse significant aspects of political processes in Indian context and would be in a position to understand role of women in Indian Politics.</p>
3.	Environmental Studies I	UBCOMFSI.5	<p>1. The learner will acquire knowledge about biotic and abiotic components of the environment and its interrelationship with the human being.</p> <p>2. The student would gather facts about types of natural resources with the causes of degradation. The acquired knowledge can be helpful to implement sustainable strategies for the development, utilization, and conservation of natural resources.</p> <p>3. The student would get statistics about the status of the population in the world and would evaluate the causes of population explosion and its impact on the environment, resources, trade and national and international market.</p> <p>4. The learner will get information about the causes and impacts of urbanization and</p>

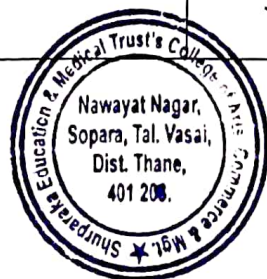


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			become acquainted with the concept of the Smart City and sustainable development.
4.	Accountancy and Financial Management-I	UBCOMFSI.1	<ol style="list-style-type: none"> <li>1. The student gets insights into the basics of Accounting Standards, Concepts and Principles to have the foot hold in Accounts with the calculations of Inventory valuations by periodic and perpetual inventory system with the help of FIFO and Weighted Average methods.</li> <li>2. The learner develops professional skills by understanding the final accounts of manufacturing concerns of proprietary firms; it would lay their strong foundation on Accounts and Financial Management.</li> <li>3. The student will be able to explain Departmental accounting by allocating basis of expenses and income.</li> <li>4. The student constructs the accounting of Hire purchase by knowing the calculation of interest and hire purchase transactions by asset purchase method based on full cash price.</li> </ol>
5.	Business Economics-I	UBCOMFSI.3	<ol style="list-style-type: none"> <li>1. The student can define the scope of business economics and basic economic relations.</li> <li>2. The student can describe the demand function and measure the elasticity of demand.</li> <li>3. The student can explain the Law of Variable Proportions-isoquants, ridge lines and least cost.</li> <li>4. On completion of this topic, the student will be able to classify production cost in the short run and long run</li> </ol>
6.	Business Communication	UBCOMFSI.4	<ol style="list-style-type: none"> <li>1. The student will be able to define the basic concepts of Communication and Business Communication.</li> <li>2. The student recognises the different channels, methods, and modes of communication in business, and their advantages and disadvantages.</li> <li>3. The student will be able to list out the possible barriers to official communication</li> </ol>



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			<p>and ways to overcome them.</p> <ol style="list-style-type: none"> <li>4. The student will be able to discuss the importance of Listening skills in business, Business Ethics, and learn etiquette observed in various situations of business.</li> <li>5. The student will recognise the parts of a business letter and implement how to correspond for various official purposes, as also to prepare a resume.</li> <li>6. The student will apply the skill of cohesive and coherent writing.</li> </ol>
7.	Mathematical techniques statistical techniques -I	UBCOMFSI.6	<ol style="list-style-type: none"> <li>1. The student will be able to apply fundamental concept in Shares and Mutual Funds, to understand mechanism of investment and savings in private sectors i.e. Banking, Insurance and other financial services.</li> <li>2. The student will be able to evaluate total number of possibilities to perform a particular task and to find optimum solution to problems.</li> <li>3. The student will be able to apply core knowledge of measurement of central tendencies and dispersion.</li> <li>4. The student will be able to evaluate process in unbiased experiment Probability.</li> <li>5. The student will be to apply mathematical model to different situations to suggest best possible decision in business.</li> </ol>

**F.Y.B.COM Semester-II**

Serial No.	Course Name	Course Code	Course: Outcome
1.	Commerce II	UBCOMFSII.2	<ol style="list-style-type: none"> <li>1. The student will remember the nature of service and service process.</li> <li>2. The student will be able to explain the basic concepts and theories of service management.</li> <li>3. The student identifies the broad basic elements of managing service design, delivery and performance.</li> <li>4. The student will be able to apply the knowledge of</li> </ol>

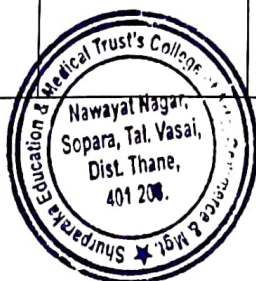


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			5. service management to analyze the daily operation of common service organizations
2.	Foundation Course II	UBCOMFSII.7	<ol style="list-style-type: none"> <li>1. The student can recollect the concept of Globalization, privatization and liberalization with use of technology and communication and evaluate its impact on commerce, trade, business and economics in Indian society.</li> <li>2. The learner will be able to state the Fundamental rights of Indian Constitution and would be able to use it while working in policy planning in commerce, finance, trade, market, business and industrial environment.</li> <li>3. The learner will be able to recollect the information about basics of environmental ecology and interconnection between natural capital and environmental natural resources and positive impact sustainable development on commerce, trade, finance and international market.</li> <li>4. The student can discuss about causes of stress and conflict in Indian society. By evaluating the importance of values and ethics, student would be more socially responsible citizen and ethical in business environment.</li> <li>5. The student would demonstrate coping mechanism for managing stress and conflict in the society which can be implemented to have peace and harmony in the society.</li> </ol>
3.	Environmental Studies II	UBCOMFSII.5	<ol style="list-style-type: none"> <li>1. The learner can explain classification, sources and effects on solid waste along with strategies of solid waste management with reference to Mumbai as case study.</li> <li>2. The Student can distinguish environmental problems associated with agriculture and industries and associated national and international trade and commerce.</li> <li>3. The learner will be able to recollect types; socio-economic and environmental impacts of tourism. It would also provide detailed insight about the challenges of tourism and the economic potential in India on New</li> </ol>

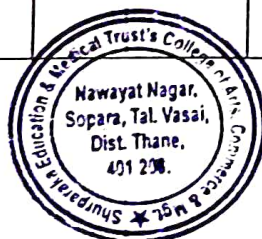


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			<p style="text-align: right;"><i>tourism Policies.</i></p> <p>4. The learner will be able to explain the environmental movement and different tools of environmental management to be utilized for the maintaining ecosystem's stability with economic development</p>
4.	Accountancy and Financial Management-II	UBCOMFSII.1	<p>1. The learner can explain the basic purpose of in complete records by preparing final accounts of proprietary trading concern by conversion method in the accountingsystem properly.</p> <p>2. The student can describe the consignment accounting for ensuring the system of financial management appropriately by invoicing of goods at higher price excluding overriding commission, normal loss and abnormal loss.</p> <p>3. The learner can interpret the branch accounting in the accounting system by debtors and stock &amp; debtors' methods of branch accounting.</p> <p>4. The student can define Fire Insurance claim in the accounting system by computing the loss of stock and ascertainment of claim as per the insurance policy.</p>
5.	Business Economics-II	UBCOMFSII.3	<p>1. The student will be able to identify and explain Perfect competition and Monopoly models.</p> <p>2. The student can differentiate between Monopolistic competition and oligopoly market structure</p> <p>3. The student can calculate pricing methods like cost - plus (full cost)/mark-up pricing, marginal cost pricing, discriminating pricing.</p> <p>4. The student can explain the importance of capital budgeting- steps in capital budgeting and techniques of Investment appraisal.</p>
6.	Business Communication	UBCOMFSII.4	<p>1. The student will acquire effective presentation skills.</p> <p>2. The student will be able to state about different kinds of group communication, and learn to prepare themselves for situations like interviews, Group Discussion, Meetings and Conference.</p>



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			<ol style="list-style-type: none"> <li>3. The student will get orientation about the importance and measures of Public Relations, and how to prepare a Press Release.</li> <li>4. The student will adept to different kinds of official correspondence: sales letter, inquiry letter.</li> <li>5. The student will be able to apply concept of report writing, drafting business proposals, and summaries.</li> </ol>
7.	Mathematical techniques statistical techniques -II	UBCOMFSII.6	<ol style="list-style-type: none"> <li>1. The student will be able to analyse rate of change in total revenues and quantity sold in Economics and Commerce.</li> <li>2. The student will be able to apply knowledge of Simple Interest and Compound Interest, Annuity to understand investment mechanism in banking and other financial services.</li> <li>3. The student will be able to analyse and estimate degree of relation between two independent variables.</li> <li>4. The student will be able to evaluate index numbers and application to banking and insurance sector</li> <li>6. The student will be able to solve probability related problems.</li> </ol>

**S.Y.B.COM Semester-III**

Serial No.	Course Name	Course Code	Course: Outcome
1.	Advertising I	UBCOMSSIII.5	<ol style="list-style-type: none"> <li>1. The student will get an insight into what is IMC and what is advertising.</li> <li>2. The student will recognize an advertising agency and its working. They will know the various career options available.</li> <li>3. The student will be able to deliberate on the economic and social impact of advertising on the society.</li> <li>4. The student will be able to analyse the latest trends in Advertising.</li> </ol>
2.	Commerce III	UBCOMSSIII.2	<ol style="list-style-type: none"> <li>1. The student can describe the conceptual aspects and evolution of management.</li> <li>2. The learner can implement concepts of planning and decision making.</li> </ol>



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			<ol style="list-style-type: none"> <li>3. The student will get an idea of what organising skills are and will be able to differentiate the concept of delegation of authority.</li> <li>4. The learner will be able to relate what are the factors which affect motivation, analyse the leadership skills required to manage the organisation and team.</li> </ol>
3.	Business Economics-III	UBCOMSSIII.4	<ol style="list-style-type: none"> <li>1. The student will be able to measure the different concepts of National Income and describe the phases of trade cycle.</li> <li>2. The student can explain the determination of effective demand based on aggregate demand function and aggregate supply function.</li> <li>3. The student can describe the post Keynesian concepts of IS-LM Model. Philips curve and supply side economics.</li> <li>4. On completion of the topic, student can differentiate between different types of inflation and its effects.</li> </ol>
4.	Accountancy and Financial Management-III	UBCOMSSIII.1	<ol style="list-style-type: none"> <li>1. The learner will describe the simple final accounts, demonstrate the effect on final accounts when a partner is admitted during the year and partner retires or dies during the year.</li> <li>2. The student will implement excess capital method under Piece meal distribution for cash distribution on dissolution of partnership firm.</li> <li>3. The learner will get an appropriate mastery of the knowledge, skills and tools of financial accounting principles in amalgamation of firms.</li> <li>4. The learner will use the accounting process to be followed in conversion of firm into company by</li> <li>5. knowing how to calculate purchase consideration and preparing balance sheet of purchasing company.</li> </ol>
5.	Financial Accounting & Auditing - Introduction to	UBCOMSSIII.7	<ol style="list-style-type: none"> <li>1. The student obtains insights of the basics of Management Accounting Concepts and of statements, Trend analysis and comparative statements.</li> </ol>



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	Management Accounting		<ol style="list-style-type: none"><li>2. The student will calculate various profitability, solvency, liquidity, market ratios from the financial statements</li><li>3. The student will learn to manage working capital requirement based on operating cycle of the firm.</li><li>4. The student will be able to apply capital budgeting techniques such as payback period, ARR, NPV etc. to find out the financial viability of the project.</li></ol>
6.	Business Law- I	UBCOMSSIII.3	<ol style="list-style-type: none"><li>1. The student will be able to recollect about the essentials of valid contract.</li><li>2. The student can state about the free consent, void agreements under the Indian Contract Act, e-contracts.</li><li>3. The student will be able to recollect the Law of indemnity and guarantee, concepts, essential elements of Indemnity and guarantee, duties of Bailor and Bailee, difference between pledge and loan.</li><li>4. The student will be able to state contract of sale, essentials elements, types of goods, effects of destruction of goods.</li><li>6. The student will be able to interpret various technical aspects of negotiable instruments act such as promissory note.</li></ol>
7.	Foundation Course - III	UBCOMSSIII.6	<ol style="list-style-type: none"><li>1. The learner will be able to define types of human rights violation and their redressal mechanism for minority groups in India such as women, children, SC, ST etc.</li><li>2. The student will be able to describe about different types of Environmental Disasters.</li><li>3. The learner will be able to recollect the development of science in a different era and would also be in a state to elaborate the role of science in everyday life.</li><li>4. The student will be able to describe different types of interpersonal and communication skills.</li></ol>



  
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S.Y.B.COM Semester-IV

Serial No.	Course Name	Course Code	Course: Outcome
1.	Advertising II	UBCOMSSIV.5	<ol style="list-style-type: none"><li>1. The student can state about the traditional media, new age media.</li><li>2. The student can discuss what is an advertising campaign, how advertising budget is determined and how media planning is done.</li><li>3. The student can explain the creative aspects involved in making an advertisement.</li><li>4. The learner can state the essentials required in making print ads and creating broadcasting ads.</li></ol>
2.	Commerce IV	UBCOMSSIV.2	<ol style="list-style-type: none"><li>1. The student is able to differentiate what are Production Management and Inventory Management and gets an idea of how the manufacturing unit works.</li><li>2. The student can recognize what are the dimensions of quality and what is SQM, various quality management tools.</li><li>3. The student will remember the functions of the Indian Financial markets and the regulatory bodies (SEBI).</li><li>4. The student can explain mutual funds, commodity markets, start-up ventures and micro finance and how they work.</li></ol>
3.	Business Economics-IV	UBCOMSSIV.4	<ol style="list-style-type: none"><li>1. The student will define the scope of public finance and explain the theory of maximum social advantage.</li><li>2. The students will differentiate between types of public <del>and</del> and types of taxes.</li><li>3. The student will be able to classify types of public expenditure and public debt.</li><li>4. The student will be able to explain the role of fiscal policy in economic stabilization and the role of union budget.</li></ol>
4.	Accountancy and Financial Management-IV	UBCOMSSIV.1	<ol style="list-style-type: none"><li>1. The student can discuss capital structure of the company, different types of Shares and Debentures, procedure for issue of shares / debentures as per Companies act 2013 .</li><li>2. The student will be able to implement procedure and legal framework in respect of redemption of preference Shares and its accounting.</li></ol>



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			<ol style="list-style-type: none"> <li>3. The student will be able to implement procedure and legal framework in respect of redemption of Debentures and its accounting.</li> <li>4. The student will be able to identify measure and report profits earned by a business before and after it are being acquired by a company.</li> </ol>
5.	Financial Accounting & Auditing - Introduction to Management Accounting	UBCOMSSIV.7	<ol style="list-style-type: none"> <li>1. The student will be able to identify the opinion of an auditor about correctness and reliability of accounts and the financial position of the business concern by knowing general principles and responsibilities of an auditor.</li> <li>2. The student can state the arithmetic accuracy of the books of account and to find out whether the transactions entered in the books of account are correct or incorrect.</li> <li>3. The learner will describe the auditing techniques and internal audit by understanding the basic concept of test checking, audit sampling, internal control and internal audit.</li> <li>4. The student can implement vouching and verification in different accounts, vouch the various income, expenditure and verify assets and liabilities.</li> </ol>
6.	Business Law- II	UBCOMSSIV.3	<ol style="list-style-type: none"> <li>1. The student can state about the role of the promoters of the company, classification of company, lifting of corporate veil, about memorandum of association and articles of association.</li> <li>2. The student will be able to explain the rights and liabilities of the member of a company.</li> <li>3. The student can recollect traditional Partnership Act along with the new Limited Liability Partnership Act.</li> <li>4. The student can state their own rights as a consumer and how they can use these rights when they are cheated as a customer.</li> <li>5. The student will be able to describe the Intellectual Property Rights. They can state the patents, copyright and trademark and the procedures of obtaining all the three rights.</li> </ol>
7.	Foundation Course - IV	UBCOMSSIV.6	<ol style="list-style-type: none"> <li>1. The student would get an outline of rights reserved for the consumer along with detailed information on the Right to</li> </ol>



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			<p>Information and Public Investigation Litigation Act.</p> <ol style="list-style-type: none"> <li>2. The learner will be able to state the different approaches of Ecology which would help them to understand Environmental Principles for sustainable Development and Environmental pollution control.</li> <li>3. The student will be able to describe the advanced technological inventions and their application in human life.</li> <li>4. The student will be able to recollect about competitive examinations conducted with their pattern and eligibility criteria and knowledge about various softskills.</li> </ol>
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**T.Y.B.COM Semester-V**

Serial No.	Course Name	Course Code	Course: Outcome
1.	Financial Accounting	23101	<ol style="list-style-type: none"> <li>1. The learner will be able to write the financial statements i.e Profit &amp; Loss A/c and Balance Sheet of company by applying provisions of companies Act and relevant accounting standards.</li> <li>2. The learner will be able to explain concept of internal reconstruction, and it's accounting by applying relevant legal guidelines and accounting standards.</li> <li>3. The students can explain need for buyback, its impact and the process for the same.</li> <li>4. The learner will be able to describe the Legal provisions and procedure of Investment Accounting</li> <li>5. The learner will be able to describe ethical code of conduct to be followed by financial accountant.</li> </ol>
2.	Export Marketing-I	23116	<ol style="list-style-type: none"> <li>1. The learner will be able to describe the international business vocabulary with specific emphasis on terms associated with international trade and import / export operations.</li> <li>2. The learner will be able to identify major product decisions that are necessary for export markets.</li> <li>3. The learner will be able to identify factors that indicate strong potentials of export</li> </ol>

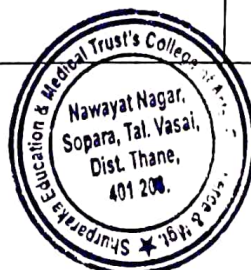


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			<p>market in order to define market selection models or drive market selection systems.</p> <ol style="list-style-type: none"> <li>4. The learner will be able to explain the export incentives</li> <li>5. and various schemes provided by the government of India.</li> </ol>
3.	Direct Tax and Indirect Tax Paper -I	23115	<ol style="list-style-type: none"> <li>1. Legal regime governing the direct taxes and different terms used in Income tax are explained by the student.</li> <li>2. The student applies legal provisions to decide the residential status of f individual and to determine taxability of particular income under different residential status of assesses.</li> <li>3. The student will be able to apply the provisions for computing incomes under head Salaries, House Property, Business and Profession, Capital Gains and Other Sources.</li> <li>4. The student can paraphrase the concept of deductions from total income and can apply different deductions.</li> <li>5. The student will be able to evaluate taxable income of an individual after considering legal provisions of computing income under different heads and deductions.</li> </ol>
4.	Commerce V	23114	<ol style="list-style-type: none"> <li>1. The student can define the concepts in marketing and understand Consumer behaviour, CRM etc.</li> <li>2. The learner can identify what are the areas where the product decision is to be taken and get an idea of the concept of brand and pricing.</li> <li>3. The student will be able differentiate the concept of physical distribution supply chain management, sales promotion.</li> <li>4. The student can relate to new trends in marketing and will be prepared to face the challenges as a marketing manager.</li> </ol>
5.	Economics- V	23113	<ol style="list-style-type: none"> <li>1. The student will be able to discuss the New Economic Policy 1991, sustainable development goals and policy measures, Foreign Investment Policy Measures in India.</li> <li>2. The learner will analyse the effect of National Agricultural Policy 2000, Agricultural Pricing,</li> </ol>



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			<p>Agricultural finance and Agricultural marketing in India</p> <ol style="list-style-type: none"> <li>The student can explain the role of Industrial sector and the MSME Sector in India</li> <li>The student will be able to evaluate the reforms introduced in Indian money and Capital market.</li> </ol>
6.	Computer System and Applications Paper -I	23120	<ol style="list-style-type: none"> <li>The student will be able to analyse the basics of data communication, network infrastructure including network devices and topologists Reference Model and working of internet</li> <li>The student will be able to describe the basic concepts of database and execute the basic DDL commands like CREATE, ALTER, RENAME, SHOW, DESCRIBE and DROP in MySQL.</li> <li>The learner will be able to create and execute the DCL (START, COMMIT, and ROLLBACK) and DML (SELECT with logical operators) queries, multi table and nested queries up to two levels using HAVING clause.</li> <li>The student will be able to use the basic formatting tools in excel and implement different financial, statistical and mathematical functions along with data analysis tools like sorting, subtotal and pivot table.</li> </ol>
7.	Cost Accounting-I	23107	<ol style="list-style-type: none"> <li>The student will be able to apply basic cost accounting concepts by interpreting the concepts of cost, centers, cost units, cost classification, coding systems, semivariable costs and cost behaviors pattern.</li> <li>The student will be able to analyse the various procurement process of store procedures &amp; documentation, EOQ.</li> <li>The student will be able to interpret the labour costing after learning about labour costing.</li> <li>The student will be able to define overheads by examining information about Functional Analysis of factory, administrative and selling &amp; distribution.</li> <li>The student will be able to interpret the basics of cost accounting and reconciliation statement</li> </ol>



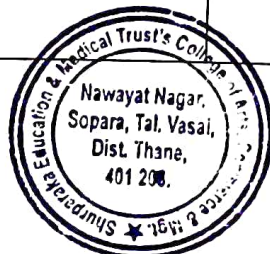
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**T.Y.B.COM Semester-VI**

Serial No.	Course Name	Course Code	Course: Outcome
1.	Financial Accounting	83001	<ol style="list-style-type: none"><li>1. The student will be able to define concept of Amalgamation, Absorption and External Reconstruction, to summarize &lt;1ncl apply accounting procedure of the same.</li><li>2. The student will be able to identify foreign currency transactions such as import and export of goods and services, purchasing assets from foreign vendor and borrowing in foreign currency and its accounting by applying AS 11.</li><li>3. The student will be able to apply concept of Liquidation of Companies and become capable of preparing Statement of Affairs and liquidators' final statement of account by following relevant accounting procedure.</li><li>4. The student will be able to interpret legal provisions and procedure for underwriting of Shares and Debentures and to calculate liability of underwriters and its accounting.</li><li>5. The student will be able to sketch Statutory Provisions regarding LLP and to prepare financial statement of limited liability partnership as per regulations of Limited Liability Partnership Act also to describe accounting procedure for conversion of partnership into LLP.</li></ol>
2.	Export Marketing-II	83016	<ol style="list-style-type: none"><li>1. The student will be able to explain product planning and pricing decisions related to exports, also they can recall International commercial (NCO) terms.</li><li>2. The student will be able to recall components of logistic support 111 export marketing and importance of marketing which includes ;advertising, sales promotion in export marketing.</li><li>3. The student will be able to described Pre-shipment and post shipment finance in export, role of commercial, ECGC and Exim Bank.</li></ol>



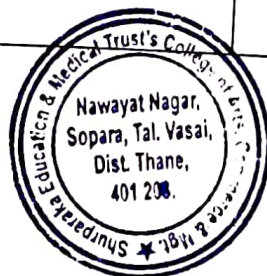
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			4. The student will be able to tell about the Shipping and custom stage formalities, role of clearing and forwarding agent.
3.	Direct Tax and Indirect Tax Paper -II (GST Tax Act)	83015	<ol style="list-style-type: none"> <li>1. The student will be able to define the concept of GST, its need and advantages. Students also recall different terms used for GST.</li> <li>2. The student will be able to describe provisions for the basis of charging and legal framework for collection of tax.</li> <li>3. The student will be able to describe legal provisions and its application for determining Time, Place and Value of supply which is basis for determination of GST.</li> <li>4. The student will be able to discuss provisions of Input Tax Credit and legal provisions regarding payment of tax to the government.</li> <li>3. The student will be able to explain legal provisions regarding registration under GST law and its procedure.</li> </ol>
4.	Commerce VI	83014	<ol style="list-style-type: none"> <li>1. The student will be able to define conceptual aspects of HRM, HRP and recruitment and selection.</li> <li>2. The learner will be able to explain concept of HRD, Performance Appraisal and controlling etc.</li> <li>3. The student can differentiate between the Leadership and motivational theories implemented in organizations; they will also get an insight on the process of employee grievance redressal system.</li> <li>4. The learner can examine the changing trends in HRM which will equip them to work with discipline in an organization.</li> </ol>
5.	Economics- VI	<u>83013</u>	<ol style="list-style-type: none"> <li>1. The student will be able to list out the theories of International Trade -Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory, Terms of Trade.</li> <li>2. The student will relate the effect of commercial policy like free trade and protection on.</li> <li>3. The student can explain the structure of Balance of Payment, types of disequilibrium and role of WTO.</li> <li>4. The student can describe the role of Foreign</li> </ol>



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			Exchange Market, Purchasing Power Parity Theory, Role of Central Bank.
6.	Computer System and Applications Paper -II	<u>83020</u>	<ol style="list-style-type: none"><li>1. The students will able to examine the current E-commerce business and threats facing organizations that conduct business online and also discuss the cryptography and related security techniques.</li><li>2. The student will be able to execute and compare the different database functions (LOOKUP, VLOOKUP, HLOOKUP), conditional logic functions (IF, Nested IF, COUNTIF, SUMIF) and string functions (LEFT, RIGHT, LEN, UPPER, LOWER, PROPER, TRIM, FIXED) in excel.</li><li>3. The student will be able to demonstrate the use of different Date, Statistical functions and data analysis Using Scenarios, Goal Seek, Solver and executing Macros.</li><li>4. The student will be able to create a simple visual basic project using different visual basic controls, variables, constant, decision and Condition statement, sub procedures</li></ol>
7.	Cost Accounting-II	<u>83007</u>	<ol style="list-style-type: none"><li>1. The student will be able to explain the advantages and disadvantages of cost control ledger accounts, principal accounts and subsidiary.</li><li>2. The student will be able to describe the concept of contract costing by knowing the ascertainment of the total cost of the contract.</li><li>3. The student will be able to explain the nature and scope of cost accounting by understanding the concepts about the process of costing in various stages.</li><li>4. The student will be able to calculate marginal costing and know the impact of variable costs on the volume of output.</li><li>5. The student will be able to recall how to control costs mainly by setting standards for each type of cost incurred by material, labour and overhead in standard costing.</li></ol>



  
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**PROGRAMME OUTCOME, PROGRAMME SPECIFIC OUTCOME &  
COURSE OUTCOME (UNDERGRADUATE COURSES)**

**Programme Name: - B.COM (ACCOUNTING & FINANCE)**

**Programme Outcomes:**

**PO1:** At the end of the programme, student will be able to understand and appreciate the implications of Accounting and Finance on the dynamic business environment.

**PO2:** The student acquires in-depth knowledge regarding the inter-relationship between money, taxation, management skills and legal framework.

**PO3:** The programme lays a strong foundation for student to identify and pursue either professional exams like CA, CMA and CS or Post Graduation in Commerce, Finance, Human Resource, Marketing and Law.

**PROGRAMME SPECIFIC OUTCOMES:**

**PSO1:** Student will be equipped to become ethical businessmen/ entrepreneurs/ managers/ consultants.

**PSO2:** Student will develop a personality relevant to technology driven business.

**PSO3:** Student will be able to pursue research in the field of Accountancy, Commerce and Finance.

**F.Y.B.COM (Accounting & Finance) Semester-I**

Serial No.	Course Name	Course: Outcome
1.	Financial Accounting I	<ol style="list-style-type: none"><li>1. The student will have an in-depth orientation to the accounting standards and their applicability in the preparation of financial statements.</li><li>2. The student will be able to identify the nature of various expenses and classify them as capital and revenue.</li><li>3. The student can allocate various expenses to the departments on a logical basis and record transfers departments wise.</li><li>4. The student will be able to discuss about the special features of the system of Hire Purchase</li></ol>
2.	Cost Accounting - I	<ol style="list-style-type: none"><li>1. The student will be able to state about the meaning and applicability of Cost accounting, cost centers, cost units and different type of costs.</li><li>2. The student has the ability to identify direct materials; methods of estimating the requirement in a manufacturing concern, and the complete process of acquiring, storing, issuing and accounting for</li></ol>



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		<p>materials.</p> <p>3. The student will be able to restate various methods of compensating the workers.</p> <p>The student develops the ability to identify the indirect expenses in an organization, including allocation, appointment and absorption of expenses.</p>
3.	Introduction to Financial Management-I	<p>1. The student can discuss the concept of Financial Management.</p> <p>2. The student will be able to identify and evaluate different concepts of valuation based on time.</p> <p>3. The student will be able to calculate operating, financial and combined averages.</p> <p>4. The student will be able to identify various sources of finance easily.</p> <p>5. The student can calculate cost of capital for Equity Preference and Debt.</p>
4.	Business Communication-I	<p>1. The student will be able to distinguish between verbal and non-verbal communication.</p> <p>2. Identifying various modes of communication which is comprehended by the student.</p> <p>3. The student will be able to compose effective job letters like cover letter, job acceptance letter and resignation letter.</p> <p>4. The student will apply the skill of cohesive and coherent writing.</p>
5.	Foundation Course - I	<p>1. The student will analyse and apply knowledge about various regional variations according to rural, urban and tribal and concept of diversity.</p> <p>2. The student can state about disparity based on gender with special reference to women, declining sex ratio, and inequalities faced by different types of differently abled person.</p> <p>3. The student will be able to examine inequalities manifested due to caste system and inter group conflicts and also to solve the conflicts arising out of communalism and regionalism.</p> <p>4. The student can apply knowledge about fundamental duties and rights of Indian citizens.</p> <p>5. The student will be able to analyse about various political parties in India, the role of women in politics and important amendments in the constitution</p>



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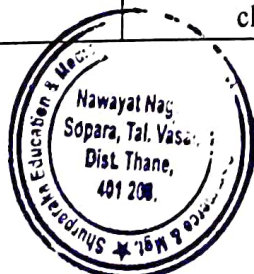


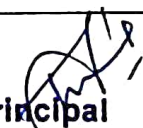
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6.	Commerce-I (Business Environment)	<ol style="list-style-type: none"> <li>1. The student will be able to apply the various techniques of analysis of the external environment affecting business.</li> <li>2. The student will be able to comprehend how entrepreneurship as a career which plays a vital role in developing an economy.</li> <li>3. The Learner will be able to evaluate various current issues such as CSR, carbon credit, social audit.</li> <li>4. The Learner will be able to evaluate the various strategies for establishing business globally and differentiate between multi nationals, transnational companies.</li> </ol>
7.	Business Economics I	<ol style="list-style-type: none"> <li>1. The student will be able to implement classical theories of Micro Economics.</li> <li>2. The student will be able to explain and apply the concepts of demand and elasticity of demand.</li> <li>3. The student can discuss and analyze the demand, supply, elasticity of supply and equilibrium.</li> <li>4. The learner will be able to categories and describe different market structures.</li> <li>5. The student will be able to recognize and explain various pricing techniques and compute prices using each of the techniques.</li> </ol>

**F.Y.B.COM (Accounting & Finance) Semester-II**

Serial No.	Course Name	Course: Outcome
1.	Financial Accounting -II	<ol style="list-style-type: none"> <li>1. The student is able to identify the shortcomings of Single-entry system of accounting and the procedure for converting them into double entry system.</li> <li>2. The student will state the features and modus operandi of Consignment system of business and the way in which profit or loss is assessed.</li> <li>3. Concepts regarding the relationship between a Headoffice and its branches and different methods of recording transactions are recollected by the student.</li> <li>4. The student will be able to assess loss arising out of fire accidents and mode of computation of insurance claims.</li> </ol>



  
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2.	Business Law-I	<ol style="list-style-type: none"><li>1. The student will evaluate the Contract Act 1872 and will be able to relate through cases various provisions under Contract Act.</li><li>2. The student will be able to evaluate the various provisions of Sale of Goods Act, which includes formation, conditions and warranties in sale.</li><li>3. The student will be able to analyze different types of negotiable instruments and its applicability in the money market.</li><li>4. The student will be able to apply the various provisions related to Consumer Protection Act, consumer forum, rights of consumer.</li></ol>
3.	Business Communication II	<ol style="list-style-type: none"><li>1. The student will be able to analyze the basic concepts of Communication and Business Communication.</li><li>2. The student can state different channels, methods, and modes of communication in business, and their advantages and disadvantages.</li><li>3. The learner will be able to identify possible barriers to official communication and ways to overcome them.</li><li>4. The learner will know the importance of listening skills in business, business ethics and etiquette observed in various situations of business.</li><li>5. The student will be able to recognize the parts of a business letter, correspond for various official purposes, as also to prepare a resume.</li><li>6. The student will apply the skill of cohesive and coherent writing.</li></ol>
4.	Foundation Course-II	<ol style="list-style-type: none"><li>1. The student will be able to describe the impact of globalized industry with regard to changes in employment and increasing migration and explain the real scenario which has resulted in rise of corporate farming and increased farmer suicides.</li><li>2. The student will discuss about the awareness, origin and evolution of human rights and interpret universal declaration of Human Rights.</li><li>3. The student will be able to explain environment as natural capital, discuss the degradation to environment and sustainable development.</li><li>4. The learner can describe various aspects of stress and conflicts and interpret the importance of values and ethics.</li><li>5. The student will be able to recognise ways to cope up with stress and ways to avoid or resolve conflicts</li></ol>



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5.	Innovation in Financial Services	<ol style="list-style-type: none"><li>1. The student will be able to recognise and identify the concept of traditional financial services, factoring and forfaiting, Bills discounting.</li><li>2. The student will be able to discuss concept of Issue management and intermediaries, stock broking and securitization.</li><li>3. The student will be able to discuss about Leasing and Hire Purchase and differentiate between leasing vs hire purchase and Housing finance.</li><li>4. The student will be able to discuss types of consumer product, growth of plastic money and concept of credit rating.</li></ol>
6.	Business Mathematics	<ol style="list-style-type: none"><li>1. Learner will be able to calculate of ratio, proportion, percentage, profit and loss, interest and annuity.</li><li>2. Information about shares and method of calculating NAV in Mutual funds is stated by student.</li><li>3. The student will be able to calculate the profit or loss arising in business transactions.</li><li>4. The student can state about shares, mutual funds and calculation of net income after considering entry load.</li></ol>
7.	Auditing-I	<ol style="list-style-type: none"><li>1. The student will analyse the basic concept of audit, evaluate about the duties, qualities of an auditor, types of audit.</li><li>2. Learner will evaluate about the working of an audit in terms of planning, organising the audit work and reporting.</li><li>3. Learner will be able to apply audit technique in terms of selecting samples, applying methods for data collection.</li><li>4. Learner will be able to evaluate the difference between internal audit and External audit and to study the importance of internal audit for external audit.</li></ol>



  
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**S.Y.B.COM (Accounting & Finance) Semester-III**

Serial No.	Course Name	Course: Outcome
1.	Financial Market Operation - FCIII	<ol style="list-style-type: none"><li>1. Learner will be able to apply the basic concept of various financial services and structure of Indian financial system.</li><li>2. The student will evaluate different financial markets and their working.</li><li>3. The student will evaluate working of stock exchange and various instruments and their dealings in different markets.</li><li>4. The student will apply the different types of services and its impact on business and society.</li></ol>
2.	Cost AccountingII	<ol style="list-style-type: none"><li>1. The student will be able to classify costs under various bases and prepare a Cost sheet.</li><li>2. The student can recollect the various features of Contracts and preparation of accounts for special businesses.</li><li>3. The student will be able to identify industries to which Process Costing is applicable and ability to prepare Process accounts to identify normal and abnormal losses and gains.</li><li>4. Conceptual clarity regarding the manner and extent to which the system of recording certain transactions influence the level of profitability in Cost accounts and financial accounts is acquired by students.</li></ol>
3.	Financial Accounting III	<ol style="list-style-type: none"><li>1. The Student will be able to record transactions and make ledger regarding final accounts of partnership firm.</li><li>2. The student will be able to solve practical problems after deciding order of payment regarding piecemeal distribution of cash and to make ledger accounts at the time of dissolution of firm.</li><li>3. The student will be able to calculate purchase consideration by net assets method before the amalgamation of partnership firm and solving practical problems after considering various adjustments.</li><li>4. The student will be able to state inter settlement between and old firm and new company before the</li></ol>



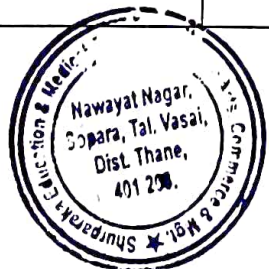
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		conversion of partnership firm into the new joint company.
4.	Taxation-II (Direct Tax paper-I)	<p>5. The student can state about foreign currency translation into Indian currency in practical manner.</p> <p>1. The student can recollect the basic concepts in Income Tax.</p> <p>2. The student will be able to apply the provisions and computing incomes under head Salaries, House Property, Business and Profession, Capital Gains and Other Sources.</p> <p>3. The student can recollect provisions pertaining to deductions and make computations.</p> <p>4. The student will be able to compute Gross Total Income of Individual and HUF with respect to above heads and deductions.</p>
5.	Business Law II	<p>1. The student will be able to get a detailed insight of various beneficial social legislative measures, rights and liabilities of partners, outsiders. Incorporation and dissolution of partnership firm.</p> <p>2. The student can recollect nature of LLP, merits of LLP and process of winding up of LLP.</p> <p>3. The student will be able to discuss provisions of Health, Safety and Welfare measures for workers and discuss penalty in absence of non-compliance of credit rating.</p>
6.	Business Economics-II	<p>1. On completion of the topic the student can discuss scope and importance of Macroeconomics, Circular flow of aggregate income and expenditure, the measurement of national product, Short run economic fluctuations and The Keynesian Principle of Effective Demand.</p> <p>2. The student will be able to explain the concept of Money Supply, demand for money, Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach Nature of inflation in a developing economy and Monetary policy.</p> <p>3. On completion the student will realize the role of a Government to provide Public goods, Fiscal Policy, Instruments of Fiscal policy and Union budget - Structure.</p> <p>4. The student will be able to recognize the basis of International Trade Foreign Portfolio Investment, Foreign Direct Investment Role of Multinational Corporations, Balance of Payments, Foreign Exchange and Foreign Exchange Market.</p>



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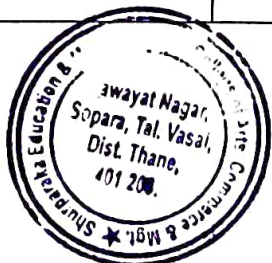


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7.	Information technology in Accountancy -I	<ol style="list-style-type: none"> <li>1. The student will be able to define basic terminology of computer i.e. Hardware, Software.</li> <li>2. The student will be able to execute Office tools such as Word, Excel, PowerPoint.</li> <li>3. The student will be able to demonstrate use of E-mail &amp; search the web.</li> <li>4. The student can define Internet &amp; related concepts.</li> <li>5. The student will be able to appraise importance of E Commerce technologies.</li> </ol>
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**S.Y.B.COM (Accounting & Finance) Semester-IV**

Serial No.	Course Name	Course: Outcome
1.	Management Accounting	<ol style="list-style-type: none"> <li>1. The student will be able to explain the concept of management accounting and differentiate between financial and management accounting.</li> <li>2. The student will be able to interpret financial statements based on Common size, Comparative and Trend Analysis.</li> <li>3. The student can calculate various profitability, solvency, liquidity, market ratios from the financial statements.</li> <li>4. The student can interpret statement of cash flow analysis as per indirect method.</li> <li>5. The student will be able to compute working capital requirement estimations of the firm based on operating cycle.</li> </ol>
2.	Taxation Paper III (Direct Tax paper II)	<ol style="list-style-type: none"> <li>1. The student can explain the concept of Clubbing of income.</li> <li>2. The student will be able to apply provisions of set off &amp; carry forward of losses from different heads of income.</li> <li>3. The student will be able to compute total income, taxable income and tax liability of individual &amp; HUF.</li> <li>4. The student will be able to compute income of partnership firm and maximum remuneration of partners.</li> <li>5. The student can discuss the concept of filing return of income.</li> <li>6. The student will be able to compute advance tax liability and interest thereon.</li> <li>7. The student will be able to comprehend the Double</li> </ol>



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		<p>Taxation Avoidance Agreement (DTAA) and various provisions pertaining to DTAA.</p> <p>8. The student will be able to cite concept of Tax Planning &amp; ethics.</p>
3.	Introduction to Management (FC IV)	<ol style="list-style-type: none"><li>1. The student will be able to analyst: the basic patterns of management, various elements of management.</li><li>2. The student will be able to analyze the various methods and types of planning in detail.</li><li>3. The student will get exposure to various organizing skills to be adopted by managers.</li><li>4. The student will be able to acquire knowledge about human resource requirement, types of recruitment and selection, selection procedure.</li><li>5. The student will be able to analyze about various leadership styles and their application in decision making.</li></ol>
4.	Research Methodology in Accounting and finance	<ol style="list-style-type: none"><li>1. The learner will be able to use application of research, types of research and will be able to develop formulation of research problem.</li><li>2. The learner will be able to formulate hypothesis and also understand different research design</li><li>3. The learner can analyze the difference between primary and secondary data, different stages in data processing and practical exposure to various statistical techniques for summarizing data.</li><li>4. The student will be able to analyze knowledge of report writing and will be able to interpret data and draft research report.</li></ol>
5.	Financial Accounting - IV	<ol style="list-style-type: none"><li>1. The student will be able to comply with the requirements of the Companies Act regarding preparation and presentation of financial statements of companies, estimation of profit or loss and preparation of Balance Sheet.</li><li>2. The student can identify the eligible criterion for redemption, the sources allowed by law and the procedure for redeeming the preference shares.</li><li>3. The student can identify the various methods in which funds are made available and applied for redeeming the debentures.</li><li>4. The student will be able to discern between profits earned by a business before and after it is being acquired by a company.</li><li>5. The student will be able to convert transactions in foreign currencies into Indian rupees and the effect of fluctuations in foreign exchange rates.</li></ol>



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6.	Business Law III	<ol style="list-style-type: none"> <li>1. The student gets conceptual clarity to concepts like Foreign company, One-person company etc.</li> <li>2. The student gets introduced to various procedures involved in bringing a company into existence and the scope and importance of documents like Memorandum of Association and Articles of Association.</li> <li>3. The student can state the process of raising funds for a company by inviting the public to contribute to the same.</li> <li>4. Meaning, features and the circumstances in which Companies raise Capital only through known sources are recollected by the student.</li> <li>5. The student will be able to identify the features and various types of shares and debentures issued by companies.</li> </ol>
7.	Information technology in Accountancy -II	<ol style="list-style-type: none"> <li>1. The student will be able to define different Business Processes and BPM Life Cycle.</li> <li>2. The student learns to execute accounting Software e.g. Tally.</li> <li>3. The student will be able to demonstrate Role of MIS in computer environment.</li> <li>4. The student will be able to appraise Auditing in IT environment.</li> </ol>

**T.Y.B.COM (Accounting & Finance) Semester-V**

Serial No.	Course Name	Course: Outcome
1.	Financial Accounting V	<ol style="list-style-type: none"> <li>1. The student can explain the need and significance of underwriting in the process of raising capital and the ability to assess the liability of underwriters.</li> <li>2. The need for buyback, its impact and the process for the same are all expressed by the student.</li> <li>3. The student will gain the ability to distinguish between the 3 types of reconstruction and its implications on the businesses of the Vendor Company and Purchasing Company.</li> <li>4. The process of internal reconstruction and its effect on various stakeholders are stated by the student.</li> <li>5. The student will be able to identify the procedure to be followed in winding up the affairs of a company, the role of a liquidator and the order in which various debts are settled.</li> </ol>

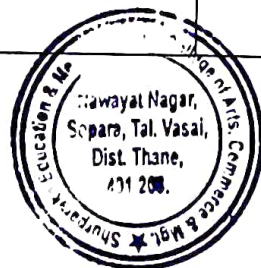


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2.	Financial Accounting- VI	<ol style="list-style-type: none"><li>1. The student can state the working of Banking Companies and explained computation of final accounts of Banking Companies.</li><li>2. The student will be able to explain the working of Insurance companies. Students will be able to compute the Final accounts of General, Fire and Marine Insurance Companies.</li><li>3. The student will be able to state and describe the accounting of Non-Banking Financial Institutions.</li><li>4. The student will be able to describe the meaning of Goodwill and will be able to compute the value of goodwill using Maintainable profit method, Super Profit method, Capitalization method, Annuity Method Etc.</li><li>5. The student will be able to explain the concept of Limited Liability Partnership and will be able to compute profit share of each partner while solving the final accounts.</li></ol>
3.	Financial Management I	<ol style="list-style-type: none"><li>1. The student will explain various aspects of financial management, its impact on other functions of an organization and understanding of the concepts of EVA and MVA.</li><li>2. The student will get an insight into the various sources of capital employed by a company and its impact on the wealth of the shareholders and the practical aspects of different policies of dividend declaration.</li><li>3. The student will be able to identify the practical issues relating to the time value of money and the different methods of evaluating investment proposals.</li><li>4. The meaning and functioning of Mutual funds and its significance as a form of investment are acquired by student.</li></ol>
4.	Management Applications	<ol style="list-style-type: none"><li>1. The student will be to analyse the concepts related to Marketing, 4P's and case studies.</li><li>2. The student can analyse different concept of Production, its management and Productivity and discuss cases based on it.</li><li>3. The student will be able to explain the concept of Human Resources Management, Human Resource Planning and Human Resource Development.</li><li>4. The student will be able to explain the meaning, functions of Financial Management, Capital</li></ol>



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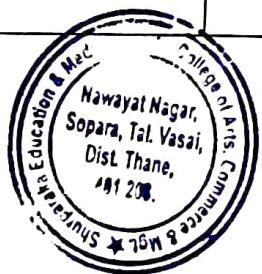


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		Budgeting, Capital Structure and Capital Market. Study the
5.	Cost Accounting-III	<p>5. Fundamental and Technical analysis along with DEMAT account, Futures and Options.</p> <ol style="list-style-type: none"> <li>1. The student will be able to evaluate the importance of uniform costing and know the difference between uniform costing and inter firm comparison.</li> <li>2. The student will be able to differentiate between integrated and non-integrated system of accounting, differentiate between nominal ledger and other control accounts.</li> <li>3. The student will be able to identify various types of expenses which include fixed expenses, variable expenses and will be able to find out per unit cost, net operating cost of various services by transport, hotel, and hospital industries.</li> <li>4. The student will be able to apply knowledge about different types of losses and its treatment in processing industry. Student will be able to identify equivalent unit of production under different method like FIFO, weighted average.</li> <li>5. The student will be able to analyse the difference between traditional based activity and activity-based costing.</li> <li>6. Students will be able to identify the cost drivers and impact in identifying the cost of production</li> </ol>

**T.Y.B.COM (Accounting & Finance) Semester-VI**

Serial No.	Course Name	Course: Outcome
1.	Cost Accounting IV	<ol style="list-style-type: none"> <li>1. The student will be able to identify the importance and role of budgets in an organization and preparation of various functional budgets.</li> <li>2. The student can apply to identify the various features of Fixed and variable costs and the consequences of changes in them and understanding the concepts like Break-even point, margin of safety, etc.</li> <li>3. The student is able to apply the concepts of CVP analysis to practical decision-making areas, understanding the effect of key factors.</li> </ol>

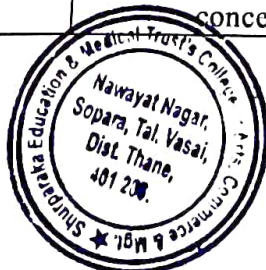


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		4. The student will be able to identify the importance of standards in the process of control and calculate deviations from standards through Meltte Theorem, Overhead and Sales variances.
2.	Financial Accounting VII	<ol style="list-style-type: none"> <li>1. The student will be able to prepare Final Accounts Profit &amp; Loss, Receipt &amp; Expenditure, and General Balance sheet for Electricity Company as per Double Account System, Compute Disposal of surplus and Replacement of assets.</li> <li>2. The student will be able to prepare final accounts of Co-Operative Housing Society &amp; Consumer Co-Operative Society as per Maharashtra State Co-operative societies Act.</li> <li>3. The student will be able to make journal entries and prepare Investment account for shares and debentures considering Interest (ex and cum interest) and Dividend Bonus shares, Right shares</li> <li>4. The student will be able to compute NAV of Mutual Fund, study SEBI guidelines pertaining to Mutual Funds.</li> <li>5. The student will be able to obtain the knowledge of IFS its purpose &amp; objective of financial statement, its frame work, its assumption, characteristics, element, recognition &amp; measurement</li> </ol>
3.	Financial Management III	<ol style="list-style-type: none"> <li>1. The student will be able to analyze the concept of valuation-Book value, Market value, Economic value, Replacement and Salvage value. To compute asset and earning based approach to valuation.</li> <li>2. The student will be able to analyze the concept of mergers and acquisitions, its benefits and determine the exchange ratios.</li> <li>3. Student will be able to explain the meaning, importance, forms of corporate restructuring and takeovers.</li> <li>4. The student will be able to calculate Cash Flows from lease and hire purchase instalments</li> <li>5. The student will be able to discuss key features of working capital financing, Factoring, calculating yield of Commercial Papers and Certificate of Deposits, Maximum Permissible Bank Finance.</li> </ol>
4.	Economics III	<ol style="list-style-type: none"> <li>1. The Student will explain the Demographics of India Agriculture Sector, Land Reforms, Agriculture Finance and Marketing.</li> <li>2. The learner will be able to recognize and explain the concept of Growth and pattern of industrialization</li> </ol>



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		<ol style="list-style-type: none"> <li>3. The student will be able to discuss the Industrial Policy of 1991. Public sector enterprises and disinvestment policy</li> <li>4. The student can recognize Small scale sector-problems and prospects"</li> <li>5. The learner will be able to analyse recent trends in Banking, Insurance, Healthcare and tourism industry.</li> <li>6. The student will be able to Explore and Analyse the Money market, Capital market and SEBI Role and Policies.</li> </ol>
5.	Security Analysis and Portfolio Management	<ol style="list-style-type: none"> <li>1. The student will be able to describe the concept of investment, types, and objectives of investment.</li> <li>2. The student can calculate the valuation of bond, share and securities, expected rate of return, calculation of risk measurement using standard deviation and beta factor.</li> <li>3. The students will be able to analyse the various components of fundamental analysis and financial statement and learn to calculate different ratios required to evaluate investment options.</li> <li>4. The student can examine and distinguish the various techniques used in technical analysis.</li> <li>5. The student can identify the market hypothesis, form of efficient market hypothesis, and random walk theory.</li> </ol>

**PROGRAMME OUTCOME, PROGRAMME SPECIFIC OUTCOME  
 &  
 COURSE OUTCOME(UNDERGRADUATE COURSES)**

**Programme Name: - Bachelor of Management Studies**

**Programme Outcomes:**

**PO1:** Programme will help students to understand the basic theories, concepts and effective behavioural practices that form the foundation of modern management thought.

**PO2:** The student of this programme will be able to demonstrate the ability to apply key management concepts to provide solution in business.

**PO3:** Programme will help develop professional knowledge and skills in the field of General Management, Marketing, and Financial Management and business environment.

**PO4:** Programme will sensitize students towards the challenges and changing trends in the global scenario.



  
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**PROGRAMME SPECIFIC OUTCOMES:**

**PSO1: Bachelor in Management Studies (Finance)** The programme prepares students for a career in accounting, banking, and financial management. The aspiring candidates with the knowledge of financial subject like Cost Accounting, Corporate Finance, Investment Analysis & Portfolio Management, and Wealth Management are expected to excel in the fast-growing Financial Services industry, and they can do higher education in their relevant field.

**PSO3: Bachelor in Management Studies (Marketing)** The programme prepares students for a career in Advertising, technical Marketing Assistant; Media Planner & Buyer; Supply Chain Management: E-commerce Analysis banking, and sales executives. The aspiring candidates with the knowledge of marketing subject like Consumer Behaviour, Advertising, Rural Marketing, E-Commerce & Digital Marketing, Sales & Distribution Management, Media Planning & Management, and Brand Management are expected to excel in the fast-growing Marketing Services industry, and they do field project in their relevant field.

**F.Y. Bachelor of Management Studies Semester-I**

Serial No.	Course Name	Course: Outcome
1.	Introduction to Financial Accounts	<ol style="list-style-type: none"><li>1. The student will be able to explain the meaning and Scope of Accounting, Concepts and conventions, AS 1,6,9,10.</li><li>2. The student is able to define basic Account knowledge, Journal, Ledger, Capital, revenue and Deferred Revenue expenditure, Capital receipt, Revenue receipt.</li><li>3. The student will be able to state Depreciation, Trial balance.</li><li>4. The student will be able to identify Manufacturing Account, Trading Account, Profit and Loss Account and Balance Sheet capital requirement estimations of the firm based on operating cycle.</li></ol>
2.	Business Law	<ol style="list-style-type: none"><li>1. The student will be able to discuss the essential elements of Contract; Distinguish between Agreement and Contract, Explain free consent, consideration, lawful objects, consideration, Breach of contract, essential of a valid Sale Contract.</li><li>2. The student will be able to explain the characteristics of negotiable instruments, Promissory note, Bills of exchange, Cheque, Dishonor of Cheque. Introduction of Consumers</li></ol>



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		<ol style="list-style-type: none"> <li>3. The student will be able to define What is company? - Learn Incorporation of company -MOA, AOA, Prospectus, Meetings, Meaning of transfer and transmission of shares.</li> <li>4. The student will be able to explain IPR definition, Patent, Trademarks Copyright, Geographical indications.</li> </ol>
3.	Business Statistics	<ol style="list-style-type: none"> <li>1. The student will be able to recall introduction to Statistics</li> <li>2. The student will be able to state Measures of Dispersion, Correlation and Linear Regression</li> <li>3. The student will be able to state Time Series and Index Number</li> <li>4. The student can solve Probability and Decision Theory concepts.</li> </ol>
4.	Business Communication - I	<ol style="list-style-type: none"> <li>1. The student will be able to define the concepts of Communication, Channels and Objectives of Communication, Verbal and non-verbal languages and Modes of communication</li> <li>2. The student will be able to identify the barriers to communication and the ways to overcome it.</li> <li>3. The student will be able to compose effective job letters like cover letter, job acceptance letter and resignation letter.</li> <li>4. The student will apply the skill of cohesive and coherent writing.</li> </ol>
5.	Foundation Course - I	<ol style="list-style-type: none"> <li>1. The learner will be able to explain multi-cultural diversity of Indian society, population distribution according to religion, caste, and gender; concept of diversity as difference</li> <li>2. The student will recognise disparities arising out of gender with special reference to violence against women, female foeticide, inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities</li> <li>3. The student identifies inequalities manifested due to the caste system and inter-group conflicts</li> <li>4. The learner is able to state the structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony</li> <li>5. The learner is able to recognise the party system in Indian politics, the 73<sup>rd</sup> and 74<sup>th</sup> Amendments,</li> </ol>



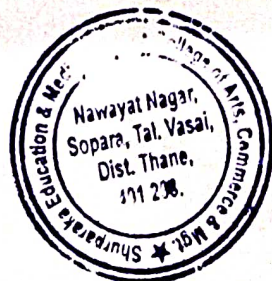
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6.	Foundation of Human Skills	<p style="text-align: center;">significance of women in politics.</p> <ol style="list-style-type: none"> <li>1. The learner will be able to describe Individual Behaviour, Personality and attitude, self - esteem, Thinking, learning and perceptions.</li> <li>2. The learner will be able to illustrate the skills of Group Dynamics, nature, types of teams, ways of forming an effective team. Setting goals. Power and politics Organizational conflicts and resolution.</li> <li>3. The learner will be able to identify and explain organizational Culture Theories of motivation in an organizational setup. Maslow Need Hierarchy, F. Herzberg Dual Factor, Mc. Gregor theory X and theory Y.</li> <li>4. The learner will be able to recognise Organisational change and creativity Stress, types of stress, Causes and consequences of job stress and Ways for coping up with job stress.</li> </ol>
7.	Business Economics I	<ol style="list-style-type: none"> <li>1. The learner will be able to explain the basic tools• Opportunity Cost.</li> <li>2. The student will be able. to describe the Marginal Concepts, Basic economic relations - functional relations: equations- basics of market demand, market supply and equilibrium price.</li> <li>3. The learner will be able to discuss and analyse Demand Function methods of demand estimation: survey and statistical methods.</li> <li>4. The learner will be able to explain short run analysis with Law of Variable Proportions Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost.</li> <li>5. The student will be able to recognise The Short run and long run equilibrium of A firm and Industry and categorise and describe different market structures.</li> <li>6. The students will be able to recognise and explain various pricing techniques and compute prices using each of the techniques.</li> </ol>



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F.Y. Bachelor of Management Studies Semester-II

Serial No.	Course Name	Course: Outcome
1.	Principles of Marketing	<ol style="list-style-type: none"><li>1. The learner will be able to explain 4P's and 4C's of marketing, Concepts of Marketing Production concept; Product concept; selling concept and marketing concept, social relationship, Holistic marketing.</li><li>2. The learner will be able to recognise micro environment of business, Macro environment, Marketing research MIS, Consumer Behaviour.</li><li>3. The learner will be able to classify elements of Marketing Mix product line, lifecycle, Branding - Packing, promotion.</li><li>4. The learner will be able to explain Segmentation, E marketing, Internet marketing and marketing using Social network, Social marketing.</li></ol>
2.	Industrial Law	<ol style="list-style-type: none"><li>1. The student will be able to define Industrial Disputes Act, 1947 Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure the Trade Union Act, 1926.</li><li>2. The student will be able to define and explain the Factory Act 1948. Explain Provisions of Health welfare and safety under factories act. To define and explain the Workmen's Compensation Act, 1923.</li><li>3. The student will be able to define Employee State Insurance Act 1948: Definition and Employees Provident Fund, Miscellaneous Provision Act 1948.</li><li>4. The student will be able to define the payment of Wage Act 1948: Objectives, Definition, Authorised Deductions Payment of Bonus Act, 1965, The Payment of Gratuity Act, 1972.</li></ol>

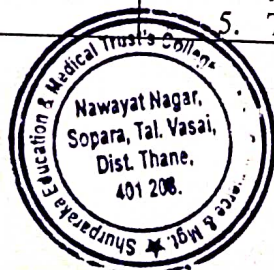


  
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3.	Business Mathematics	<ol style="list-style-type: none"> <li>1. The student will be able to define Simple and Compound Interest Depreciation of Assets Functions Permutation and Combination.</li> <li>2. The student will be able to tell Determinants of a matrix of order two or three Inverse of a Matrix.</li> <li>3. The student will be able to explain Introduction and Concept: Derivatives, Rules of derivatives, Second order derivatives, Application of Derivatives.</li> <li>4. The student will be able to illustrate Introduction and concept: Finite differences, Backward Difference Operator.</li> </ol>
4.	Business Communication -II	<ol style="list-style-type: none"> <li>1. The student will be able to tell effective use of OH, effective use of Transparencies, how to make a Power Point Presentation.</li> <li>2. The student will be able to interpret and illustrate group discussion, preparing for an Interview, Conduct of Meeting and Group Dynamics, Role of the Chairperson, Importance of Conference Organizing a Conference Modern Methods: Video and Tele - Conferencing</li> <li>3. The student will be able to design official correspondences like trade Letters, Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act.</li> <li>4. The student will be able to explain and illustrate feasibility Reports, Investigative Reports.</li> </ol>
5.	Foundation Course II	<ol style="list-style-type: none"> <li>1. The student will be able to explain the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life.</li> <li>2. The student will be able to understand Concept of Human Rights Fundamental Rights stated in the Constitution.</li> <li>3. The student will be able to define Ecology and interpret their inter connectedness Environmental Degradation causes and impact on human life, Sustainable development.</li> <li>4. The student will be able to explain Causes of stress and conflict in individuals and society, aggression and violence as the public expression of conflict.</li> <li>5. The student will be able to distinguish types of</li> </ol>



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		conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualization, Conflict resolution.
6.	Business Environment	<ol style="list-style-type: none"> <li>1. The student will be able to define the Nature &amp; Scope, Types of Business Organizations, Components of Business Environment SWOT Analysis.</li> <li>2. The student will be able to describe the legislature, Executive, Judiciary, Role of government in Business, Legal frame work in India, Impact of business on Private sector, Public sector and Joint sector.</li> <li>3. The student will be able to explain the nature, types of Business Organizations Components of Business Environment SWOT Analysis.</li> <li>4. The student will be able to describe the objective and Evolution of GATT, Uruguay round, GATT v/s WTO, functions of WTO Globalization . FDI.</li> </ol>
7.	Principles of Management	<ol style="list-style-type: none"> <li>1. The student will be able to tell the significance, role &amp; skills, Levels of Management, Concepts of PODSCORB, Managerial Grid.</li> <li>2. The student will be able to explain Planning: Meaning, Importance, Elements, Process, Limitations and MBO. Decision Making.</li> <li>3. The student will be able to explain Organizing, Meaning, Graciano's Theory, Factors affecting span of Control Centralization v/s Decentralization, Delegation.</li> <li>4. The student will be able to illustrate Styles and Qualities of Good Leader Coordination, Controlling Green Management &amp; CSR</li> </ol>

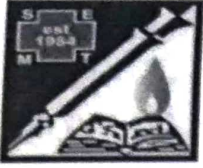
**S.Y. Bachelor of Management Studies Semester-III**

Serial No.	Course Name	Course: Outcome
1.	Contemporary Issues III	<ol style="list-style-type: none"> <li>1. The student can explain basic concepts of environment, Biogeochemical cycle and various renewable and non-renewable resources.</li> <li>2. The student will be able to relate the meaning and causes of environmental degradation, pollution, global warming, disaster management and waste management.</li> </ol>



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		<ol style="list-style-type: none"> <li>3. The student will be able to summaries environmental sustainability, environmental auditing, ISO 14000, Water Act, Air Act and Wildlife Protection Act, carbon bank and Kyoto protocol.</li> <li>4. The student will be able to illustrate non-conventional energy sources and innovative business models for greener future.</li> </ol>
2.	Information Technology in Business Management - I	<ol style="list-style-type: none"> <li>1. The student will be able to recall basic concepts of Information Technology, its support and role in Management for managers, concept of digital economy and digital organization and various IT resources.</li> <li>2. The student will be able to demonstrate practical hands on training required for office automation by using word, Excel &amp; Power Point.</li> <li>3. The student will be able to define basic concepts of Email, Outlook, Internet and websites, domains &amp; security therein and emergence E-commerce and M-commerce.</li> <li>4. The student will be able to recognize security aspects of IT in business, highlighting electronic transactions, advanced security features, Information Security Environment in India with respect to real Time Application in Business</li> </ol>
3.	Business Planning & Entrepreneurial Management	<ol style="list-style-type: none"> <li>1. The student will be able to define Foundations of Entrepreneurship Development, theories of entrepreneurship &amp; external influences on entrepreneurship development.</li> <li>2. The student will be able to distinguish various types &amp; classification of entrepreneurs, Describe Social entrepreneurship &amp; women entrepreneurship</li> <li>3. The student will be able to evaluate importance of Entrepreneurial development program.</li> <li>4. The student will be able to explain stages of entrepreneur project development &amp; business plan, to develop entrepreneurial plan</li> <li>5. The student will be able to explain various steps involved in starting of Venture and identify Institutional support to an Entrepreneur, to explore marketing methods new trends in entrepreneurship.</li> </ol>
4.	Accounting for Managerial Decisions	<ol style="list-style-type: none"> <li>1. The student will be able to acquaint management learners with basic accounting fundamentals and vertical form of balance sheet and profit &amp; loss <i>A/c</i>.</li> </ol>



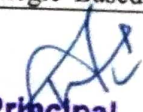
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		<ol style="list-style-type: none"><li>2. The student will be able to develop financial analysis skills among learners using Ratio Analysis.</li><li>3. The student will be able to demonstrate preparation of cash flow statement as per Accounting Standard-3 (revised).</li><li>4. The student will be able to solve practical problems Working capital management and receivables management also to demonstrate techniques of monitoring the Debtors.</li></ol>
5.	Strategic Management	<ol style="list-style-type: none"><li>1. The student will be able to explain the management policies and strategies at every Level to develop conceptual skills in this area.</li><li>2. The student can interpret the complex strategic decisions in formulation. The student will be able to demonstrate knowledge and implementation of strategy, Strategic Analysis &amp; Choices &amp; Implementation.</li><li>3. The student will be able to explain Strategic Evaluation and Control Techniques and to describe Change Management.</li></ol>
6.	Basic of Financial services (Finance)	<ol style="list-style-type: none"><li>1. The student will be able to summarize concept, principles, significance of corporate finance and introduction to ownership securities.</li><li>2. The student will be able to explain Capital Structure theories, EBIT - EPS analysis, cost of capital and Leverages by practical problems.</li><li>3. The student will be able to recall the concept of time value of money and practical problems on various methods of capital budgeting.</li><li>4. The student will be able to explain mobilization of funds in economy, RBI and SEBI regulations, Foreign Direct Investment.</li></ol>
7.	Introduction to Cost Accounting - (Finance)	<ol style="list-style-type: none"><li>1. The student will be able to explain basic concepts of cost accounting, elements and classification of costs, installation of cost accounting system and Job costing.</li><li>2. The student will be able to solve practical problems; various methods of material costing, labour costing and overhead costing.</li><li>3. The student will be able to prepare current and estimated cost sheet &amp; reconciliation of financial accounts and cost accounting.</li><li>4. The student will be able to distinguish emerging cost concepts viz. Target Costing, Benchmarking, JIT, The Balanced Scorecard; Strategic Based Control</li></ol>



  
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8.	Consumer Behaviour (Marketing)	<ol style="list-style-type: none"> <li>1. The student will be able to explain Consumer Behaviour, types of Consumer, Diversity of consumers and their behaviour, application of Consumer Behaviour knowledge in Marketing.</li> <li>2. The learner will be able to explain and discuss Consumer Needs &amp; Motivation Theories, Nature of personality, Personality Traits and its Marketing significance.</li> <li>3. The student will be able to interpret the influence of family, Reference Groups, Opinion Leaders Culture customs, traditions and value system on consumer behaviour.</li> <li>4. The learner will be able to recognise Consumer Decision making models, Diffusion of innovations Process of Diffusion and Adoption, E-Buying behaviour.</li> </ol>
9.	Advertising(Marketing)	<ol style="list-style-type: none"> <li>1. The student will be able to relate and examine the growing importance of advertising, Theories of Advertising, Ethics and Laws in Advertising, Social, cultural and Economic Impact of Advertising.</li> <li>2. The student will be able to articulate Advertising Planning process &amp; Strategy, Role of Advertising in Marketing Mix and various Advertising Agencies.</li> <li>3. The student will be able to interpret role of Creativity in Advertising, Role of different elements of ads, Creating the TV &amp; radio commercial and Copywriting.</li> <li>4. The student will be able to extract the various methods of advertising budget, evaluation of advertising effectiveness, current trends in advertising, careers in Advertising.</li> </ol>

**S.Y. Bachelor of Management Studies Semester-IV**

Serial No.	Course Name	Course: Outcome
1.	Information Technology in Business Management-II	<ol style="list-style-type: none"> <li>1. The student will be able to explain managerial decisionmaking and to develop perceptive of major functional area of MIS</li> <li>2. The student will be able to illustrate conceptual study of Enterprise Resource Planning, Supply Chain Management, Customer Relationship Management, Key issues in implementation.</li> <li>3. The student will be able to relate relationship between</li> </ol>



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		<p>database management and data warehouse approaches, the requirements and applications of data warehouse</p> <p>4. The student will be able to recognize outsourcing concepts, BPO/KPO industries, their structures, Cloud Computing.</p>
2.	Foundation Course-IV - Ethics & Governance	<p>1. The student will be able to explain significance of ethics and ethical practices in businesses which are indispensable for progress of a country</p> <p>2. The student will be able to explain the applicability of ethics in functional areas like marketing, finance and human resource management</p> <p>3. The student will be able to state the emerging need and growing importance of good governance and CSR by organizations</p> <p>4. The student will be able to express the ethical business practices CSR and Corporate Governance practiced by various organizations</p>
3.	Business Economics- II	<p>1. The student can discuss Scope and importance of Macroeconomics, Circular flow of aggregate income and expenditure, the Measurement of national product, Short run economic fluctuations and The Keynesian Principle of Effective Demand.</p> <p>2. The student will be able to explain the concept of Money Supply, demand for Money, Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach Nature of inflation in a developing economy and Monetary policy</p> <p>3. The student will recognise the Role of a Government to provide Public goods, Fiscal Policy, Instruments of Fiscal policy and Union budget - Structure</p> <p>4. The student will be able to recognise the basis of international trade Foreign Portfolio investment, Foreign Direct Investment Role of Multinational corporations, Balance of Payments, Foreign Exchange and foreign exchange market.</p>
4.	Business Research Methods	<p>1. The student will be able to define meaning and objectives of research and various types of research, Stages in research process.</p> <p>2. The student will be able to explain hypothesis, Research designs various methods of Sampling.</p> <p>3. The student will be able to classify various types of data and sources and various methods of collection of primary data.</p>

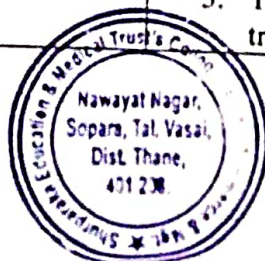


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		<ol style="list-style-type: none"> <li>4. The student will be able to articulate processing, analysis and Interpretation of data and Testing of hypothesis</li> <li>5. The student will be able to create report, explain the relationship of Ethics and research objectivity, Confidentiality and anonymity in Research and Plagiarism.</li> </ol>
5.	Production & Total Quality Management	<ol style="list-style-type: none"> <li>1. The student will be able to identify with the basic management decisions with respect to production and quality management.</li> <li>2. The student will be able to explain Materials Management and various techniques of Inventory Management and to learn Simple numerical on EOQ, Lead Time, reorder Level, Safety Stock</li> <li>3. The student will be able to describe the Basics of Productivity &amp; TQM and various Product &amp; Service Quality Dimensions, SERVQUAL.</li> <li>4. The student will be able to explain Quality Improvement Strategies &amp; Certifications ISO 9000, ISO1400, QS9000, Malcolm Baldrige National Quality Award (MBNQA), Deming's Application Prize.</li> </ol>
6.	Strategic Cost Management -(Finance)	<ol style="list-style-type: none"> <li>1. The student will be able to describe the concept and philosophy of SCM and different aspects of Strategic Cost Management.</li> <li>2. The student will be able to explain Activity Based Management and Activity Based Budgeting, to designan Implementation of Activity Based Costing (Practical Problems on ABC).</li> <li>3. The student will be able to apply Cost Audit &amp; management Audit under companies Act, with reference to strategic assessment of cost &amp; managerial performance.</li> <li>4. The student will be able to illustrate various methods of Standard Costing (Material, Labour, Overhead, Sales &amp; Profit) and Responsibility Accounting.</li> </ol>
7.	Corporate Restructuring -(Finance)	<ol style="list-style-type: none"> <li>1. The student will be able to relate legal, accounting and practical implementation of corporate restructuring.</li> <li>2. The student will be able to explain the need for reconstruction and Company Law provisions and to illustrate various methods of internal reconstruction with relevant legal provisions and accounting treatments for same.</li> <li>3. The student will be able to illustrate the accounting treatment in the nature of merger and purchase and</li> </ol>



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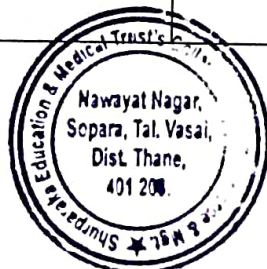


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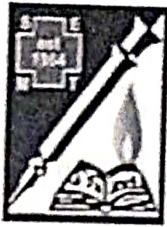
		<p>computation of purchase consideration.</p> <p>4. The student will be able to illustrate various methods of Standard Costing (Material, Labour, Overhead, Sales &amp; Profit) and Responsibility Accounting</p>
8.	Integrated Marketing Communication- (Marketing)	<p>1. The student will be able to illustrate knowledge about the nature, purpose and complex construction in the planning and execution of an effective Integrated Marketing Communication (IMC) program.</p> <p>2. The student will be able to recognize various aspects of Advertising and sales promotion.</p> <p>3. The student will be able to interpret various aspects of direct marketing and public relations in publicity and personal selling.</p> <p>4. The learner will be able to evaluate Integrated Marketing program, Ethics and Marketing communication and Current Trends in Integrated Marketing Communication.</p>
9.	Rural Marketing - (Marketing)	<p>1. The learner will be able to explore the Agriculture and Rural Marketing environment, constraints in Rural Marketing and Strategies to overcome constraints.</p> <p>2. The learner will be able to recognize the difference between Rural Consumer &amp; Urban Consumers, Rural Market Environment and Rural Consumer Behaviour.</p> <p>3. The learner will be able to acquire Knowledge about marketing mix for Rural market/Consumers, Pricing &amp; Promotional Strategies.</p> <p>4. The learner will be able to evaluate various distribution &amp; communication Strategies for Rural consumers.</p>

**T.Y. Bachelor of Management Studies Semester-V**

Serial No.	Course Name	Course: Outcome
1.	Logistics and Supply Chain Management	<p>1. The student will be able to explain concepts of logistics and supply chain management, various elements of logistics customer service and methods of demand forecasting.</p> <p>2. The student will be able to introduce students to the key activities performed by the logistics function viz. Transportation, material handling, ware housing and packaging.</p>



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		<ol style="list-style-type: none"> <li>3. The student will be able to explain inventory management system for efficient supply chain management, logistics, costing, performance measurement and logistics network analysis.</li> <li>4. The student will be able to relate into global trends in logistics and supply chain management like use of information technology in modern logistics environment and the concept of outsourcing.</li> </ol>
2.	Corporate Communication & Public Relations	<ol style="list-style-type: none"> <li>1. The student will be able to explain concepts of corporate communication and public relations.</li> <li>2. The student will be able to introduce the various elements of corporate communication and consider their roles in managing organizations.</li> <li>3. The student will be able to examine how various elements of corporate communication must be coordinated to communicate effectively.</li> <li>4. The student will be able to develop critical understanding of the different practices associated with corporate communication.</li> </ol>
3.	Investment Analysis and Portfolio Management -(Finance)	<ol style="list-style-type: none"> <li>1. The student will be able to explain with various concepts of finance, investment environment and capital market in India.</li> <li>2. The student will be able to explain the concept &amp; types of Risk and the relationship between risk and return and practical problems on calculation of Standard Deviation, Variance and Beta.</li> <li>3. The student will be able to illustrate various models and techniques of security and portfolio analysis</li> <li>4. The student will be able to explain various theories of investment, Capital Asset Pricing Model and various methods of portfolio performance measurement</li> </ol>
4.	Commodity and Derivatives Market (Finance)	<ol style="list-style-type: none"> <li>1. The student will be able to describe the concepts related to Commodities and Derivatives market.</li> <li>2. The student will be able to explain the various aspects related to futures and hedging.</li> <li>3. The student will be able to explain the various aspects related to options and option pricing models.</li> <li>4. The student will be able to demonstrate trading, clearing and settlement mechanism in derivatives market</li> </ol>
5.	Wealth Management	<ol style="list-style-type: none"> <li>1. The student will be able to explain an overview of various aspects related to wealth management</li> </ol>



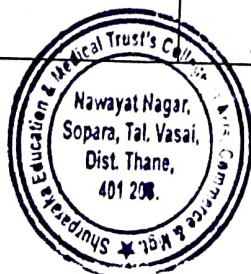
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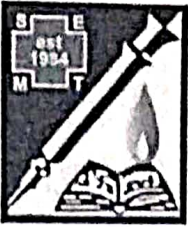


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	-(Finance)	<ol style="list-style-type: none"> <li>2. The student will be able to relate the relevance and importance of Insurance and investment planning in wealth management.</li> <li>3. The student will be able to acquaint the learners with financial mathematics issues related to taxation and estate planning in wealth Management.</li> <li>4. The student will be able to explain various components of retirement planning and various tax saving schemes.</li> </ol>
6.	Direct Taxes -(Finance)	<ol style="list-style-type: none"> <li>1. The student will be able to explain the provisions of determining residential status of individual as per section - 2 3 4 5 of Income Tax Act.</li> <li>2. The student will be able to explain various heads of income Salary, Income from House Property Profit &amp; Gain from Business and Profession.</li> <li>3. The student will be able to explain various heads of income Capital Gain Income from other sources, Exclusions from Total Income.</li> <li>4. The student will be able to solve Deductions from Total Income 80C, 80CCC, 80D, 80DD, 80E 80U, 80TIA.</li> <li>5. The student will be able to deduct Total Income and Taxable Income of Individuals.</li> </ol>
7.	E-Commerce & Digital Marketing (Marketing)	<ol style="list-style-type: none"> <li>1. The student will be able to discuss the increasing significance of e-commerce and its applications in business and various sectors.</li> <li>2. The student will be able to explain digital marketing activities on various social media platforms and its emerging significance in business.</li> <li>3. The student will be able to summarize issues relating to privacy and security in E-business types of transaction security E-commerce laws: need for E-commerce laws, E-commerce laws in India, legal issues in E-commerce in India, IT Act, 2000.</li> <li>4. The student will be able to explain latest trends and practices in e-commerce and digital marketing, along with its challenges and opportunities for an organization.</li> </ol>
8.	Services Marketing (Marketing)	<ol style="list-style-type: none"> <li>1. The student will be able to explain distinctive features of services, Goods v/s Services Marketing.</li> <li>2. The student will be able to interpret the service product, pricing mix, promotion &amp; communication mix, Service mapping, branding of services and Options for service delivery.</li> <li>3. The student will be able to explain ways to improve service quality and productivity.</li> <li>4. The student will be able to relate and design</li> </ol>



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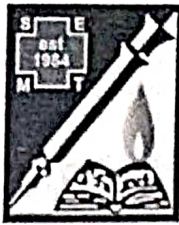
9.	Sales & Distribution Management- (Marketing)	<p style="text-align: center;">marketing of different services in Indian context.</p> <ol style="list-style-type: none"> <li>1. The student will be able to explain in detail the sales &amp; distribution processes in organization.</li> <li>2. The student will be able to recognise the market analysis and methods of sales forecasting, process of selling, selling skills &amp; strategies.</li> <li>3. On the completion the learner will be able to analyse and become familiarized with concepts, approaches and the practical aspects of the key decision-making variables in sales management and distribution channel management.</li> <li>4. The learner will be able to evaluate and control process of sales performance, measuring distribution channel performance, ethics in sales management, new trends insales and distribution management.</li> </ol>
10.	Customer Relationship Management - (Marketing)	<ol style="list-style-type: none"> <li>1. The student will be able to illustrate concept of Customer Relationship Management (CRM) and implementation of Customer Relationship Management.</li> <li>2. The student will be able to articulate CRM marketing initiatives, customer service and designing CRM data management.</li> <li>3. The student will be able to analyse the CRM Strategy Cycle, planning and implementation of CRM and its evaluation.</li> <li>4. The student will be able to evaluate new trends in CRM, challenges and opportunities for organizations.</li> </ol>

**T.Y. Bachelor of Management Studies Semester-VI**

Serial No.	Course Name	Course: Outcome
1.	Operational Research	<ol style="list-style-type: none"> <li>1. The student will be able to get an overview of Operations research and can solve practical problems of Linear Programming by Graphical and Simplex Method.</li> <li>2. The student will be able to solve practical problems on various methods to develop transportation Models and assignment of jobs</li> <li>3. The student will be able to illustrate various techniques of Network analysis for project management</li> <li>4. The student will be able to solve practical problems</li> </ol>

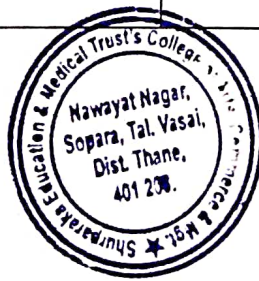


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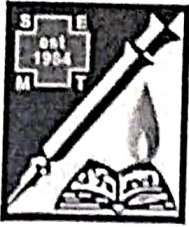
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		on various job sequencing techniques used in production management and game theory for strategic decision.
2.	Innovative Financial service (Finance)	<ol style="list-style-type: none"> <li>1. The student will be able to explain the basic concepts, functions, process, techniques and create an awareness of the role, traditional functions and functioning of financial services</li> <li>2. The student will be able to summarize a comprehensive overview of emerging financial services in the light of globalization viz. Issue of securities, Role of Stock broking and Securitization.</li> <li>3. The student will be able to relate with the fundamental aspects of various issues associated with various Financial Services w.r.t. Lease and Hire-Purchase, Housing Finance and Venture Capital.</li> <li>4. The student will be able to explain Consumer Finance Practice in India, Growth of Plastic Money Services in India and Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India.</li> </ol>
3.	Project Management - (Finance)	<ol style="list-style-type: none"> <li>1. The student will be able to explain the fundamental aspects of various issues associated with Project Management,</li> <li>2. The student will be able to explain the process of project feasibility analysis by market, technical and operational analysis.</li> <li>3. The student will be able to illustrate the process of fundestimation in project, risk management and cost benefit analysis of the project.</li> <li>4. The student will be able to relate modern development in project management in the view of globalization, various project monitoring and controlling techniques and project termination process</li> </ol>
4.	Strategic Financial Management -(Finance)	<ol style="list-style-type: none"> <li>1. The student will be able to explain various concepts related to dividend decision of the organization and modern reporting method</li> <li>2. The student will be able to solve practical problems on various methods of capital budgeting and capital rationing used while making capital investment</li> <li>3. The student will be able to solve practical problems on the methods of shareholders value creation using EVA &amp; MVA approach and various ways of corporate restructuring.</li> <li>4. The student will be able to explain the financial management process in banking sector</li> </ol>



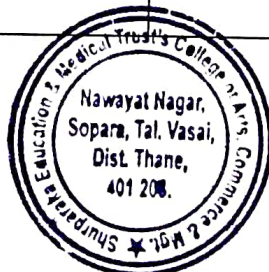
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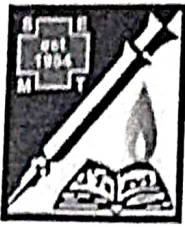


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		and estimation of working capital financing required for business
5.	Brand Management - (Marketing)	<ol style="list-style-type: none"> <li>1. The student will be able to explain the meaning and significance of Brand Management Branding Challenges and Opportunities, Strategic Brand Management Process, Customer Based Brand Equity model (CBBE).</li> <li>2. The student will be able to illustrate how to build, sustain and grow brands.</li> <li>3. The student will be able to illustrate various ways of measuring brand performance The Brand Value Chain, Young and Rubicam's Brand Asset Valuator and Measuring Outcomes of Brand Equity.</li> <li>4. The student will be able to explain the process of Designing &amp; Implementing Branding Strategies for Building Global Customer Based Brand Equity.</li> </ol>
6.	Retail Management - (Marketing)	<ol style="list-style-type: none"> <li>1. The student will be able to define retail management concepts and operations.</li> <li>2. The student will be able to develop and evaluate retail management terminology including merchandize management, store management and retail strategy.</li> <li>3. The student will be able to recognise concept of merchandise and various elements of merchandise management.</li> <li>4. The student will be able to illustrate various elements of retail store management, legal and ethical aspects of retailing and career options in retailing.</li> </ol>
7.	Media Planning & Management - (Marketing)	<ol style="list-style-type: none"> <li>1. The student will be able to explain overview of media, media planning and various methods of media research.</li> <li>2. The student will be able to demonstrate the various elements of media mix and steps in formulating media strategy.</li> <li>3. The student will be able to categorize various elements of media budget and steps in formulating media budget, meaning and role of media buyer and various media scheduling strategies.</li> <li>4. The student will be able to illustrate various development in media marketing strategies.</li> </ol>
8.	International Marketing (Marketing)	<ol style="list-style-type: none"> <li>1. The learner will be able to recognise the features, need, process, difference between Domestic and International Marketing, Concept of International Trade, Barriers to Trade.</li> <li>2. The learner will be able to analyse International Economic Institution, Political and Legal</li> </ol>



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		Environment, Cultural Environment, Need for Conducting International Marketing Research. 3. The learner will be able to illustrate International Product Life Cycle, Role of Packaging and Labelling in International Markets, Market Segmentation and Targeting, International Promotion Decision. 4. The learner will be able to evaluate International Marketing Plan, Examining International Organisational Design, Controlling International Marketing Operations, Types of International Strategies, drivers of Global Service Marketing.
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**PROGRAMME OUTCOME, PROGRAMME SPECIFIC OUTCOME  
 & COURSE OUTCOME (UNDERGRADUATE COURSES)**

**PROGRAMME NAME: Bachelor of Arts**

**PROGRAMME OUTCOME:**

- **PSO 1:** Apply computing theory, languages, and algorithms, as well as mathematical and statistical models, and the principles of optimization to appropriately formulate and use data analyses.
- **PSO 2:** An ability to use current techniques, skills and tools for programming practically.
- **PSO 3:** Capability of the students to apply design and development principles in the construction of software systems.
- **PSO 4:** Enabling the student's practical exposure in the software development field.

**F.Y Bachelor of Arts Semester I**

Serial No.	Course Name	Course: Outcome
1.	Foundation Course - I	To study about the various religions, caste, linguistic diversity, etc. in India.
2.	Hindi	To make the students understand various stories and poems and also basic Hindi grammar.
3.	Communication Skills in English	To enhance language proficiency by providing adequate exposure to reading and writing skills.
4.	Economics I	This subject is designed to expose the students to the basic principles of microeconomic theory. The emphasis will be on the development of analytical thinking with the help of



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		statistical tools among the students and develop the skill of application of microeconomics concepts to analyze the real-life situations.
5.	History I	The course is designed to make the student aware about the making of modern India and the struggle for independence.
6.	Urdu	1. Learn the art and style of writing essays. 2. Read Urdu prose, to know famous Urdu writers and their famous works. 3. Know famous Urdu ghazals, poets, their poetry and its special features. 4. Acquaint with Urdu poems and the famous poets (Nazmnigars).

**F.Y Bachelor of Arts Semester II**

Serial No.	Course Name	Course Outcome
1.	Foundation Course – II	To study about the LPG policy, farmer's suicide in India, etc..
2.	Hindi	To let the students, learn more about compositions, story writings, etc.
3.	Communication Skills in English	To orient the learners towards the functional aspects of language.
4.	Economics II	As a logical sequence to Microeconomics Paper I, this paper is aimed at giving supply-side knowledge of Economics to the learner which will enhance their knowledge about aspects of production, cost, and revenue analysis, theories of distribution and understanding about the market structure.
5.	History II	To make the students aware about Socio-Religious Reform Movements, Education, Press, and Transport, etc.
6.	Urdu	1. Write the essays in Urdu. 2. Know about Urdu drama, Dramatist and their contribution in Urdu Literature. 3. Get opportunity to read and comprehend speciality of Urdu Gazals. 4. Learn to read and write Urdu poems.(Nazm)



  
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S.Y Bachelor of Arts Semester III

Serial No.	Course Name	Course: Outcome
1.	Foundation Course – III	Develop a basic understanding about issues related to Human Rights of weaker sections, ecology, and science and technology.
2.	Hindi	To let the students, learn more about compositions, story writings, etc.
3.	Economics III	The course is designed to develop the student's understanding of the basic tools of microeconomic analysis. It builds on the material covered in semester I and is designed to help the student apply microeconomics to the real world.
4.	History III	To enable the students to comprehend the transition of Europe from medieval to modern times and its impact on the world. To provide accurate knowledge of the most significant events and personalities of the period under study and encourage understanding of the making of the modern world.
5.	Urdu	1. Acquaint with Urdu novelist, their life and their important works. 2. Know about the major trends of Urdu Drama and 'fan' 3. Read and learn about famous Urdu 'mazamin'. 4. Read and understand the famous Urdu Patriotic poems

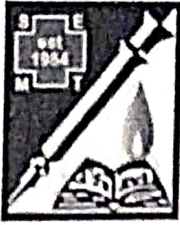
S.Y Bachelor of Arts Semester IV

Serial No.	Course Name	Course: Outcome
1.	Foundation Course – IV	To study about Significant, contemporary Rights of Citizens, Approaches to understanding Ecology, etc.
2.	Hindi	To let the students, learn more about compositions, story writings, etc.
3.	Economics IV	This paper is designed to build on the understanding of basic macroeconomic identity introduced in sem II. The various components are detailed here in the context of a closed economy. The objective is to enable the student to understand how the interest rate and income level are determined in a closed economy and how a policy may affect these outcomes.
4.	History IV	To acquaint the students with different sources of Ancient Indian History. To enable the students to understand the



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		political, socio-economic and cultural developments in the period under study and appreciate the rich cultural heritage in India.
5.	Urdu	<ol style="list-style-type: none"><li>1. Understand about Urdu literature, Its meanings and major Dialects.</li><li>2. Learn about the contributions of Sufi Sant in the Expansion of Urdu language.</li><li>3. Understand 'What is Literature?' and the role of Literature in life. Appreciation of the 'Fanoone Latifa'</li><li>4. Learn about the life and major contribution of the famous Urdu writer Sir Syed Ahmed Khan in Urdu Literature.</li></ol>



  
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## Post graduate Course

**Programme Outcome, Programme Specific Outcome**

**&**

**Course Outcome**



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**PROGRAMME OUTCOME, PROGRAMME SPECIFIC OUTCOME  
& COURSE OUTCOME(POST GRADUATE COURSE)**

**Programme Name: - Master of Commerce (Accountancy)**

**Programme Outcomes:**

**PO1:** The student acquires in-depth knowledge regarding all core areas specifically Advanced Accounting, Financial Management, and Tax planning.

**PO2:** The programme imparts the students with higher level knowledge and understanding of Research Methodology for Business, Business Environment and Ethical Framework.

**PO3:** The programme equips the students to evaluate Environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements.

**PROGRAMME SPECIFIC OUTCOMES:**

**PSO1:** The course helps students to achieve proficiency in different areas of Accounting and Finance, Tax Management and E-commerce.

**PSO2:** The Course will provide over all knowledge about Commerce, Economics, Research and Strategic Management.

**PSO3:** The student acquires practical skills to work as Tax Consultant, Audit Assistant and other Financial Supporting Services and undertake independent research/PhD.

**M.Com Part-1 Semester I**

Serial No.	Course Name	Course: Outcome
1.	Strategic Management	<ol style="list-style-type: none"><li>1. The student will be able to explain and define basic Concepts of Strategic Management, Business and Operational Level Strategy, Functional Strategies and Business Environment.</li><li>2. The student will be able to evaluate the formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation.</li><li>3. The student will be able to discuss the Corporate Restructuring Strategies, Strategic Alliance, Information technology Driven Strategies in India.</li><li>5. The student can discuss about the Business Process Outsourcing and Knowledge Process Outsourcing in India, Disaster Management and Start-up Business Strategies and Make in India Model.</li></ol>



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2.	Economics for Business Decision	<ol style="list-style-type: none"> <li>1. The student can discuss the scope of Business Economics and the basic economic problem of scarcity and efficiency.</li> <li>2. The student will explain the applications of demand and supply to economic issues and study the theory of consumer choice.</li> <li>3. The student will analyse the short run short run and long run production, cost concepts, least cost factor combination for a given output.</li> <li>4. The student will be able to describe the features of perfectly and imperfectly competitive markets, different forms of imperfect competition, and basic concepts of game theory</li> </ol>
3.	Cost and Management Accounting	<ol style="list-style-type: none"> <li>1. The student will be able to apply the techniques of Marginal costing to Managerial Decision making.</li> <li>2. The student will be able to appreciate Standard Costing as a tool of cost control through Material Labour overhead and Sales variances.</li> <li>3. The student will develop the ability to analyse Budgetary Control through preparation of various Functional Budgets Considering the special features of various services of Operating Costing, Like Hospital Hotel and Goods &amp; Passenger Transport the student will be able to estimate the pricing done by each industry.</li> </ol>
4.	Business Ethics and Corporate Social Responsibility	<ol style="list-style-type: none"> <li>1. The student will be able to recognise the Concept importance and need for business ethics Sources of Ethics various approaches to Business Ethic and Emergence of new values in Indian Industries after economic reforms of 1991.</li> <li>2. The student will be able to define and will explore the Ethics in Marketing and Advertising, Human Resources Management, etc.</li> <li>3. The student will be able to recognise the Corporate Social Responsibility Corporate philanthropy, Legal Provisions and specification on CSR and Role of NGO's and International Agencies. CSR.</li> <li>4. The student will become aware of the CSR towards Stakeholders Designing CSR Policy, Global Recognitions of CSR- ISO- 14000-SA 8000 - AA1000, etc.</li> </ol>



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**M Com. Part-1 Semester II**

Serial No.	Course Name	Course: Outcome
1.	Research Methodology for Business	<ol style="list-style-type: none"> <li>The student will be able to define about research, types of research and will be able to develop formulation of research problem. The student will be able to formulate hypothesis and also understand different research design.</li> <li>The student will be able to differentiate between primary and secondary data and explore different stages in data processing.</li> <li>The student will be able to explain Research Report Writing, References and Citation Methods, Foot notes and Bibliography and Modern Practices</li> </ol>
2.	Macro Economics concepts and Application	<ol style="list-style-type: none"> <li>The student will be able to classify the different dimensions of National Income and Human development Index.</li> <li>The student will be able to describe the Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF), and Policy trade- off between Inflation and unemployment and Phillips' curve.</li> <li>The student will implement the IS-LM Model to study the economic policy implications of fiscal and monetary policy</li> <li>The student will discuss the International aspects of Macroeconomic policy, 'Balance of payments, and The Mundell-Fleming model.</li> </ol>
3.	Corporate Finance	<ol style="list-style-type: none"> <li>The student will be able to discuss Meaning, Importance, Scope, Objectives, Profit v/s Value Maximization.</li> <li>The student will be able to explain the Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM.</li> <li>The student will be able to analyse the Profitability Ratios, Efficiency Ratios, Liquidity Ratios, Stability Ratio and Investor's analyses.</li> <li>The student will be able to analyse the Measurement of Cost of Capital, WACC, Marginal Cost of Capital, Capital Structure Decisions, Business Risk and Financial Risk.</li> </ol>
4.	E-COMMERCE	<ol style="list-style-type: none"> <li>The student will be able to articulate the World Wide Web, EDI and paperless trading, Applications and management of E-commerce and Enterprise/</li> </ol>



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		<p>organisations.</p> <p>3. The student will be able to design E-Marketing, E-Commerce Customer Strategies for Purchasing and support activities, Electronic Payment System and Operational, credit and legal risks of E-payment systems.</p> <p>4. The student will be able to recite Cyber Laws, Taxation Issues, Protection of Cyber Consumers in India and CPA 1986, Security Issues in E-Commerce and Security Tools, Client server network security.</p>
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**M Com. Part-2 Semester-III**

Serial No.	Course Name	Course: Outcome
1.	Advanced Financial Accounting	<p>1. The student will be able to, state the requirements as per accounting standard/foreign Branches.</p> <p>2. The learner will be able to recognise the Final Accounts of Banking Companies, Provisioning of Non-Performing Assets and form &amp; requirements of Final Accounts.</p> <p>3. The learner will be able to state about the Accounting Provision for insurance Act and Insurance Regulation and Development authorities for LIS and GIB.</p> <p>4. The learner will be able to analyse Accounting Provision of Maharashtra State Co-operative Societies Act and Rules and Forms and Requirements of Final Accounts.</p>
2.	Direct Tax	<p>1. The student will be able to discuss the basic concepts in Income-Tax.</p> <p>2. The student will be able to calculate and evaluate Income from salary, Income from House Property, Profits and Gains from Business and Profession, Income from Capital Gains, Income from Other Sources.</p> <p>3. The student will be able to discuss about the deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U and Exemptions related to Specific Heads of Income to be covered with Relevant Provisions, Agricultural Income, Sums Received from IDJF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend.</p> <p>4. The student will be able to analyse the Computation of Income &amp; Tax of Individual and Partnership Firm.</p>



  
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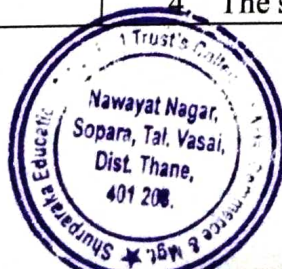


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3.	Advanced Cost Accounting	<ol style="list-style-type: none"> <li>1. The student will be able to explain and analyse the features, process, concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain, and Compute of Inter.Process Profit, Computation of Equivalent Production - Weighted Average and FIFO.</li> <li>2. The student will be able to apply and analyse meaning and types, methods of allocating central costs and Activity Based Costing and solve using ABC Analysis</li> <li>3. The student will be able to explain and analyse the Responsibility Accounting, Responsibility Centre's, Concept of Controllability and prepare Managerial Reports using Segmented Costs and Controllable costs approach.</li> <li>4. The student will be able to describe, solve and analyse Transfer Pricing, Target Costing and inflation Accounting.</li> </ol>
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**M Com. Part-2 Semester-IV**

Serial No.	Course Name	Course: Outcome
1.	Corporate Financial Accounting	<ol style="list-style-type: none"> <li>1. The student will be able to describe and analyse the need, Contents and Recent trends in Financial Reporting.</li> <li>2. The student will be able to apply knowledge and interpret scope and "compliance of Accounting Standards in India.</li> <li>3. The student will be able to describe meaning, need and apply various methods of valuation of business for amalgamation and mergers.</li> <li>4. The student will be able to describe Procedure of consolidation of Balance-sheet &amp; Profit &amp; Loss Account, solve and analyse Consolidated Financial statements.</li> </ol>
2.	Indirect Tax- Introduction of Goods and service Tax	<ol style="list-style-type: none"> <li>1. The student will be able to discuss basics of Indirect taxation and study the conceptual framework under GST.</li> <li>2. The student will be able describe the registration procedure, including cancellation and revocation of registration under GST.</li> <li>3. The student will gain complete knowledge about Sec 5 and Sec 6 of GST.</li> <li>4. The student will be able to recognize the Sec 10 and Sec</li> </ol>



**Principal**  
 Shurparaka Educational & Medical Trust's  
 M. B. Harris College of Arts &  
 A. E. Kalsekar College of Commerce & Management  
 Nallasopara (W); Tal. Vasai, Dist. Palghar - 401 203.



S.E.M.T.'S  
MOINUDDIN B. HARRIS COLLEGE OF ARTS,  
A.E.KALSEKAR COLLEGE OF COMMERCE & MANAGEMENT.  
(Affiliated to the University of Mumbai)  
Nawayat Nagar, SOPARA (W), Vasai, Dist- Palghar  
PIN - 401 203, (MAHARASHTRA)

		12 of GST. 5. The student will be able to evaluate and Discuss Timeand procedure of GST Payment, Ghallan Generation & CPIN, TDS & TCS.
3.	Financial Management	1. The learner will be able to explain the needs of Finance and Sources: Long Term, Medium Term, and Short-Term Finance. 2. The learner will be able to explain and analyse the Concept, nature, purpose, types and measurement techniques of Capital Budgeting. 3. The learner will be able to analyse and illustrate the management of working capital estimation. 4. The learner will be able to analyse issues in working capital and Management of components of working capital. 5. On the completion the learner will be able to discuss the meaning, essentials types and advantages of Budgeting. 6. The learner will be able to discuss the meaning of strategic financial management and analyse the Strategic financial decision-making framework.



  
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