



SINDHU EDUCATION SOCIETY'S
(S.E.S.) SWAMI HANSMUNI MAHARAJ
DEGREE COLLEGE OF COMMERCE

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CRITERION II

KEY INDICATOR 2.6. Student Performance and Learning Outcomes

METRIC NO. 2.6.1

Programme Outcomes (POs) and Course Outcomes (COs) for all Programmes offered by the institution are stated and displayed on website and attainment of POs and COs are evaluated.

Program & Course Outcomes

Sindhu Education Society's
Swami Hansmuni Maharaj Degree College of Commerce
Affiliated to University of Mumbai

B. Com (Banking & Insurance)

Programme Outcomes

PO1	The Programme imparts various skills such as Accounting Skills, Managerial Skills Communication Skills etc
PO2	Make the students competent to face challenges in the present competitive market.
PO3	Develop among the students the qualities of entrepreneurship and give the ideas about modern business strategies.
PO4	Provide the ideas related to various fields like Banking Sector, Insurance Sector, Marketing, Advertising, Income tax, E-Commerce etc.
PO5	This program develops trained professionals for the industries, banking sector, insurance companies, investment & finance companies to meet the manpower requirements.
PO6	The students will gain the knowledge, skills and attitude of managing banking and finance at the end of the degree course.

Programme Specific Outcomes

The students will be able to:

PSO 1	Explain , evaluate and interpret the terminology and concepts related to banking ,insurance and finance.
PSO 2	Apply fundamental accounting knowledge to analyse and interpret relevant accounting and financial statements
PSO 3	Identify ,compare and analyse the characteristics , structure , functioning and performance of banking and insurance companies.
PSO 4	Demonstrate the capability to work independently in the related fields/areas
PSO 5	Integrate and communicate qualitative and quantitative information to the community at large



Course Outcomes
FY B.Com(Banking & Insurance) Semester I & II

Courses	Outcomes The students will be able to :
Environment and Management of Financial Services	<ol style="list-style-type: none">1) Explain the working of Indian financial system and its significance in the growth of economy.2) Understand the importance, functions and working of Indian banks and insurance companies.3) Learn about the regulatory framework of banks and insurance companies.4) Recognise the new reforms taken place in banking and insurance sector.



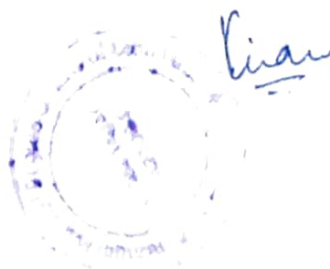
Principles of Management	<p>Understand the concepts related to business.</p> <p>Demonstrate the roles, skills and functions of management.</p> <p>Analyse effective application of POM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.</p> <p>Apprehend the complexities associated with management of resources in the organizations and integrate the learning in handling these complexities</p> <p>Evaluate leadership styles to anticipate the consequences of each leadership style.</p> <p>Identify common organizational structures and the advantages and disadvantages of each.</p>
Financial Accounting I & II	<p>Understand the basics of financial accounting</p> <p>Acquaint with various concepts of accountancy and prepare final accounts.</p> <p>Identify the need of goodwill valuation and share valuation in business.</p> <p>Acquire knowledge of redemption process of preference shares, debentures and buy back of shares</p>
Business Communication- I & II	<p>Understand the fundamentals of communication and identify their communication abilities</p> <p>Apply the managerial writing skills and correspondence skills in terms of good communication</p> <p>Design effective presentation (audio visual)</p> <p>Give better presentation because of presentation skills</p> <p>Confidently participate in group discussions</p>
Foundation Course – I & II	<p>Understand various religions and their beliefs & social issues.</p> <p>Develop understanding of Indian Constitution.</p> <p>Identify the changing scenario with reference to LPG.</p> <p>Develop a basic understanding about issues related to human right.</p>
Business Economics-I	<p>Understand the concepts, scope and importance of business economics relating to demand & supply</p> <p>Comprehend concept of production function</p> <p>Follow various cost concepts, cost analysis and decision making.</p>
Quantitative Methods-I & II	<p>Demonstrate a sound knowledge of statistical terms</p> <p>Explain the merits and limitations of various statistical techniques</p>



	3) Able to read and interpret statistical information 4) Apply quantitative techniques to solve a variety of business problems 5) Carry out a simple sample survey, analyse the results and present the findings to the class.
Principles and Practices of Banking & Insurance	1) Apply basic principles applied to banking and insurance sector. 2) Acquire knowledge about the functioning of various types of banks, various types of insurance policies and their significance. 3) Gain knowledge about the claim settlement procedure adopted by life and general insurance companies
Business Law	1) Understand general business law issues and important legal aspects and provisions pertaining to business laws 2) Apprehend fundamental legal issues pertaining to the business law with case studies
Organisational Behaviour	1) Understand the various concepts of organizational behaviour, various personalities, attitude, perception and motivation and apply in organizational situations 2) Interpret the interpersonal and behavioural processes for team building and leadership development 3) Evaluate the culture and people cope up with the cultural change and stress related issues 4) Understand organization change and its implementation in the organization

Course Outcomes
SY B.Com(Banking & Insurance) Semester III & IV

Courses	Outcomes
Information Technology in Banking & Insurance	1) Apply the applications of (MS-Office). 2) Understand E-Commerce Applications, Electronic Payment System, Security measures for computers as well as E-commerce.
Financial Market (Equity, Debt, Forex and Derivatives)	1) Understand Indian Financial System 2) Obtain knowledge regarding the role of RBI in financial markets 3) know the importance of SEBI in capital market 4) understand the basics of commodity market, derivatives market, forex etc
Management Accounting	1) Develop an understanding of the conceptual framework of management accounting. 2) Acquire the knowledge of working capital management, planning, estimation etc



	3) Follow the items of balance sheet and revenue statements with the headings and sub headings, 4) Apply tools of financial statement analysis 5) Understand management of profits/dividend policy
Financial Management I & II	1) Understand the basics of financial management 2) Recognize the importance of working capital in business 3) Ascertain and evaluate credit policies in business 4) Be familiar with inventory management system and leverages in business.
Foundation Course I & II(Over View Of Banking Sector and Insurance sector)	1) Understand the Banking Industry ,Commercial Banking and Customer – Banker Relationship, concept of Universal Banking & Technology in Banking sector ,concept of Microfinance & Financial Inclusion 2) Understand Life Insurance Business ,Products of LIC 3) Understand the concept of Non Traditional Life Insurance Products 4) Understand the Health Insurance ,Home Insurance , Role of Insurance in Logistic
Mutual Fund Management	1) Gain knowledge about concept, structure and classification of mutual funds in India and management of mutual funds 2) Understand the complexities of mutual fund functions, concept of risks and rewards of investing in mutual funds 3) Ascertain the process of evaluation and selection of portfolio management, process of taxation , investment checklist to make successful investments in mutual funds
Taxation Of Financial Services	1) Recognize various heads of income 2) Identify various deductions from total income 3) Compute taxable income of individual 4) Decide residential status of individual for levy of tax
Corporate & Securities Law	1) Understand the overview of Company Law ,Doctrines of Governing Corporates 2) Application of Company Law to Banking and Insurance Sector 3) Understand Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956 & SEBI 4) Acquire Overview of Depositories Act, 1996
Business Economics-II	1) Understand meaning, scope and importance of macroeconomics, various concepts of national income & expenditure, concept of money supply ,demand for money & inflation and monetary policy ,constituents of fiscal policy etc 2) Acquire Knowledge of theory and issues of international trade ,balance of payments ,foreign investment



Wealth Management	<ol style="list-style-type: none"> 1) Understand the basics of wealth management, importance of financial planning 2) Recognise various aspects of retirement ,estate and insurance planning 3) Understand the importance of WILL in estate planning
Cost Accounting	<ol style="list-style-type: none"> 1) Understand ever – enlarging frontiers of cost accounting concepts of cost accounting and its allied aspects . 2) Apply various tools, techniques from cost accounting to facilitate the decision making.

Course Outcomes
TY B.Com (Banking & Insurance) Semester V & VI

International Banking and Finance	<ol style="list-style-type: none"> 1) Understand the foreign exchange market, functioning of global financial market etc 2) Differentiate the exchange rate regime and its determined. 3) Apply of hedging techniques in international markets. 4) Relate the regulatory framework in international financial market and domestic market.
Financial Services Management	<ol style="list-style-type: none"> 1) Understand concept and various financial services & merchant banking services, concept and various aspects of mutual funds, factoring and forfeiting etc 2) Acquire knowledge about various aspects of securitisation of debts and derivatives, Housing finance and consumer finance Depositories, pledge etc
Financial Reporting & Analysis(Corporate Banking & Insurance)	<ol style="list-style-type: none"> 1) Understand the framework of financial reporting, emerging trends in banking, insurance, corporates , the accounting aspects disclosures etc 2) Apply the analytical tools used for financial analysis such as cash flow analysis, ratio analysis. 3) Gain knowledge of ethics in corporate financial accounting and reporting 4) Understand the concept of IFRS & knowledge of convergence of Indian Accounting Standards with IFRS.
Auditing - I & II	<ol style="list-style-type: none"> 1) Understand the basics of auditing 2) acquaint the students with audit techniques and internal audit 3) Acquire knowledge of audit planning procedure and documentation

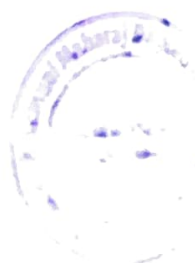



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	<ol style="list-style-type: none"> 4) Distinguish between vouching and verification process in auditing 5) Explore new areas of auditing 6) Understand the importance of professional ethics in auditing and consequences of misconduct in audit. 7) Understand the auditing process of banking companies, insurance companies & Ltd. Companies
Business Ethics and Corporate Governance	<ol style="list-style-type: none"> 1) Understand concept of ethics, nature of ethics ,types and areas of business ethics , application of ethical theories in business 2) Be acquainted with conceptual framework of corporate governance, theories underlying corporate governance ,mechanism- corporate governance systems, 3) Realise genesis and implementation of corporate governance in India and its implementation 4) Understand the concept of Values: meaning, types teaching from scriptures 5) Comprehend ethics in the context of global economy and corporate governance and issues related to scams
Research Methodology	<ol style="list-style-type: none"> 1) Understand the basics of research, process of research ,elements of research proposal, features of good research and use of research design, analysis, interpretation of data, concept of sampling ,methods of sampling 2) Categories the various approaches and methods of research, 3) Define the hypotheses, its types and sources. 4) Understand the types of data, methods of data collection and validate the questionnaire 5) Apply the advanced statistical techniques 6) Present research report, types and essentials of a good report.
Strategic Management	<ol style="list-style-type: none"> 1) Recognize various perspectives and concepts in the field of Strategic Management . 2) Understand the concept of strategy, strategic management and strategic management process. 3) Develop the skills for applying these concepts to the solution of business problems.
Central Banking	<ol style="list-style-type: none"> 1) Understand the basics of central banking and the emergence of banking in India, the functions pertaining to central bank and its operations 2) Get acquainted with the role, responsibilities, authority, autonomy & independence,



	<p>regulation and supervision of the central banks in India and other countries</p> <p>3) Acquire the knowledge relating to commonly used technologies in banking</p>
Security Analysis and Portfolio Management	<p>1) understand various concepts of finance, general terms related to finance ,investment etc</p> <p>2) Apply various models and techniques of Security and Portfolio Analysis</p> <p>3) Able to understand the relationship between Risk and Return</p> <p>4) Understand the various risk measurement parameters</p>
Human Resource Management	<p>1) Understand the concept and substantive institutional knowledge, contemporary developments related to work, legal, regulatory and ethical issues related to HRM.</p> <p>2) Recognise the internal and external alignment and measurement of human resource practices.</p> <p>3) Demonstrate lifelong personal & professional development skills.</p>
Marketing in Banking & Insurance	<p>1) Identify the core concepts of marketing and understand the need of the customer</p> <p>2) Apply the company orientation towards the market place and also evaluate the market</p> <p>3) Analyse the consumer behaviour and can recognize the different steps in buying decision process</p> <p>4) Categorize segmentation, targeting and positioning of the product and the consumer</p> <p>5) Classify and interpret the difference between goods and services</p>
International Business	<p>1) Understand nature & structure of international business environment, various policy perspective about international regulatory environment.</p> <p>2) Identify the environmental factors which are affecting on international business.</p> <p>3) Evaluate the role of international economic institutions & agreements.</p> <p>4) Evaluate the nature of international marketing vis a vis domestic marketing</p> <p>5) Understand the scope of international marketing</p>

Sindhu Education Society's
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Bachelor of Management Studies (BMS)

Program Outcomes

After the completion of the Program the students will be :

PO 1	Prepared to take up various challenging roles in different functional areas as well as the industry
PO 2	Develop skills such communication, interpretation and analysis, select and use resources to collect business data that will help in effective decision making
PO 3	Undertake leadership role to mentor, guide and motivate team
PO 4	Identify upcoming opportunities in business and changing trends and its impact on business
PO 5	Apply conceptual learning skills in their business areas

Program Specific Outcome

FINANCE

PSO 1	Learn the knowledge and skills that enable them to measure, analyze, interpret, and communicate economic data.
PSO 2	Acquire the broad-based business knowledge that enables them to integrate accounting practices to achieve strategic goals.
PSO 3	Acquire skills to use finance for growth and development process in the society
PSO 4	Familiarize themselves with financial concepts, analysis reporting systems and their practical applications.

Program Specific Outcome

Human Resource Management

PSO 5	Acquire knowledge of fundamental concepts of HR
PSO 6	Understand the role of a HR Manager and their contribution to an organization
PSO 7	Gain in-depth understanding of various HR functions and their applicability in the organizations
PSO 8	Support good employee and labor relations in both non-union and union environments.

Program Specific Outcome

Marketing

PSO 9	Acquire knowledge of fundamental concepts of marketing
PSO 10	Understand the role of a Marketing Manager and their contribution to an organization
PSO 11	Gain in-depth understanding of various marketing functions and their applicability in the organizations
PSO 12	Apply key marketing theories, frameworks and tools to solve Marketing problems



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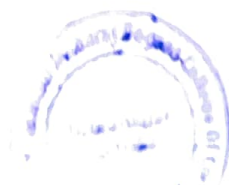
Course outcomes

Course Name	FY BMS (SEMESTER I & II)
	After completing the course the learners will be:
Introduction to Financial Accounts	<ul style="list-style-type: none"> • Enable students to learn principles & fundamentals of accounting at basic level. • Understanding Accounting Standards, Depreciation Accounting & Finalization of Accounts. • Become capable to pursue higher studies in diverse fields of finance & accountancy like MBA in finance & M Com in Advanced Accountancy • Get adequately trained to be good entrepreneurs and handle the financial aspects of an organization.
Business Statistics	<ul style="list-style-type: none"> • Familiarize with the concepts of statistics • Understand its importance and application in various business areas • Enable them to analyse data and prepare reports • Enables them to develop critical thinking
Business Law	<ul style="list-style-type: none"> • Understand the brief idea about the frame work of Indian Business Laws. • Oriented students, about the legal aspects of business. • Students will be Familiar with case law studies related to Business Law. • Students will be acquainted with laws related to Indian Contract Act, Sale of goods Act, Negotiable Instruments Act, Companies Act, IPR.
Business Communication	<ul style="list-style-type: none"> • Become aware about the complexity of the communication process • Develop effective oral and listening skills • Build up confidence and help them to write in clear, concise and persuasive manner • Enables them to understand different correspondence drafting
Foundations of Human Skill	<ul style="list-style-type: none"> • Have a Considerate of basic behaviour pattern of an individual with respect to his/her personality, attitude, thinking and learning patterns. • Importance of human nature and its impact on group, team and organisational behaviour. • Understand the significance of culture in organisation. • Familiarize with the concept and theories of motivation. • Learn about organisational change, creativity and organisational development.
Foundation Course I	<ul style="list-style-type: none"> • Introduce students to various religions of their belief. • Sensitize the students on various social issues. • Create an awareness and importance of Indian Constitution. • Learn about local self-government in urban and rural areas • Understand significant issues of people with disabilities



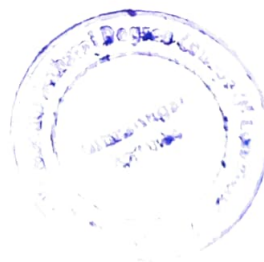
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Business Economics	<ul style="list-style-type: none"> • Understand Scope and Importance of Business Economics • Understand various concepts of Demand and Supply function in economics • Understand and apply production function and cost function • Understand various features and concepts of Market structure • Understand various pricing strategy.
Principles of Marketing	<ul style="list-style-type: none"> • Introduce students to learn the fundamentals of Marketing • Provide knowledge about the various types of marketing • Give practical experience about the marketing practices adopted in the industry
Principles of Management	<ul style="list-style-type: none"> • Introduce students to the core concepts and principles of management. • Acquaint students with the works of management thinkers like F.W Taylor and Henri Fayol. • Develop understanding of the various basic concepts of management, viz: planning, decision making, organising, directing, leadership, co-ordination and controlling. • Creating awareness about the recent trends in management namely, green management and CSR.
Business Mathematics	<ul style="list-style-type: none"> • Clarify basic concepts of Mathematics and its applications • Help them to use it for the purpose of research and analysis • Investigate and apply the mathematical concepts and solutions in various contexts related to business and illustrate the solutions using graphical and numerical method
Industrial Law	<ul style="list-style-type: none"> • Understand various roles of people played in factory, their rights and duties how they settle their problems like disputes, health safety and welfare, social legislation • Compensations rules, Claims and Settlement for various work done by the workers. • Understand the provisions related to payment of wages • Understand the limit of minimum bonus and maximum bonus • Understand the rules related to various retirement benefits viz, Gratuity, Provident fund and miscellaneous
Foundation course II	<ul style="list-style-type: none"> • Introduce students to the changing scenario with reference to LPG.
	<ul style="list-style-type: none"> • Develop a basic understanding about issues related to human right. • Create awareness about environmental issues and sustainable development • Familiarize with different agents of socialization • Various ways to reduce stress from different sources
Business Communication	<ul style="list-style-type: none"> • Develops awareness of the complexity of the communication process • Develop effective oral and listening skills • Build up confidence and help them to write in clear, concise and persuasive manner



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	<p>most effective use of advertising budget.</p> <ul style="list-style-type: none"> • Learn about Media Planning, Budgeting, Scheduling and Evaluating the Different Media Buys.
Organisational Development	<ul style="list-style-type: none"> • Understand the concept of Organisational Development and its relevance in the organisation. • Learn about the issues and challenges of OD and understand of Phases of OD programmes • Gain Knowledge about the OD interventions to meet the challenges faced in the organisation. • Get an insight in to Ethical issues in OD
Indian Ethos	<ul style="list-style-type: none"> • Understand the concept of Indian Ethos in Management • Correlate the Traditional Management System to Modern Management System • Learn about the Techniques of Stress Management • Understand the Evolution of Learning Systems in India
HRM in Global Perspective	<ul style="list-style-type: none"> • Introduce the students to the study and practice of IHRM • Understand the concepts, theoretical framework and issues of HRM in Global Perspective • Gain insights of the concepts of Expatriates and Repatriates • Find out the impact of cross culture on Human Resource Management and trends in HRM •
Work force Diversity	<ul style="list-style-type: none"> • Understand the nature of workforce diversity • Learners will be familiar with the strategies and use of technology to deal with work force diversity • They will be able to interlink between workforce diversity and HRM functions
Operations Research	<ul style="list-style-type: none"> • Learners can understand various operations research methodologies • They can solve various problems practically • Become proficient in case analysis and interpretation



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Course Name	SY BMS (SEMESTER III & IV)
Introduction to Cost Accounting	<ul style="list-style-type: none"> • Exposes the students to the basic concepts and the tools used in Cost Accounting • Enable the students to understand the principles and procedure of cost accounting and to apply them to different practical situations • Capability enhancement to pursue higher studies in diverse fields of finance & accountancy like MBA in finance & M Com in Advanced Accountancy • Get adequately trained to be good entrepreneurs and handle the financial aspects of an organisation.
Basics of Financial Services	<ul style="list-style-type: none"> • Aims at explaining the core concepts of business finance and its importance in managing a business • Objectives of the course is to develop a conceptual frame work of finance function and to acquaint the participants with the tools, types, instruments of financial System in the realm of Indian Financial Market. • Enables them to understand current services available in market • Enables them to select the best service according to the industry needs
Consumer Behaviour	<ul style="list-style-type: none"> • Objective of this course is to develop an understanding about the consumer decision making process and its applications in marketing function of firms • This course is meant to equip undergraduate students with basic knowledge about issues and dimensions of Consumer Behaviour. • Students are expected to develop the skill of understanding and analysing consumer information and Using it to create consumer- oriented marketing strategies.



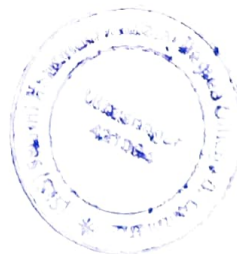
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Advertising	<ul style="list-style-type: none"> • understand and examine the growing importance of advertising • understand the construction of an effective advertisement • understand the role of advertising in contemporary scenario • understand the future and career in advertising
Employee Relation & Welfare	<ul style="list-style-type: none"> • Understand the importance of harmonious relationship between employees and the organisation • Learn about various welfare measures adopted by the organisation • Familiarise with the HR process related to administering the welfare measures
Recruitment and Selection	<ul style="list-style-type: none"> • Familiarize the students with concepts and principles • Understand the procedure of Recruitment and Selection in an organization • Provide an in depth insight into various aspects of HRM • Acquaint students with practical aspect of the subject.
Business Planning & Entrepreneurship Management	<ul style="list-style-type: none"> • Stimulate interest in entrepreneurship • Prepare students to take the responsibility of full line of management function of a company • Develop entrepreneurial capabilities among the students
Accounting for Managerial Decisions	<ul style="list-style-type: none"> • Familiarise basic format and items in Financial Statement. • Diagnose the information contained in financial statement with a view to know profitability and financial soundness of the firm, and to make forecast about future prospects of the firm. • To understand various ratios relevant with Profit and loss account and Balance Sheet and its application. • To understand Cash flow statement and concept and how to estimate working capital requirement of the firm in case of trading and manufacturing organization.
IT in Business	<ul style="list-style-type: none"> • Successful implementation of Information Technology at managerial level • Practically using MS Office tools for various managerial level official work • Acquire knowledge about Email, Internet and websites, domains and security which will support future decision making in terms of security. • Acquire the required knowledge to recognize security aspects of IT in business
FC- Environmental	<ul style="list-style-type: none"> • Define environment and sustainability



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Management	<ul style="list-style-type: none"> • Understand economic activities in perspective of environmental sustainability. • Understand the usefulness of Impact assessment of economic activities in relation to Environmental Management • Appreciate usefulness of environmental management in environmental protection
Strategic Management	<ul style="list-style-type: none"> • Learn the management policies and strategies at every Level to develop conceptual skills in this area as well as their application in the corporate world. • Critically examine the management of the entire enterprise from the Top Management viewpoints. • Understand corporate level Policy & Strategy formulation areas. • Develop conceptual skills in this area as well as their application in the corporate world.
Foundation Course – Ethics and Governance	<ul style="list-style-type: none"> • Helps to understand significance of ethics and ethical practices in businesses which are indispensable for progress of a country • Learn the applicability of ethics in functional areas like marketing, finance and human resource management • Understand the emerging need and growing importance of good governance and CSR by organisation • Sensitise the students on ethical business practices, CSR and corporate governance practiced by various Organisations
IT in Business- II	<ul style="list-style-type: none"> • Using MIS for managerial decision-making. • Understanding about emerging areas of MIS and effective implementation of the same in various management systems. • Gaining the knowledge about different database management and data warehouse approaches and also the requirements and applications of data warehouse • Understanding of outsourcing BPO/KPO industries and their structures
Business Economics II	<ul style="list-style-type: none"> • Understand concept in circular flow of income and expenditure in closed and open economy • understand various concept of National Income and its importance • Understand various factors affecting demand and supply of money in the economy. • Understand inflation and fiscal and monetary policy to control inflation • Understand theories and issues in international trade • Understand various concepts in international trade.
Productivity and Total Quality Management	<ul style="list-style-type: none"> • Acquaint learners with the basic management decisions with respect to production & quality management. • Make the learners understand the designing aspect of



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	production systems.
Business Research Methods	<ul style="list-style-type: none"> • Understand the applicability of theoretical knowledge. • Familiarise students with the concept and importance of employee relations in an organisation. • Explore the concept of collective bargaining and workers' participation. • Gain a conceptual understanding of the various theories, approaches and importance of employee welfare activities in an organisation. • Understand the causes and effects of employee grievances as well as the procedure to solve the same. • Gain insight into various issues related to work environment management.
Integrated Marketing Communication	<ul style="list-style-type: none"> • Learn about various tools of Integrated Marketing Communication • Understand different audience for different marketing tools • Evaluate the tools of communication used for a campaign and measure its results
Rural Marketing	<ul style="list-style-type: none"> • Familiarise with the strategies • Understand the methods of marketing adopted in rural markets
Human Resources Planning and Information system	<ul style="list-style-type: none"> • Understand the Concept and Process of HRP. • Study the ways of matching job requirements and human resource availability. • Explore the concept of Strategic HRP. • Understand the applications of HRIS.
Conflict and Negotiation	<ul style="list-style-type: none"> • Understand the nature of conflicts, their causes and outcomes. • Study the aspects of conflict management and how to handle them effectively • Gain insight into the concept of negotiation and negotiation process • Understand the role of third party negotiation and skills for effective negotiation.
Auditing	<ul style="list-style-type: none"> • understand the basics of Auditing • Get acquainted with Audit Techniques and Internal Audit • Learn about audit planning ,procedure and documentation • Understand vouching and verification process in Auditing
Strategic Cost Management	<ul style="list-style-type: none"> • Enable students to learn principles & fundamentals of strategic cost management. • The subject covers the various facets of decision making and controlling product cost at organisational level. • To understands the concepts of different techniques of controlling cost like marginal, standard costing and responsibility accounting.



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Course Name	TY BMS (SEMESTER V&VI)
Service Marketing	<ul style="list-style-type: none"> • Understand distinctive features of services and key elements in services Marketing • Get insight into ways to improve service quality • Understand marketing of different services in Indian Context
Ecommerce & Digital Marketing	<ul style="list-style-type: none"> • understand increasing significance of E-Commerce and its applications in Business and Various Sectors • Gain insight on Digital Marketing activities on various Social Media platforms and its emerging significance in Business • Understand Latest Trends and Practices in E-Commerce and Digital Marketing, along with its Challenges and Opportunities for an Organisation • •
Sales & Distribution Management	<ul style="list-style-type: none"> • Develop understanding of the sales & distribution processes in organizations • Familiarize with concepts, approaches and the practical aspects of the key decision making variables in sales management and distribution channel management
Customer Relationship Management	<ul style="list-style-type: none"> • Understand concept of Customer Relationship Management (CRM) and implementation of Customer Relationship Management • Gain insight into CRM marketing initiatives, customer service and designing CRM strategy • Understand new trends in CRM, challenges and opportunities for organizations •
Investment Analysis and Portfolio Management	<ul style="list-style-type: none"> • Learners get acquainted with various concepts of finance • Understand the terms which are often confronted while reading newspaper, magazines etc. for better correlation with the practical world • • Learn about various models and techniques of security and portfolio analysis • Learn the different methods of risk evaluation • Understand the fundamental analysis if the business • Understand the role of leverage in the organization
Direct Tax	<ul style="list-style-type: none"> • Acquire Knowledge regarding the provisions of determining residential status of individual • Gain information on various heads of income • Study deductions from total income • Able to compute taxable income of Individuals
Strategic HRM	<ul style="list-style-type: none"> • Understand human resource management from a strategic perspective • Able to link the HRM functions to corporate strategies in order to understand HR as a strategic resource • Gain knowledge about the relationship between strategic human resource management and organizational



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	<p>Performance</p> <ul style="list-style-type: none"> • Apply the theories and concepts relevant to strategic human resource management in contemporary organizations • Understand the purpose and process of developing Human Resource Policies
Industrial Relations	<ul style="list-style-type: none"> • Understand the concept of performance management in organizations • Able to review performance appraisal systems • Understand the significance of career planning and practices
Performance Planning & Compensation Management	<ul style="list-style-type: none"> • Able to learn and apply basic compensation concepts and the context of compensation practice • Analyse different ways to strengthen the pay-for-performance link. • Understand the concepts of Payment and employee benefits issues for contingent workers. • Understand the legally required employee benefits. • Learn the implications for strategic compensation and possible employer approaches to managing legally required benefits
Finance for HR Professionals	<ul style="list-style-type: none"> • Able to orient Professionals with financial concepts to enable them to make prudent HR decisions • Understand the various compensation plan • Helps to study the issues related to compensation management and understand the legal framework of compensation management.
Logistics & Supply Chain Management	<ul style="list-style-type: none"> • Provide students with basic understanding of concepts of logistics and supply chain management • Introduce students to the key activities performed by the logistics function • Provide an insight in to the nature of supply chain, its functions and supply chain systems • Understand global trends in logistics and supply chain management
Corporate Communications & PR	<ul style="list-style-type: none"> • Provide the students with basic understanding of the concepts of corporate communication and public relations • Introduce the various elements of corporate communication and consider their roles in managing organizations • Helps them to examine how various elements of corporate communication must be coordinated to communicate effectively • Helps students to develop critical understanding of the different practices associated with corporate communication
Project Management	<ul style="list-style-type: none"> • Learners become familiar with the fundamental aspects of



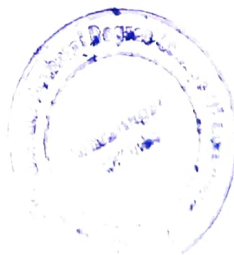
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	<p>various issues associated with project management</p> <ul style="list-style-type: none"> • Get a comprehensive overview of project management as a separate area of management • Get introduced to the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of Project management
International Finance	<ul style="list-style-type: none"> • Familiarizes the student with the fundamental aspects of various issues associated with International Finance • Get a comprehensive overview of International Finance as a separate area in International Business • Understand and apply the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of International Finance in this Globalised Market
Strategic Financial Management	<ul style="list-style-type: none"> • Able to match the needs of current market scenario and upgrade the learner's skills and knowledge for long term sustainability • Understand the Changing scenario in Banking Sector and the inclination of learners towards choosing banking as a career option has made study of financial management in banking sector inevitable • Get acquainted with contemporary issues related to financial management • Enable the learner to understand the sensitivity of the capital projects
Indirect Taxes	<ul style="list-style-type: none"> • Understand the basics of GST • Study the registration and computation of GST • Acquaint with filing of returns in GST
Brand Management	<ul style="list-style-type: none"> • understand the meaning and significance of Brand Management • Learn how to build, sustain and grow brands • Gain knowledge about the various sources of brand equity
Retail Management	<ul style="list-style-type: none"> • Familiarize the students with retail management concepts and operations • Understanding of retail management and types of retailers • Learn retail management terminology including merchandize management, store management and retail strategy • Acquaint with legal and ethical aspects of retail management
International Marketing	<ul style="list-style-type: none"> • Understand International Marketing, its Advantages and Challenges. • Gain an insight on the dynamics of International Marketing Environment. • Understand the relevance of International Marketing Mix decisions and recent developments in Global Market
Media Planning and Management	<ul style="list-style-type: none"> • Understand Media Planning, Strategy and Management with reference to current business scenario. • Know the basic characteristics of all media to ensure



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	<p>most effective use of advertising budget.</p> <ul style="list-style-type: none"> • Learn about Media Planning, Budgeting, Scheduling and Evaluating the Different Media Buys.
Organisational Development	<ul style="list-style-type: none"> • Understand the concept of Organisational Development and its relevance in the organisation. • Learn about the issues and challenges of OD and understand of Phases of OD programmes • Gain Knowledge about the OD interventions to meet the challenges faced in the organisation. • Get an insight in to Ethical issues in OD
Indian Ethos	<ul style="list-style-type: none"> • Understand the concept of Indian Ethos in Management • Correlate the Traditional Management System to Modern Management System • Learn about the Techniques of Stress Management • Understand the Evolution of Learning Systems in India
HRM in Global Perspective	<ul style="list-style-type: none"> • Introduce the students to the study and practice of IHRM • Understand the concepts, theoretical framework and issues of HRM in Global Perspective • Gain insights of the concepts of Expatriates and Repatriates • Find out the impact of cross culture on Human Resource Management and trends in HRM •
Work force Diversity	<ul style="list-style-type: none"> • Understand the nature of workforce diversity • Learners will be familiar with the strategies and use of technology to deal with work force diversity • They will be able to interlink between workforce diversity and HRM functions
Operations Research	<ul style="list-style-type: none"> • Learners can understand various operations research methodologies • They can solve various problems practically • Become proficient in case analysis and interpretation



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**Sindhu Education Society's
Swami Hansmuni Maharaj Degree College of Commerce
Affiliated to University of Mumbai**

**B.COM
(ACCOUNTING & FINANCE)**

PROGRAMME OUTCOME PROGRAMME SPECIFIC OUTCOME COURSE OUTCOME

B.COM PROGRAMME OUTCOME:

PO1: Apply the concepts related to Commerce, Accountancy, Economics, Management and other allied subjects in various commercial fields.

● PO2: Analyse and Interpret the financial statements and accounting activities involved in the business.

PO3: Analyse the appropriate legal compliance in the various sectors of the economy.

PO4: Demonstrate leadership and team building traits to face the competitive business environment.

PO5: Value the environment sustainable development projects and contribute towards a green society.

PO6: Design and Construct an innovative business model and develop entrepreneurship skills.

PO7: Apply ethics and values taught in workplace and personal dilemmas.

● PO8: Develop a strong foundation for the industry specific skills to pursue better career prospects.



BAF PROGRAMME SPECIFIC OUTCOME

PSO1: It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

PSO2: It motivates students to do research work in the field of finance.

PSO3: It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.

PSO4: It enhances students communication skills, social skills, computer skills as well. This programme also updates students with business & corporate laws and business economics.



COURSE OUTCOME

FYBCOM (A & F) – SEMESTER I

COURSE CODE - UA&FFSI.1

COURSE NAME - FINANCIAL ACCOUNTING (ELEMENTS OF FINANCIAL ACCOUNTING) – I

After completing the course, the learner will be able to:

CO1: Understand various accounting standards issued by ICAI & inventory valuation,

CO2: Prepare Final accounts,

CO3: Prepare Departmental accounts, CO4: Account for hire purchase.

COURSE CODE - UA&FFSI.2

COURSE NAME - COST ACCOUNTING (INTRODUCTION AND ELEMENT OF COST) – I

After completing the course, the learner will be able to:

CO1: Identify the various concepts of cost accounting,

CO2: Study & Solve practical adjustments in production with elements of material cost,

CO3: Understand formulas for calculation of cost of labours.

CO4: Study practical aspects of overheads.

COURSE CODE - UA&FFSI.3

COURSE NAME - FINANCIAL MANAGEMENT (INTRODUCTION TO FINANCIAL MANAGEMENT) - I

After completing the course, the learner will be able to:

CO1: Understand the various concepts of financial management, CO2: Apply & Solve various concepts in valuation,

CO3: Calculate various Leverages,

CO4: Understand different sources of financing,

CO5: Measure & Solve practical sums of Cost of Capital.



CO2: Understand Demand Function & Measure Elasticity of Demand & Revenue Concept, CO3: Understand Supply, Production Decisions & Cost of Production, CO4: Know various market structure – perfect competition, monopoly etc, CO5: Know cost-oriented pricing methods.

FYBCOM (A & F) – SEMESTER II

COURSE CODE - UA&FFSII.1

COURSE NAME - FINANCIAL ACCOUNTING (SPECIAL ACCOUNTING AREAS) – II

After completing the course, the learner will be able to:

CO1: Understand & Solve sums on Accounting for Incomplete Records, CO2: Understand & Solve sums on Consignment Accounts, CO3: Understand & Solve sums on Branch Accounts, CO4: Understand & Solve sums on Fire Insurance Claim.

COURSE CODE - UA&FFSII.2

COURSE NAME - AUDITING (INTRODUCTION AND PLANNING) - I

After completing the course, the learner will be able to:

CO1: Know basics of Auditing, differentiate various types of Audit, CO2: Understand Audit planning, procedure & documentation, CO3: Know Auditing Techniques like Test Check, Audit Sampling etc, CO4: Understand Internal Audit.

COURSE CODE - UA&FFSII.3

COURSE NAME - INNOVATIVE FINANCIAL SERVICES

After completing the course, the learner will be able to:

CO1: Know traditional financial services including factoring & forfeiting, bill discounting, CO2: Understand Issue Management & Intermediaries, Stock Broking & Securitization, CO3: Understand financial services and its mechanism – lease, hire purchase and housing finance and venture capital, CO4: Know consumer finance, plastic money and credit rating.



COURSE CODE - UA&FFSII.4

COURSE NAME - BUSINESS COMMUNICATION – II

After completing the course, the learner will be able to:

CO1: Enhance presentations skills,

CO2: Understand group communication - prepare for interview, meetings, conference and Public Relations,

CO3: Learn trade letters like inquiry letter, complaint letter, RTI letter, grievance letter, sales letters etc.

CO4: Prepare Reports & Summarize and enhance language & writing skills.

COURSE CODE - UA&FFSII.5

COURSE NAME - FOUNDATION COURSE – II

After completing the course, the learner will be able to:

CO1: Understand concepts of Liberalisation, Privatisation and Globalisation and its impact on employment & society,

CO2: Impart knowledge on the Human Rights,

CO3: Understand environmental concerns, causes of degradation, promoting sustainable development,

CO4: Understand causes of stress and conflicts in the society and manage stress and promote socialization.

COURSE CODE - UA&FFSII.6

COURSE NAME - BUSINESS LAW (BUSINESS REGULATORY FRAMEWORK) – I

After completing the course, the learner will be able to:

CO1: Understand the legal framework with regards to the Law of Contract 1872, CO2: Understand the Sale of Goods Act 1930,

CO3: Understand the Negotiable Instrument Act 1881,

CO4: Understand the Consumer Protection Act 1986.



COURSE CODE - UA&FFSII.7

COURSE NAME - BUSINESS MATHEMATICS

After completing the course, the learner will be able to:

CO1: Understand and calculate ratio, proportion & percentage,

CO2: Know to solve practical sums on profit and loss,

CO3: Understand concepts & calculate interest & annuity,

CO4: Solve simple problems on shares and mutual fund.

SYBCOM (A & F) – SEMESTER III

COURSE CODE - UA&FFSIII.1

COURSE NAME - FINANCIAL ACCOUNTING (SPECIAL ACCOUNTING AREAS) – III

After completing the course, the learner will be able to:

CO1: Understand and solve partnership final accounts - based on adjustment of Admission, Retirement & death of a partner,

CO2: Understand and solve piecemeal distribution of cash,

CO3: Understand and solve sums related to amalgamation of firms,

CO4: Understand and solve sums related to conversion / sale of partnership firm into limited company,

CO5: Learn accounting of transactions of foreign currencies.

COURSE CODE - UA&FFSIII.2

COURSE NAME - COST ACCOUNTING (METHODS OF COSTING) – II

After completing the course, the learner will be able to:

CO1: Know various concepts of cost and solve sums related to cost sheet,

CO2: Solve sums of reconciliation of cost sheet and financial accounts,

CO3: Understand and solve sums related to contract costing,

CO4: Understand and solve sums related to process costing,

COURSE CODE - UA&FFSIII.3



COURSE NAME - AUDITING (TECHNIQUES OF AUDITING AND AUDIT PROCEDURES) – II

After completing the course, the learner will be able to: CO1: Learn vouching of income and expenditure,
CO2: Know verification and valuation of assets and liabilities,
CO3: Understand auditing standards,
CO4: Procedures related to company audit.

COURSE CODE - UA&FFSIII.4

COURSE NAME - INFORMATION TECHNOLOGY IN ACCOUNTANCY – I

After completing the course, the learner will be able to:
CO1: Learn different parts of hardware and different types of software and networking,
CO2: Learn and execute different commands of Ms Word, Ms Excel and Ms PowerPoint
CO3: Learn Downloading information through different search engines, creating e-mail ID and sending - receiving emails,
CO4: Learn legal issues of internet, importance of electronic data interchange, CO5: Learn E-commerce and its various functions in detail.

COURSE CODE - UA&FFSIII.5

COURSE NAME - FOUNDATION COURSE IN COMMERCE (FINANCIAL MARKET OPERATIONS) – III

After completing the course, the learner will be able to:
CO1: Understand overview of financial system like Banking and Non-Banking financial system,
CO2: Understand and classify types of financial markets in India like capital market, bond market and debt market,
CO3: Understand and classify types of financial instruments,
CO4: Understand and classify types of financial services.

COURSE CODE - UA&FFSIII.6



COURSE NAME - BUSINESS LAW (BUSINESS REGULATORY
FRAMEWORK) – II

After completing the course, the learner will be able to:

CO1: Understand the legal framework with regards to the Indian Partnership Act 1932,

CO2: Understand the legal framework with regards to the Limited Liability
Partnership Act 2008,

CO3: Understand the legal framework with regards to the Factories Act 1948.

CO4: Enable student understand the safety norms for labours

COURSE CODE - UA&FFSIII.7

COURSE NAME - BUSINESS ECONOMICS – II

After completing the course, the learner will be able to:

CO1: Understand the concept of Macroeconomics and various circular flows of
income, CO2: Understand the various concepts in money, prices and inflation,

CO3: Know about public finance in depth,

CO4: Understand various sources of public revenue, public expenditure and public
debt,

CO5: Learn fiscal management and financial administration,

SYBCOM (A & F) – SEMESTER IV

COURSE CODE - UA&FFSIV.1

COURSE NAME - FINANCIAL ACCOUNTING (SPECIAL ACCOUNTING
AREAS) – IV

After completing the course, the learner will be able to:

CO1: Prepare final account of company as per Companies Act,

CO2: Understand and solve sums related to redemption of preference shares, CO3:

Understand and solve sums related to redemption of debentures,

CO4: Prepare sums related to Profit Prior to Incorporation,

CO5: Apply conversion of foreign currency into Indian currency in Foreign Branch.

COURSE CODE - UA&FFSIV.2

COURSE NAME - MANAGEMENT ACCOUNTING (INTRODUCTION TO
MANAGEMENT ACCOUNTING) - I



After completing the course, the learner will be able to:

CO1: Understand introduction of management accounting,

CO2: Learn analysis and interpretation of accounts - vertical form of balance sheet, trend analysis and comparative common size statements,

CO3: understand and solve financial statement analysis - various ratio analysis, CO4: Prepare cash flow statement,

CO5: Learn and solve working Capital Management.

COURSE CODE - UA&FFSIV.3

COURSE NAME - AUDITING - III

After completing the course, the learner will be able to: CO1: Understand and Prepare audit report,

CO2: Know audit under computerised information system environment, CO3: Learn professional ethics as per the Chartered Accountant Act CO4: Learn the process of Investigation and Due Diligence

COURSE CODE - UA&FFSIV.4

COURSE NAME - INFORMATION TECHNOLOGY IN ACCOUNTANCY - II

After completing the course, the learner will be able to:

CO1: Learn need and importance of business process, Business Process Management in IT, BPMLife cycle,

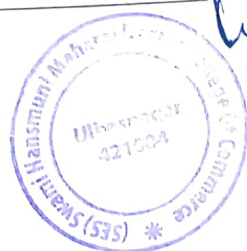
CO2: Learn practical knowledge of Tally software and other accounting software,

CO3: Learn importance and applications of information system in management, role of computer in MIS,

CO4: Learn different IT auditing techniques.

COURSE CODE - UA&FFSIV.5

COURSE NAME - FOUNDATION COURSE IN MANAGEMENT (INTRODUCTION TO MANAGEMENT) - IV



After completing the course, the learner will be able to:

CO1: Understand introduction of management accounting,

CO2: Learn analysis and interpretation of accounts - vertical form of balance sheet, trend analysis and comparative common size statements,

CO3: understand and solve financial statement analysis - various ratio analysis, CO4: Prepare cash flow statement,

CO5: Learn and solve working Capital Management.

COURSE CODE - UA&FFSIV.3

COURSE NAME - AUDITING - III

After completing the course, the learner will be able to: CO1: Understand and Prepare audit report,

CO2: Know audit under computerised information system environment, CO3: Learn professional ethics as per the Chartered Accountant Act CO4: Learn the process of Investigation and Due Diligence

COURSE CODE - UA&FFSIV.4

COURSE NAME - INFORMATION TECHNOLOGY IN ACCOUNTANCY – II

After completing the course, the learner will be able to:

CO1: Learn need and importance of business process, Business Process Management in IT, BPM life cycle,

CO2: Learn practical knowledge of Tally software and other accounting software,

CO3: Learn importance and applications of information system in management, role of computer in MIS,

CO4: Learn different IT auditing techniques.

COURSE CODE - UA&FFSIV.5

COURSE NAME - FOUNDATION COURSE IN MANAGEMENT (INTRODUCTION TO MANAGEMENT) - IV



After completing the course, the learner will be able to:

CO1: Understand introduction to basic management concepts, CO2: Learn Planning & Decision Making as managerial function,

CO3: Learn Organising as managerial function – Centralization, Decentralization, Departmentation and Delegation,

CO4: Learn Staffing as managerial function - Recruitment and Selection,

CO5: Learn Directing & Controlling as managerial function - Leadership Styles and Motivation.

COURSE CODE - UA&FFSIV.6

COURSE NAME - BUSINESS LAW (COMPANY LAW) - III

After completing the course, the learner will be able to:

CO1: Learn various definitions under company law,

CO2: Understand the legal framework with regards to the Incorporation of Companies,

CO3: Understand the legal framework with regards to the Public Offer,

CO4: Understand the legal framework with regards to the Private Placement,

CO5: Understand the legal framework with regards to the Share Capital and Debentures.

COURSE CODE - UA&FFSIV.7

COURSE NAME - RESEARCH METHODOLOGY IN ACCOUNTING AND FINANCE

After completing the course, the learner will be able to: CO1: Learn introduction to Research Work,

CO2: Understand Research Design in accounting and finance, CO3: Understand Data Collection and Processing

CO4: Understand Interpretation and Report Writing.

TYBCOM (A & F) – SEMESTER V

COURSE CODE - 44803

COURSE NAME - COST ACCOUNTING - III



After completing the course, the learner will be able to:

CO1: Understand the concept of Uniform costing and Inter-firm comparison and solve practical sums,

CO2: Understand the concept of Integrated and Non-Integrated system of accounts and solve practical problems,

CO3: Understand the concept of Operating costing and its related calculations,

CO4: Understand the concept of Process costing, Equivalent unit of production and Inter process Profit and its related calculations,

CO5: Learn and apply Activity based costing.

COURSE CODE - 44804

COURSE NAME - FINANCIAL MANAGEMENT -II

After completing the course, the learner will be able to:

CO1: Understand the concept of Strategic Financial Management, Financial Planning, Profit Maximisation, Wealth Maximization, Role of Finance Manager,

CO2: understand the concept Capital budgeting – Capital Rationing, Project Planning and Risk Analysis and related sums,

CO3: Understand the concept of Capital Structure Theory and Dividend Decision Models and related sums,

CO4: Understand the concept of Mutual Funds and Bond Valuation and related sums,

CO5: Understand the concept of Credit Management - Credit Evaluation, Receivable Management

COURSE CODE - 44806

COURSE NAME - TAXATION – IV (INDIRECT TAXES – II)

After completing the course, the learner will be able to: CO1: Learn Introduction to Indirect Taxation and GST, CO2: Know the procedure of levy and collection of GST, CO3: Understand the concept of Supply,

CO4: Learn and demonstrate the process of documentation, CO5: Calculate Input Tax Credit and compute GST,

CO6: Know the eligibility and procedure of Registration.



COURSE CODE - 44809

COURSE NAME - MANAGEMENT –II (MANAGEMENT APPLICATIONS)

After completing the course, the learner will be able to:

- CO1: Acquire analytical skills in solving marketing related problems and challenges and be familiar with the strategic marketing management process,
- CO2: Understand Production Management and its Case Studies,
- CO3: Understand Human Resource Management and its Case Studies
- ,CO4: Understand Financial Management and its Case Studies.
- CO5: Understand the importance of 4P's of Marketing and its relevance

COURSE CODE – 44801

COURSE NAME - FINANCIAL ACCOUNTING –V

After completing the course, the learner will be able to:

- CO1: Understand the concept and solve the practical problems of underwriting of Shares and Debentures,
- CO2: Understand the concept, legal provisions and solve the practical problems of Buy Back of Shares,
- CO3: Study Accounting Standard 14 – Amalgamation, Absorption and External Reconstruction and its related practical sums,
- CO4: Know the Company Law provisions related to Internal Reconstruction and practical problems,
- CO5: Understand the meaning of Liquidation of company and practical problems.

COURSE CODE – 44802

COURSE NAME - FINANCIAL ACCOUNTING – VI

After completing the course, the learner will be able to:

- CO1: Know the legal provision as per Banking Regulation Act 1949 and prepare final accounts of Banking Companies,
- CO2: Understand the concepts of general insurance and prepare final accounts of Insurance Companies,
- CO3: Prepare final accounts of Non-Banking Financial Companies,
- CO4: Calculate Valuation of Goodwill and Shares of firms,



CO5: Know the statutory provisions and accounting for Limited Liability Partnership.

TYBCOM (A & F) – SEMESTER VI

COURSE CODE – 85602

COURSE NAME - COST ACCOUNTING – IV

After completing the course, the learner will be able to:

CO1: Prepare Budget and Budgetary Control and related problems,

CO2: Understand the concepts and calculate sums related to Absorption Costing, Marginal Costing, Cost Volume and Profit Analysis

CO3: Solve practical problems related to Managerial Decision Making

CO4: Understand the concept of Standard Costing and calculation of Variance Analysis.

COURSE CODE – 85603

COURSE NAME - FINANCIAL MANAGEMENT -III

After completing the course, the learner will be able to:

CO1: Understand the concept and approach of Valuation of Business,

CO2: Know about Merger and Acquisition & practical problems related to it.

CO3: Know about Corporate Restructuring and Takeovers and practical problems related to it, CO4: Understand the Lease and Hire Purchase Financing and its calculations,

CO5: Understand the concept of Working Capital Financing and practical problems based on Factoring.

COURSE CODE – 85604

COURSE NAME - TAXATION – V (INDIRECT TAXES – III)

After completing the course, the learner will be able to:

CO1: Know the calculation of payment of tax and refund,

CO2: Know the provisions of filing of Returns and types of Returns, CO3: Understand accounts, audit, assessment and records,

CO4: Learn the introduction of Custom law its application and its classification and valuation of imported and export goods,



CO5: Understand import and export procedures,
CO6: learn the introduction of legislation governing Foreign Trade Policy

COURSE CODE – 85607

COURSE NAME - ECONOMICS PAPER-III (INDIAN ECONOMY)

After completing the course, the learner will be able to:

CO1: Learn the introduction of agricultural sector, agricultural marketing, national agricultural policy,

CO2: Learn the introduction of industrial sector, Industrial Policy of 1991, CO3: Understand the service sector and external sector,

CO4: Know money market and commercial banking in India.

COURSE CODE – 85601

COURSE NAME - FINANCIAL ACCOUNTING - VII

After completing the course, the learner will be able to:

CO1: Prepare final accounts for Electricity Companies and other practical problems,

CO2: Prepare final accounts for Co-operative Societies and other practical problems,

CO3: Prepare Investment accounting with respect to Accounting Standard 13

CO4: Understand Mutual Funds in detail,

CO5: Understand the introduction of Accounting Standards, Ind AS and IFRS and their comparison.

COURSE CODE - UA_FFSVI.8

COURSE NAME - PROJECT WORK

After completing the course, the learner will be able to:

CO1: Learn and Prepare Project Work as per the instructions given by the Guide, CO2:

Conduct survey for primary data collection related to the topic,

CO3: Learn Data Analysis and its interpretation,

CO4: Project Conclusion with Bibliography and Appendix.



PROGRAMME OUTCOMES

<u>Name of Course</u>	<u>Programme Outcomes</u>
B.Com	<ul style="list-style-type: none"> • Develop various skills like Accounting Skills, Managerial Skills and CommunicationSkills • Make the students competent to face challenges in the present competitive market. • Grow among the students the qualities of entrepreneurship and also to give the ideaabout modern business strategies. • Provide the ideas related to various fields like Banking Sector, Insurance Sector, Marketing, Advertising, Income tax, E-Commerce etc.
M.COM. (ACCOUNTANCY)	<ul style="list-style-type: none"> • To type students more proficient in areas like Costing, Taxation, G.S.T., and Accountancy. • To study the practical aspects of above subjects through project work, viva practical written exams. • apprentices for further out- country professional courses. • Grow job skills among students and make them confident to face interviews



COURSE OUTCOME B.COM

FY B COM Sem I and II	
Accountancy and Financial Management I and II	<ul style="list-style-type: none"> • Advance the knowledge of various accounting concepts and accounting standards. • Appreciate different accounting procedures, methods and techniques.
Commerce Paper I and II	<ul style="list-style-type: none"> • Identify the concept, functions and scope of business • Expansion knowledge of concept of entrepreneurship and various Entrepreneurship Training and Development centres in India.
Foundation Course I and II	<ul style="list-style-type: none"> • Identify about various religions • Explain the students on various social issues. • Appreciate an awareness and importance of Indian Constitution. • Existing students to the changing scenario with reference to LPG • Growth a basic understanding about issues related to human right.
Environmental Studies I and II	<ul style="list-style-type: none"> • Expansion more understanding regarding working of Environmental Processes. • Consume higher levels of awareness and sensitivity regarding Environment and related problems. • Improvement a sound base to involve actively in working towards the



	resolution of environmental problems to the best of Individual capacity.
Business Communication I and II	<ul style="list-style-type: none"> • Identify the concept, process and importance of communication • Grow knowledge of various medium of communication • Advance business communication skills through application and exercise.
Business Economics I and II	<ul style="list-style-type: none"> • Appreciate and interpret the basic concepts and relations of economics • Investigate the working of a company or business in real examples • Explain the various terms used in market structure • Estimate different pricing practices that firms use • Apply the concepts to real life cases for better understanding
Mathematical and Statistical Techniques-1 and II	<ul style="list-style-type: none"> • Develop Mathematical and Statistical thinking. • Growth logical thinking and its application in various Fields. • Advance the problem solving abilities. • Create the decision making ability in real world. • Identify more about various types of Investment plans.



	<ul style="list-style-type: none"> • Benefit the learners to prepare for Competitive examination.
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SY B COM Semester III and IV	
Accountancy and Financial Management III and IV	<ul style="list-style-type: none"> • Understand the accounting of Partnership Firm in case of Amalgamation of Firms, Dissolution of Firm and conversion of firm into company • Upgrading knowledge about methods, procedures to be followed by the companies relating to redemption of preference shares, redemption of debentures etc.
Commerce III and IV	<ul style="list-style-type: none"> • Appreciate the concepts and evolution of Management. • Apply different functions of Management to real life situations • Understand basic concepts of Production Management, Inventory Management & Quality Management. • Growth basic understanding about Indian Financial Systems. • Develop basic understanding about Indian Financial Systems. • Advance knowledge of recent trends in Finance.
Business Economics III and IV	<ul style="list-style-type: none"> • Explain the concepts of income, inflation, stagflation and unemployment.



	<ul style="list-style-type: none"> • Understand and evaluate contribution of Keynes and other economists to macroeconomics Smear the concepts of macroeconomics to real life situations • Recognize the basic concepts and theories of Indian public finance • Analyze the sources of public revenue and expenditure for the government • Propose measures that can be taken to improve fiscal discipline of the government and make it more accountable
Advertising I and II	<ul style="list-style-type: none"> • Appreciate about the role of advertising for the success of brands and its importance within the marketing function of a company. • Gain knowledge of practical aspects and techniques of advertising. • Advance interest and lay down foundation for advanced post-graduate courses in advertising
Business Law I and II	<ul style="list-style-type: none"> • Appreciate the concepts and the framework of Indian Business Laws. • Improvement knowledge of the legal aspects of business. • Explain with case law studies related to Business Laws of Semester III and IV.



Foundation Course III and IV	<ul style="list-style-type: none"> • Develop a basic understanding about issues related to human rights violations, ecology and urban-rural disparities in access to health and education. • Advantage an overview of significant skills required to address competition in carrier choice. • Escalate the importance of developing scientific temper towards technology and its use in everyday life
Management Accounting and Auditing	<ul style="list-style-type: none"> • Understand management accounting concepts related to the management functions of planning, control, and decision making. • Acquire conceptual knowledge of Management Accounting • Understand analysis and interpretation techniques of Financial Statement • Grow the knowledge of principles and practices of internal and external auditing. • Understand the auditing as a component of recurrent and strategic activities, risk assessment, internal control, systems evaluation and contemporary audit issues and challenges. • Appreciate the techniques of Vouching and Verification.



TY B COM Semester V and IV

Financial Accounting V and VI

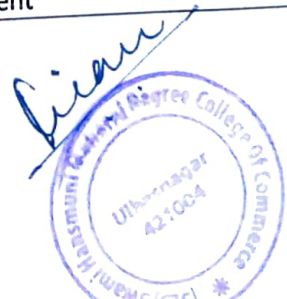
- Appreciate the accounting of Companies in case of Internal Reconstruction, Buy Back of shares
- Understand how to prepare Final Accounts of Company.
- Grow knowledge about methods, procedures to be followed by the companies relating Amalgamation and Liquidation of Companies.

Cost Accounting V and VI

- Recognize the objectives of cost accounting, its basic concepts, its elements and behavior pattern.
- Apply the costing techniques like EOQ, ABC Analysis, Periodic and Perpetual inventory system and preparation of stock ledger account using FIFO and Weighted average method.
- Know classification of Cost sheet, Unit cost sheet and estimated cost sheet.
- Absorb to differentiate profit between financial accounting and cost accounting by reconciling cost sheet and financial statements

Commerce paper V and VI

- Understand the concept, functions and scope of Marketing
- Advantage knowledge about the components of Marketing Mix, basis of Market Segmentation. recent trends in marketing.
- Appreciate the concept, functions and scope of Human Resource Management



	<ul style="list-style-type: none"> • Understand recent trends in management, Challenges faced by HR manager in Global Era
Business Economics V and VI	<ul style="list-style-type: none"> • Understand important trends in the Indian occupational structure post reforms • Understand the importance of reforms and suggest suitable changes in the same . • Appreciate the behavior of the Indian financial market and suggest measures to improve it • Explain various concepts associated with international trade • Designate how different currencies interact with each other in the international market • Apply the learning to real life problems of the actual international market
Direct And Indirect Tax V and VI	<ul style="list-style-type: none"> • Identify various heads of income and know various deductions from total income. • Regulate residential status of Individual for levy of Tax and compute taxable income of Individual • Understand basic of GST and understand the registration process under GST • Identify the importance of GST in business and study computation of GST



Computer Systems and Application	<ul style="list-style-type: none"> • Identify concepts of computer networks and web-based terminologies. • Understand the concept of databases and its terms used to build the database. • Analyze and execute the various queries of SQL . • Understand the installation and use of My SQL software for execution of queries • Evaluate different formulae and functions used in EXCEL • Understand to handle, edit and cell Formatting in EXCEL and Spreadsheets
Marketing Research	<ul style="list-style-type: none"> • Identify the concept, functions and scope of Marketing. • Grow knowledge about the components of Marketing Mix, basis of Market Segmentation. recent trends in marketing. • Grow the concept, functions and scope of Human Resource Management

MASTERS OF COMMERCE (CHOICE BASED) SEM - I	
STRATEGIC MANAGEMENT	<ul style="list-style-type: none"> • Apprentices understand the basics of Strategic Management, levels of



	<p>strategies and the use of it in the business organizations.</p> <ul style="list-style-type: none"> • Understand the various strategies and how and why to formulate, implement and evaluate these strategies in the organizations. • Grow the information about corporate restructuring strategies, PPP and strategic alliance; hence students can learn the importance of these. • Grow the knowledge about the BPO, KPO, Disaster Management, Start-up and Make in India.
COST AND MANAGEMENT ACCOUNTING	<ul style="list-style-type: none"> • Understand how cost are charged to particular product or service. • identify and evaluate difference between Actual and Targeted Cost. • Understand hoe to take management decision. • Grow to know about profit maximization and cost minimization concepts.
ECONOMICS FOR BUSINESS DECISION	<ul style="list-style-type: none"> • Apprentices acquire the knowledge of basic tools and economic theory and practical application. • Apprentices get familiarized with understanding of economic aspects of current affairs. • Apprentices are able to analyze Market Behavior with economic way of thinking. • Apprentices understand different economic principles in business decision.
BUSINESS ETHICS AND CSR	<ul style="list-style-type: none"> • Apprentice become familiarized with the concept and relevance of Business Ethics in the modern Aera.



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| | <ul style="list-style-type: none">• Apprentices gain an understanding of the sources of Business Ethics, the approaches to Business Ethics and the Emergence of Business Ethics.• Apprentices are able to understand the distinct and timeless values, Indian Ethical Practices and the working of Ethics in various functional areas.• Apprentices are acquainted with the concept, importance, evolution and regulatory framework of Corporate Governance. Students are given an insight into the elements of Corporate.• Apprentices become acquainted with the scope and complexity of Corporate Social Responsibility in the Global and Indian context. |
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MASTERS OF COMMERCE (CHOICE BASED) SEM II

RESEARCH METHODOLOGY FOR BUSINESS

- Identify the basics of Research, its formulation and also get the knowledge about formation of hypothesis and sampling.
- Understand how to collect primary and secondary data with the help of questionnaire.
- Appreciate the importance of data analysis and learn hypotheses through various Parametric & Non-Parametric test.
- Understand about the Research Reporting and Modern Practices in Research through the reference and citation methods.

CORPORATE FINANCE

- Apprentices get the understanding of appropriate capital structure for organization.
- Apprentices become the knowledge about various types of risk faced by organization.
- Apprentices grow the knowledge about various investment options available, cost and return associated with them.
- Understand of saving for future, considering the effect of inflation.

MACRO ECONOMIC CONCEPTS AND APPLICATION

- Understand the concepts National Income and Human Development Index.
- Apprentices understand basic Keynesian macroeconomics concepts such as ADF, ASF.
- Apprentices learn Goods Market and Money Market with IS-LM curve.



- Apprentices understand Monetary Policy and Fund.

MASTERS OF COMMERCE (CHOICE BASED) SEM III

MARKETING STRATEGIES

- Apprentices acquire the knowledge of Marketing Strategies ,Designing Marketing Plans and types.
- Apprentices understand concepts like Marketing Mix, SBU, SWOT and defensive Marketing strategies.
- Apprentices learn about environmental analysis and customer value.
- Apprentices become aware about recent trends in marketing strategies.

ADVANCE COST ACCOUNTING

- Apprentices are able to interpret cost accounting statements and make them conversant with the basic vocabulary and mechanics of cost management.
- Apprentices understand the concept and role of cost accounting in the business management of various manufacturing and non-manufacturing companies across countries through process costing, cost Centre, profit center, revenue center etc.
- Absorb about cost accounting for cost management, planning and control through budgetary control and variance analysis through activity based costing.
- Acquire decision making skill in cost accounting to the level where he or she can function effectively as a professional.



ENTREPRENEURSHIP MANAGEMENT	<ul style="list-style-type: none"> • Understand entrepreneurial culture and various theories of entrepreneurship. • Apprentices understand SWOC analysis and importance of social entrepreneurship. • Understand government schemes for women entrepreneurship in India. • absorb business idea, formulation of project and feasibility analysis.
ADVANCED FINANCIAL ACCOUNTING	<ul style="list-style-type: none"> • Apprentices understand the provisions of AS-11 and the Translation of the Financial Statements of Foreign Branches. • Understand the legal aspects of banking companies, format of final accounts, RBI guidelines, and preparation of final accounts of Banking Companies. • Understand the Revenue Account, Profit & Loss Account and Balance Sheet of Insurance companies and Re-insurance accepted and ceded. • Gain develop the knowledge about life insurance business and preparation of their Final Accounts. • Apprentices are made aware about the types of Co-operative societies and preparation of final accounts of Co-operative societies.
DIRECT TAXATION	<ul style="list-style-type: none"> • Apprentices get knowledge of the residential status of a person. • Apprentices learn the differentiation between taxable and non-taxable incomes. • Apprentices learn computing the total taxable income of oneself and analyze the tax payable.



- Apprentices get practical exposure in computing taxation of Companies.

MASTERS OF COMMERCE (CHOICE BASED) SEM IV

INDIRECT TAXATION	<ul style="list-style-type: none"> • Understand the history of GST all over the world. • Understand the ways of computing GST and Input Tax Credit. • Understand how to decide the place of taxation. • Apprentices learn the ways and means of registration under the Law.
CORPORATE FINANCIAL ACCOUNTING	<ul style="list-style-type: none"> • Apprentices acquire the skills to interpret accounting standards. • Learners understand the concept and role of cost accounting in valuation of the business and goodwill during amalgamation/ merger. • Apprentices learn and apply the basic principles, conventions and standards of financial accounting leading to the preparation of consolidated financial statements.
FINANCIAL MANAGEMENT	<ul style="list-style-type: none"> • Understand the need, types and sources of finance. • Understand the importance of Capital Budgeting and different techniques of capital budgeting for decision making. • Apprentices understand the concept of working capital, cash management, receivable management, inventory management and its requirements and control policies.



	<ul style="list-style-type: none"> • Understand the concept of budgetary control its importance, limitations and preparation of different types of budget. • Understand the concept of strategic financial management, financial decision making and financial planning process
SUPPLY CHAIN MANAGEMENT AND LOGISTICS	<ul style="list-style-type: none"> • Introduced to supply chain management in business and logistics. • Understand how logistics can help business reach customers economically. • Gain knowledge of various new concepts in supply chain management. • Apprentices learn about how technology helps business in operating at global level and career options in logistics.

