Yashwantrao Chavan Warana Mahavidyalaya, Warananagar

Department of Commerce

Course Outcomes (CO), Program outcomes (PO), and Program Specific Outcomes (PSO)

A) U.G. Course/Programme

Title of course	Course Outcomes (Statements)
B. Com. I 1) **Financial Accounting**	**Knowledge Domain-** 1. Difference between installment and hire purchase. 2. How to maintain books of recording under hire purchase installment method. 3. Recording entries of joint venture account. 4. What are dependent and independent branch. **Skill Domain** 1. Student can able to make necessary journal entries in the books of record under hire purchase method. 2. Able to maintain royalty and joint venture accounts. 3. Easily examine the dissolution of partnership. 4. Easily can prepare the journal entries of amalgamations and sale of partnership firms.
B. Com. I 2) **Principals Of Marketing**	**Knowledge Domain-** 1. To Understand the place and contribution of marketing to the business enterprise. 2. Identify the major basis of market segmentation. 3. To understand product life cycle. 4. To know the factors affecting pricing objectives. 5. To understand the concept of advertising and how this effect buying habits of consumers. 6. To understand how to promote sale. **Skill Domain** 1.Students can identify how consumer behaves differently. 2.Able to understand how a product passesed from different stages. 3.Able to understand the difference between trademark and branding. 4.Able to describe the customer segmentation, target marketing and positioning. 5.Understand different methods of sale promotion.
B. Com. I 3) **Management Principals & Application**	**Knowledge Domain-** 1. To develop the knowledge of business and management principles. 2. To learn decision thinking and problem skills. 3. To study effective Organization and Organization structure. 4. To teach a sense of responsibility and a capacity for business management. 5. To enable an awareness of the global environment in which business operate. 6. To develop the knowledge of business and management principles. 7. To learn critical thinking and problem skills. 8. To study effective written and oral communication.

	9. To teach a sense of responsibility and a capacity for business management. 10. To enable an awareness of the global environment in which business operate. **Skill Domain** 1. Use business terms and concepts when communicating. 2. Explain the financial concepts used in making business decision. 3. Use effective communication skills to promote respect and relationship. 4. Utilize information by applying a variety of business and industry software and hardware to major business function. 5. Demonstrate a basic understanding of business management. 6. Use business terms and concepts when communicating. 7. Explain the financial concepts used in making business decision. 8. Use effective communication skills to promote respect and relationship. 9. Utilize information by applying a variety of business and industry software and hardware to major business function. 10. Demonstrate a basic understanding of business management.
B. Com. I **4) Insurance**	**Knowledge Domain-** 1. To study understanding the concepts of insurance. 2. To learn purpose and need of insurance. 3. To learn insurance as a social security tool. 4. To learn economic and commercial significance of insurance. 5. To learn concept of insurance contract. 6. To study the different types or kinds of insurance. 7. To study the difference between insurance contract and wagering contract. 8. To learn principles of insurance. 9. To brief study of life insurance. 10. To learn life insurance business in India. 11. To brief study of fire insurance. 12. . To brief study of marine insurance. 13. . To brief study of accidental insurance. **Skill Domain** 1. To save economic value of assets. 2. To coverage against uncertainties. 3. Use for satisfaction and comfort. 4. To provision against unexpected early death or old age. 5. To helpful in creating saving habit from regular income. 6. To making provision for education and marriage of children. 7. To helpful continuation of internal trade and external trade. 8. To fall up essentials of insurance contract. 9. To taking procedure of all insurance police and settlement of claims. 10. To apply for job to insurance field. 11. To insure our life or property.
B. Com. II 1) **Fundamental Entrepreneurship**	**Knowledge Domain-** 1. Demonstrate the ability to apply knowledge of key leadership concepts in an integrated manner.

	2. Demonstrate the ability to identify and evaluate business opportunities and trends. 3. Demonstrate the ability to identify potential start-up models and resources given trends and opportunities. 4. Demonstrate the ability to apply knowledge of key leadership concepts in an integrated manner. 5. Demonstrate the ability to identify and evaluate business opportunities and trends. 6. Demonstrate the ability to identify potential start-up models and resources given trends and opportunities. **7.** Demonstrate the ability to apply knowledge of business concepts and functions in an integrated manner **Skill Domain** 1. Student will able to understand the basic development of entrepreneurship as a profession. 2. Student will have a basic knowledge of human resource management for small business. 3. Student will able to identify and implement systems for collecting and analyzing information to monitor the performance of a new firm 4. Student will able to understand the differences between an entrepreneurial venture and an ongoing business operation. 5. Student will able to understand the critical roles of marketing research, competitive analysis, consumer-value proposition, and market-entry strategy in the development of a business plan.
B. Com. II 2) **Corporate Accounting**	**Knowledge Domain-** 1. The main objective of this subject to provide the knowledge of companies, Shares and regulatory of companies. 2. This subject describes the pattern of final accounts of the company. 3. It provides the knowledge of issue of shares and issue of debentures etc. 4. It also provides the methods of valuation of goodwill and shares. 5. This subject also differentiate profit and loss prior period to incorporation and post incorporation. **Skill Domain** 1. Learn about the journal entries of issue of shares and issue of debentures. 2. To know about the meaning of companies and working style of companies. 3. Know about the final accounts of the companies. 4. Learn about the valuation method of shares and goodwill and measurement of performance of companies. 5. Work with profit prior to incorporation and post incorporation profits in companies' accounts. 6. Learn about the concept of sources of redemption of debentures and redemption of preference shares.
B. Com. II 3) **Business Statistics**	**Knowledge Domain-** 1. The main objective of this subject to provide the knowledge of statistical techniques applicable to business.

	2. To provide knowledge of statistical tools to commerce students. 3. To understand basics of Statistics. 4. To have a knowledge of the methodology of Statistical. **Skill Domain** 1. A student will have a basic understanding of generally accepted statistical tools. 2. Development of fundamentals of statistics. 3. Independently solving of business problems. 4. To provide access to overview of the field of statistical science 5. It will equip the students with various skills of statistical tools and techniques. 6. Use business statistics for central measurements, frequency distributions, graphs, and measure of dispersion and be able to select which method should be used for different problems.
B. Com. III **1)Advanced Accountancy -I**	**Knowledge Domain-** 1. Students will learn to define various types of indirect taxes like, excise duty, customs 2. duty(import and export),production linked tax, and Value Added Tax (VAT) 3. Students will acquaint with the sources of revenues of the government; 4. Students will learn to analyse and evaluate the effect of an indirect tax on consumers, producers and the government. 5. Student will learn to differentiate between CST and VAT. 6. Students will learn definitions of: indirect tax. 7. Discuss examples of goods/ services on which the government imposes indirect tax and reasons for that. **Skill Domain** 1. Student will able to Compute the assessable value of transactions related to goods and services for levy and determination of duty liability. 2. Student will able to Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation. 3. Student will able to Understand the basic principles underlying the Indirect Taxation Statutes (with reference to Central Excise Act, Customs Act, Service Tax, Value, Added Tax, Central Sales Tax). 4. Student will able to understand Tax liability and taxable entities. Accounting treatment (simple and trilateral transactions) . 5. Student will able to examine - The method of tax credit. Inflows and outflows. Outflows: tax imposition, tax exemption, tax deduction. 6. Student will able to understand Inflows and outflows related to VAT. Imposition of tax and tax base. Delivery of goods and services. Tax rates. Periodic tax returns. Place of delivery of goods and services and its impact on VAT.

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B. Com. III **2)Advanced accountancy -II**	**Knowledge Domain-** 1. To provide exposure to Commerce students about Auditing 2. To create awareness about select laws concerning business activities. 3. To provide basic Audit knowledge to commerce students. 4. To understand basics of Auditing. 5. To have a knowledge of the methodology of Auditing. **Skill Domain** 1. A student will have a basic understanding of generally accepted audit standards and assurances. 2. Development of ethical standards of auditing. 3. Independently solving of business problems. 4. Will develop degree of professionalism required for successful auditor. 5. It will equip with current accounting and auditing issues and regulations.
B. Com. III **3) Modern Management Practice**	**Knowledge Domain-** 1. To develop the knowledge of business and modern management. 2. To learn modern decision thinking and problem solving skills. 3. To study modern effective Organization and Organization structure. 4. To teach contribution to modern management practices. 5. To enable an awareness of strategic management. 6. To learn organizational environment. . 7. to developed customer relationship management. 8. To study corporate governance and corporate social responsibilities. 9. To teach a sense of responsibility of knowledge management and disaster management. 10. To learn total quality management and quality standards in business. **Skill Domain** 1. Use business terms and concepts when communicating. 2. To applying competitive advantage in business or life. 3. To basic understanding core competence. 4. To applying management by objectives in business or life. 5. Use business terms and concepts when communicating. 6. Utilize information by applying an external and internal environment in business. 7. Use SWOT analysis in business or life.
B. Com. III **4) Business Regulatory Framework**	**Knowledge Domain-** 1.To provide exposure to Commerce students about the Business Regulatory frame work of India. 2.To create awareness about select laws concerning business activities. 3.To provide basic legal knowledge to commerce students. 4.To provide the brief idea about the frame work of Indian Business Laws. 5.To orient students, about the legal aspects of business. 6.To familiarize the students with case law studies related to

	Businessϖ Laws of Semester III and IV. 7.To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws. 8.To develop the awareness among the students regarding these laws affecting business, trade and commerce. 9.To acquaint the students with the legal framework influencing Business Operations **Skill Domain** 1. Learn the difference between valid void and voidable contract. 2. Memorize difference between contract of guarantee and indemnity. 3. Analysis the rights and duties of pawnor and pawnee under contract of bailment. 4. Learn how to pursue the consumer rights under consumer protection act 1982.

B) Both COC / Life-long learning and extension Education course/ (if any)

Title of course	Course Outcomes (Statements)
<u>Career Oriented Course –</u> 1**) Banking**	1) The course has been designed to acquaint the students with the nature functioning and issues related to money, banking, financial institutions and financial markets in India. 2) It intends to enable the students to get acquainted with changes that have taken place in monetary economics in the recent past and to apply their theoretical knowledge to real life situation.
2) Retailing	1) To create awareness among the students regarding the concept of retail, retailing, retailer and salesmanship. 2) To create awareness among the students regarding the self – employment. 3) To Study the consumption habits of the customers.
3) Insurance	1) This course familiarizes the learners with the fundamentals of insurance. 2) The course enables the learns to know the procedural and documentation part of insurance.

Head
Department of Commerce