

**Rajgad Dnyapeeths**  
**Anantrao Thopte College, Bhor**

**Commerce Department**  
**Bachelor of Commerce (B.Com.)**

**Program Outcomes**

PO1	Develop the insights regarding Costing, Banking and Communication skills, Functioning of modern appliance e-format records in modern world.
PO2	Develop the understanding of rules of measurement and reporting to business entities
PO3	Develop the students for designing and implementating cost control, cost reduction in different cost systems in manufacturing process.
PO4	Develop knowledge regarding production operations, management techniques process, businss ethics and tool to developed managerial and business skills.
PO5	Develop in depth understanding banking concepts and operations and their implementation.

**Program Specific Outcomes**

PSO1	Students are understood Various Accounting and Costing Techniques and Methodology.
PSO2	Students are able to understand actual working of industry and their accounting, economical and human resource problems. Students also learn how to resolve it.
PSO3	Students are able to understand how to deliver a quality of product for business success.
PSO4	Students are able to understand new modern technical methods and their applications in accounting, costing and banking sector.
PSO5	Students understand the concept of International Economics, Public Finance, government's revenue and expenditure, debts and budget, economical theories, economic policies and planning.
PSO6	Students are able to understand the Cost accounting tools and information and their uses in Decision making.
PSO7	Stuedents are able to understand of the Tasks, Functions and Skills of Business Admnistration and latest Developments, theoretical foundation for the preparation and presentation of financial statements in Costing, Accounting, Banking and Finance sector.

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**Course Outcomes**

Course Outcomes	
<b>Subject Code : 112 (SEM- I) 122 (SEM- II)</b>	<b>FYBCOM – Financial Accounting</b>
CO1	Student acquired knowledge of basic accounting concepts
CO2	To create awareness about application of these concepts in business world
CO3	To impart skills regarding Computerised Accounting ,various software used in accounting
CO4	To impart knowledge regarding finalization of accounts of various establishments
CO5	Students are able to Demonstrate how to create a company, grouping, generation, Accounting Report with the help of Accounting Software Package.
CO6	Students are able to understand valuation of intangible assets
CO7	Students are able to Explain suffered recoupment and lapse of short-working with examples.
CO8	Students are able to Explain allocation of expenses basis of Apportionment in Departmental Accounts.

Course Outcomes	
<b>Subject Code : 114 (SEM- I) 124 (SEM- II)</b>	<b>FYBCOM – Business Mathematics and Statistics</b>
CO1	Students learn basic concepts in Finance and Business Mathematics and Statistics
CO2	Students are able to make applications of Statistics and Mathematics in Business
CO3	Students acquired the knowledge of statistical methods for analysis of data.
CO4	Students are able to analyze the data by using some elementary statistical methods

Course Outcomes	
<b>Subject Code : 115 (SEM- I) 125 (SEM- II)</b>	<b>FYBCOM – Organizational Skill Development</b>
CO1	Define modern office, Office organization, communication and time management.
CO2	Explain records, Classification of files, Different types of forms and digitization of records.
CO3	Discuss role of Public Relation Officer in modern office.
CO4	Demonstrate office automation using computerization through actual visits.
CO5	Discuss modern communication techniques which are used in modern office.
CO6	Identify different types of services provided by office.
CO7	Describe concept of goal setting and identifying SMART goals.

CO8	Study the applicability of new knowledge and skill in modern office and their problems.

Course Outcomes	
<b>Subject Code : 116 - A (SEM- I) 126 - A (SEM- II)</b>	<b>FYBCOM – Marketing &amp; Salesmanship</b>
CO1	Define concept of market and Marketing
CO2	Explain marketing environment and impact of marketing environment on market decision making.
CO3	Discuss buyer behavior and factors affecting on buyer behavior and buying process.
CO4	Describe concept of product, product life cycle, pricing decision their methods and factors affecting pricing decision.
CO5	Understand the logistics management, it's importance in marketing
CO6	Explain the term advertisement, its importance, advantages, types and role of advertisement in sales promotion.
CO7	Discuss concept of rural market, it's nature, differentiate rural and urban market and challenges before rural market.
CO8	Explain the role of modern marketing in globalized era

Course Outcomes	
<b>Subject Code : 116 - B (SEM- I) 126 - B (SEM- II)</b>	<b>FYBCOM – Insurance &amp; Transport</b>
CO1	Define insurance and risk and its nature, scope and types.
CO2	Discuss life insurance, its scope and types and LIC as Career option.
CO3	Discuss general insurance, its scope and types of insurance policies.
CO4	Describe the role of Insurance in Logistics.
CO5	Define transport, its nature, scope, importance and role in Indian economy.
CO6	Discuss different means of transport like Road Transport & Rail Transport in India.
CO7	Classify the different ways of transport like Water Transport, Air Transport, its scope, need and importance.
CO8	Identify Career Options in Travel, Tourism and Hospitality Management.

Course Outcomes	
<b>Subject Code : 116 - E(SEM-I) 126 - E(SEM-II)</b>	<b>F.Y.B.COM. – Business Environment &amp; Entrepreneurship</b>
CO1	Students understood of various aspects business environment useful for would be entrepreneurs
CO2	Students understood of various aspects of pollution and its ill effects
CO3	Students understood of Problems and their causes and remedies
CO4	Students understood the concept of entrepreneur, competencies of a successful entrepreneur
CO5	Students understood the difference between entrepreneurial and

	nonentrepreneurial personalities and thereby getting inspiration to make students personality entrepreneurial
CO6	Students understood the significance of entrepreneurship in economy thereby getting inspiration to become entrepreneur
CO7	Students understood Knowing the functions of related institutions
CO8	Students understood Inspiration from study of Biographies to become entrepreneurs

Course Outcomes	
<b>Subject Code : 231 (SEM- III) &amp; 241 (SEM- IV)</b>	<b>S.Y.B.Com.-Business Communication</b>
CO1	Students understand the concept, process and importance of communication.
CO2	Students develop business communication skills through the application and exercises.
CO3	Students adopt knowledge of various media of communication
CO4	Developing awareness among the students regarding new trends in business communication.
CO5	Students develop their manners & etiquettes and also understand interview techniques, group discussion, grooming manners and oral presentation.
CO6	Students will develop their manners & etiquettes and also understand interview techniques, group discussion, oral presentation regarding various types of letters, resume/bio data/curriculum vitae and job application letter.
CO7	Students are able to understand internal and other correspondence. Also they will be aware regarding new trends in business communication.
CO8	Students understand the recent trends in business communication.
CO9	Students are able to understand formal mails and blog writing

Course Outcomes	
<b>Subject Code : 234(SEM- III) 244(SEM- IV)</b>	<b>S.Y.B.COM.- Business Management</b>
CO1	Students are able to get basic knowledge and understanding about various concepts of Business Management.
CO2	Students getting knowledge of various functions of management
CO3	Students are able to get knowledge about tools and techniques to be used in the performance of the managerial job.
CO4	Students adopt knowledge regarding motivation of staff, Leadership skill which is helpful in successful business environment.
CO5	Students learn overview of management-evolution of management, management thinkers, Managerial Skills etc
CO6	Students learn planning & decision making- Importance & types of Planning, Types of Decisions & Steps in Decision Making
CO7	Students learn organization & staffing-Organization Structure, Importance of Staffing, Methods of Recruitment
CO8	Students learn direction & communication- Techniques & importance of Direction, Communication Process & importance of effective Communication.

Course Outcomes	
<b>Subject Code :</b> <b>232E(SEM-III)</b> <b>242E (SEM-IV)</b>	<b>S.Y.B.COM.- Corporate Accounting</b>
CO1	Students get knowledge about various Concepts , Objectives and applicability of some important accounting standards
CO2	Students understanding the difference between commencement and incorporation of a company and the accounting treatment.
CO3	students acquired knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
CO4	Students understanding the difference between commencement and incorporation of a company and the accounting treatment
CO5	students learn recent trends in the field of accountancy
CO6	students update the knowledge of the process of liquidation of a company
CO7	Students develop the knowledge about consolidation of financial statement with the process of holding.
CO8	Student acquired knowledge of corporate policies of investment for expansion and growth through purchase of stake in or absorption of smaller units.

Course Outcomes	
<b>Subject Code : 235</b> <b>(SEM-III) 245</b> <b>(SEM-IV)</b>	<b>S.Y.B.COM.- Elements of Company Law</b>
CO1	Students understood Background and Salient Features of the Act of 2013, Overview of the changes introduced by the Act of 2013;
CO2	Students come to know various stages in the Formation and Incorporation, Commencement of business.
CO3	Students come to know Memorandum of Association, Alteration of memorandum. , Articles of Association:
CO4	Students realized Various Modes for Raising of Share Capital including private placement, public issue, rights issue, bonus shares
CO5	Students realized Forfeiture and Surrender of Shares: Meaning of forfeiture of shares: - Conditions/Rules of valid forfeiture- Effect of forfeiture- Re-issue of forfeited shares, Nomination of shares
CO6	Students realized E-, E-filing , DIN-Directors Identification Number
CO7	Students come to know Powers, Restrictions, and Prohibition on Board. (Ss. 179 to 183) 7.2 Director: Meaning and Legal position of directors.
CO8	Students come to know Appointments of Managing Director, Role of Board of Directors. ,Prevention of Oppression and Mismanagement (Ss. 241 to 246)
CO9	Students come to know Board Meeting, Formalities of valid meeting.
CO10	Students come to know Compromises, Arrangements and Amalgamation:

Course Outcomes	
<b>Subject Code :</b> <b>236E(SEM-III)</b> <b>246E (SEM-IV)</b>	<b>S.Y.B.COM.- Cost and Works Accounting I</b>
CO1	Students are able to define concept of costing,
CO2	Students are able to classify different element of cost, concept of material control,

	calculate stock levels, preparation of Cost Sheet
CO3	Students understanding the basic concepts of cost.
CO4	Students are to understand, develop and apply the techniques of inventory control.
CO5	Students are able to Identify store location and layout and apply pricing methods of issue of material, Purchase Procedure
CO6	Students are able to Explain and illustrate inventory control techniques.
CO7	Students are able to distinguish different methods of remuneration and incentive plans

Course Outcomes	
<b>Subject Code : 236G (SEM-III) 246G (SEM-IV)</b>	<b>S.Y.B.COM.- Business Entrepreneurship-I</b>
CO1	Define the term Entrepreneurs, Entrepreneurship, Unemployment. Explain the problems of unemployment. Describe wealth creation, Entrepreneurial motive and Competencies.
CO2	Explain the role of Vikhe Patil, Karmavir Bhaurao Patil, Bhausaheb Thorat, Ratnnappa Kumbhar and Dhanjayrao Gadgil in Co-operative Movement and Sector in Maharashtra.
CO3	Discuss the term Creativity and process of Creativity. Identify the tools of creativity. Explain Innovation and sources of innovation.
CO4	Define Business Ethics, CSR, Business Goals. Explain Social Responsibilities of business, Discuss the term Social Audit and Corporate Governance.
CO5	Explain Group Entrepreneurship, illustrate individual and Group Entrepreneurship, discuss SHG and its administrative functions.
CO6	Describe Entrepreneurial Opportunities in Service Sector, illustrate opportunities in Rural and Urban service industries.
CO7	Define Franchising, explain the types and advantages of franchisee. Explain the steps for starting Franchisee. Discuss the term Business Process Outsourcing.
CO8	Explain the challenges in Entrepreneurship Development. Discuss Social, Cultural, Educational, Political and Globalization challenges.

Course Outcomes	
<b>Subject Code : 236 H(SEM-III) 246H (SEM-IV)</b>	<b>S.Y.B.COM.- Marketing Management-I</b>
CO1	Pupil known concept of Marketing Management which is the basic foundation of Marketing subject.
CO2	Students get the basic knowledge of Marketing Management to be a successful modern marketer.
CO3	Students inculcate knowledge of various aspects of marketing management through

	practical approach.
CO4	Students interpret the issues in marketing and their solutions by using relevant theories of marketing
CO5	Students get knowledge about recent trends in marketing management.
CO6	Students understand the concept of Green Marketing.
CO7	Students are enable to apply this knowledge in practical by enhancing their skills in the field of Marketing.

Course Outcomes	
<b>Subject Code : 351 H(SEM-V) 361 (SEM-VI)</b>	<b>T.Y.B.COM.- Business Regulatory Framework (M.Law)</b>
CO1	Students understanding the concept of contract, terms & various provisions of Indian Contract Act 1872, Indian Partnership Act1932, LLP Act 2008.
CO2	Students are undrstanding the terms & rules relating to Sale of Goods Act, 1930. And get information regarding E-commerce, digital signature & laws relating to legality to E-transactions and their legal value.
CO3	Students will understand procedure to file complaint, jurisdiction, powers & functions of consumer dispute redressal agencies undre Consumer Protection Act 1885. They get information about WIPO, TRIPs & categories of IPR covered by TRIPs Agreement.
CO4	Students will be able to understand negotiable instruments i.e. Promissory Note, Bill of Exchange & Cheque. Also will informed laws relating to Negotiable Instruments Act 1882.
CO5	Students get knowledge regarding arbitration agreement, rights & duties of arbitrator, conciliation proceeding.

Course Outcomes	
<b>Subject Code : 354 H(SEM-V) 364 (SEM-VI)</b>	<b>T.Y.B.COM.- Auditing and Taxation</b>
CO1	Students are able to explain various type of audit & verification and valuation of assets and liabilities
CO2	Students are able to Recognize Company Auditors, tax audit with computerized system
CO3	Students are able to define concept under Income Tax act 1961, Calculate Taxable Income under Head of Income
CO4	Students are able to Calculate total taxable Income and tax liability of an individual
CO5	Students are able to Execute procedure of Income Tax Return Filing.

Course Outcomes	
<b>Subject Code : 352 H(SEM-V) 362 (SEM-VI)</b>	<b>T.Y.B.COM. – Advanced Accounting</b>
CO1	Brief Review of Indian Accounting Standard: - AS- 3, AS-7, AS-12, and AS15 AS-17 to AS-25 simple practical examples of application nature.
CO2	Students prepared of Final Accounts in vertical form as per Banking Regulation Act 1949-

CO3	Students come to know. Claim for Loss of Stock , Indemnity under policy - Some important terms - Procedure for ascertaining claims, Claim for Loss of Fixed Assets .
CO4	Students realized a. Credit Co-operative Societies :- b. Consumer Co-operative Societies
CO5	Students prepared VAT & VAT Report B. Service Tax, Central Value Added Tax, and Income with the help of Accounting Software.
CO6	Stock and Debtors System: - Introduction - Types of Branches - Goods supplied at Cost & Invoice Price.
CO7	Students made conversion of Single Entry into Double Entry.
CO8	Students solved the problems on Ratio Analysis restricted to the following Ratio only - *Gross Profit Ratio *Net Profit Ratio * Operating Ratio * Stock Turnover Ratio * Debtor Turnover Ratio * Current Ratio * Liquid Ratio * Debt to Equity Ratio.

Course Outcomes	
<b>Subject Code :</b> <b>355E H(SEM-V)</b> <b>365E (SEM-VI)</b>	<b>T.Y.B.COM.- Cost and Works Accounting Paper II</b>
CO1	Students are able to classify types of overheads & accounting of overheads and apply apportionment and reapportionment of overheads.
CO2	Students are able to explain methods of overhead absorption.
CO3	Students are able to Recognize purpose and benefits of activity based costing & discuss various methods of costing.
CO4	Students are able to Analyze and evaluate procedure of contract costing.
CO5	Students are able to Apply service costing methods in real life.

Course Outcomes	
<b>Subject Code :</b> <b>356E H(SEM-V)</b> <b>366E (SEM-VI)</b>	<b>T.Y.B.COM. – Cost &amp; Work Accounting III</b>
CO1	Students realized Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety.
CO2	Students realized the various Types of Budgets.
CO3	Students realized Advantages and disadvantages. Uniform costing and Inter-firm Comparison
CO4	Students realized management information system in Costing
CO5	Students realized Problems on Material & Labour variances.
CO6	Students realised Advantages & Limitations of Farm Costing 6.3 Practical Problems
CO7	Students come to know Cost records and Verification of Cost Records 7.3 Cost auditor – Appointment- Rights and duties
CO8	Students prepared the cost Audit Report.

Course Outcomes	
<b>Subject Code :</b> <b>355GH(SEM-V)</b> <b>365G (SEM-VI)</b>	<b>T.Y.B.COM. – Business Entrepreneurship-II</b>
CO1	Define the terms SSI, Product Range, Tiny Industries, Ancillary Industries, Cottage Industries. Explain the role of SSI in Indian Economy.



CO2	Explain Business Opportunities, identifies the alternatives of opportunities, describe the steps in formation and registration procedure of SSI.
CO3	Describe the various Organization forms, define BEP, Ratio analysis, gross and net profit ratio. Explain the term Project Audit.
CO4	Define SFCs, SIDBI, IFCI, DIC, KVIC. Explain the Role and functions of these in financial assistance. Discuss Tax Concession and Incentives for SSI.
CO5	Explain the term Business Plan. Discuss Financial, Marketing, Human resource, Technical and Social aspect of Business Plan.
CO6	Describe Small Enterprise Management with various approaches. Explain Start Up Phase Management, Stability Phase, Growth Phase Management.
CO7	Define Business Crises, Sickness. Explain various types of crises and causes of crises and Sickness.
CO8	Explain Project Report, Format of Business Plan, Report survey of SSI, Describe Tax concession and Financial assistance available to SSI. State documents required for registration of SSI

<b>Course Outcomes</b>	
<b>Subject Code : 356G H(SEM-V) 366G (SEM-VI)</b>	<b>T.Y.B.COM. – Business Entrepreneurship-III</b>
CO1	Understand the Meaning, Definitions, Goals, Approaches of Organizational Behavior and Historical roots of Organizational Behavior and Organizational Behavior Models.
CO2	Explain the Determinants of individual behavior and Personality Traits, Personality Development, Emotional Intelligence, Entrepreneurial Personality.
CO3	Study of autobiographies of Entrepreneurs like Dr. Nilakantha Kalyani, Shri. D.S. Kulkarni, Mr. Aditya Vikram Birla, Shri. Dilip Narayan Borawake, Mrs. Jyoti Naik (Ejjat Ki Lajjat, Shri Mahila Gruh Udyog, Lijjat Papad), and Shri Ramesh J. Chavan-Thundered Unbottled.
CO4	Describe Group and Group Dynamics like Group task, Group size, Group formation process, Group Structure, Group Dynamics, Group Cohesion.
CO5	Define Team Building, Types of team, creating high performance team and Managing team.
CO6	Describe stress, stress management and Conflict Management and Remedies to overcome the Conflicts.
CO7	Use of motivation theories, Job description & Job analysis, Management by Objects (MBO)– Job rotation – Job enrichment – Employee, Involvement Programme.
CO8	Connect acquired knowledge & skill of organizational change and development.

<b>Course Outcomes</b>	
<b>Subject Code : 355H(SEM-V) 365H (SEM-VI)</b>	<b>T.Y.B.COM. – Marketing Management-II</b>
CO1	Students get knowledge about agricultural marketing, various marketing regulations, importance of global marketing and various measures used by cyber security marketers in today's digital world.
CO2	Students understanding the conceptual framework of marketing and its applications in decision making under various environmental constraints.

CO3	Students understanding the concept of effective marketing decisions, including assessing marketing opportunities and developing marketing strategies and implementation plans.
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Course Outcomes	
<b>Subject Code : 356 H(SEM-V) 366H (SEM-VI)</b>	<b>T.Y.B.COM. – Marketing Management-III</b>
CO1	Students get the knowledge about the concept of advertising and advertising media, appeals and approaches in advertisement
CO2	Students acquire the concept of economic, social and regulatory aspects of advertising, role of Brand Management in marketing.
CO3	Students enable to apply this knowledge in precisely enhancing their skills in the field of advertising.
CO4	Students get the knowledge about the concept of Marketing of Service, Creative Advertisements, and social media marketing. Technique and process of Marketing Control and Audit.
CO5	Students are able to apply knowledge in practicality by enhancing their skills in the field of advertising.