#### Janata Shikshan Sanstha's



#### KISAN VEER MAHAVIDYALAYA, WAI

#### DEPARTMENT OF COMMERCE AND MANAGEMENT

POs, PSOs & COs



#### PROGRAM OUTCOMES (POs)

#### PROGRAM - BACHELOR OF COMMERCE (B. Com.)

#### After completion of the program, the students will be able to....

- PO1. became well trained professionals, employable in industries, Banking Sector, Insurance Companies, Finance Companies, Transport Agencies, Warehousing, etc.
- PO2. generate skills regarding various aspects like Marketing Manager, Sales Manager, over all Administration abilities of the Company.
- PO3. increase their capability to make decisions at personal & professional level.
- PO4. start their own business independently.
- PO5. explain thorough knowledge of finance and commerce.
- PO6. understand various applications in Accounting, Costing, Banking and Finance.

#### PROGRAM SPECIFIC OUTCOMES (PSOs)

#### B. Com. in Advanced Accountancy

#### After completion of the program, the students,

- POS1. By goodness of the preparation, they can turn into an Accountant, Management Accountant, Cost Accountant, Bank Manager, Auditor, Teacher, Professor, Stock Broker, Government Employee in various departments.
- POS2. Prove themselves in different professional exams i.e. CA, CS, CMA, UPSC, etc.
- POS4. Apply the skills to work as Accountant, Audit Assistant, Tax Consultant, and Computer Operator.
- POS4. Apply the appropriate techniques to make research in the field of Computerized Accounting and Finance.

#### **B.** Com. in Industrial Management

#### After completion of the program, the students,

- POS1. Acquire the skills in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.
- POS2. Use the concepts of management and explore the management practices in their domain area within society.



B. Com. Part-I	
COURSES	COURSE OUTCOMES (COs)
Commercial Geography	The student should be knowing the bases of commercial and marketing
(Paper I)	activities related to the earth.
Introduction To	The student should be knowing the bases of commercial and marketing
Marketing Geography	activities related to the earth.
(Paper II)	
English for business	1. To acquaint students with communication skills.
communication	2. To inculcate human values among the students through poems and
(Paper I and II)	prose.
	3. To improve the language and business competence of the students.
Insurance (Paper I)	The objective of this course is to provide basic knowledge of principles and
	practice of insurance and life insurance.
Insurance (Paper II)	The objective of this course is to enable students to know the fundamentals of
	general insurance.
Compulsory Generic	
Elective (GEC -I):	१. विद्यार्थ्यांची मराठी भाषा आणि साहित्याविषयी अभिरूची विकसित करणे.
Marathi (Course - A)	२. मराठी साहित्य पंरपरा, लेखक, कवी यांचा परिचय करून देणे.
	<ol> <li>विद्यार्थ्यामध्ये मातृभाषा, राष्ट्रीय एकात्मता आणि उच्च मानवी मूल्वाविषयी जा</li> </ol>
	४. विद्यार्थ्यांचा व्यक्तिमत्त्व विकास घडवून विविध परीक्षा आणि स्पर्धा परीक्षांची प
	५. निबंधलेखनाच्या माध्यमातून भाषा उपयोजनाची कौशल्बे किकसित करणे.
Dringinles of Marketina	The chiestine of this course is to see it be in the first of the chiestine of this course is to see it be in the chiestine of
Principles of Marketing	The objective of this course is to provide basic knowledge of concepts,
(Paper I)	principles, tools and techniques of marketing.
Principles of Marketing	The objective of this course is to provide basic knowledge of 4P's of marketing
(Paper II)	and retailing
Micro Economics	The student should be able to apply tools of consumer behavior and firm theory
(Paper I)	to business situation.
Micro Economics	The student should be able to apply tools of consumer behavior and firm theory
(Paper II)	to business situation
Management Principles	1. To provide the student with an understanding of basic management
and Applications	concepts, principles and practices.
(Paper I)	2. To provide the student with detailed understanding of basic management
M	functions.
Management Principles &	1. To provide the student with an understanding of basic management
Application (Paper II)	concepts, principles and practices.
(Paper II)	2. To provide the student with detailed understanding of basic management functions
	iunctions
B.Com. Part-II	
COURSES	COURSE OUTCOMES (COS)
Corporate Accounting	Explain the accounting entries of issue and forfeiture of shares and re-issue
(Paper I)	of forfeited shares, discuss accounting treatment for redemption of
(Taper I)	preference shares and buyback of shares.
	2. Demonstrate accounting for issue of debentures and redemption of
	debentures.
	3. Simulate practice of preparing financial statements as per the provisions of
	Indian Companies Act 2013.
	4. Practice the fundamental accounting process on Tally ERP.
Corporate Accounting	1. Explain the accounting entries of profit/loss prior to incorporation.
(Paper II)	2. Compute the value of shares as per distinct methods and differentiate
(1 apel 11)	2. Compute the value of shares as per distinct methods and differentiate

	between them.
	3. Simulate practice of accounting for liquidation of companies.
	4. Practice the store accounting through Tally ERP.
Fundamentals of	Tractice the store accounting through Tarry ERF.      To impart theoretical knowledge of Entrepreneurship
Entrepreneurship	2. To develop Entrepreneurship qualities and skills
(Paper I)	3. To acquaint students with steps involved in the formation of an enterprise
	4. To enlighten students with Recent Trends and Concepts in
	Entrepreneurship
Fundamentals of	1. To acquaint students with family business in India
Entrepreneurship-	2. To impart conceptual knowledge of Service and Agro Entrepreneurship
(Paper II)	3. To aware students about Business Plan and Project Report
	4. To inspire the students through successful stories of Entrepreneurs
Money and Financial	1. Learners will be able to explain functions of money and measurement of
System	money supply
Paper I)	2. Learners will understand the banking system and its functioning in India
	3. Learners will understand the nature of banking business and business
	practices
	4. Learners will understand the important recent trends in banking system
Money and Financial	1. Students will be able to use e-banking services
System	2. Students will be able explain working of RBI in India
Paper II)	3. Students will be able to provide consultancy and guidance for
Tuper II)	investment in financial markets
	4. Students will be able to explain the business practices of NBFCs and
	AIFI
Macro Economics	The macro variables and components of macro economics
(Paper I)	2. The relevance of national income concepts and its applications in
( <b>P</b> )	economic policy making.
	3. Changing value of money and its impacts on economy.
	4. The output and employment generation process through investment
	and consumption.
Macro Economics	1. The trade cyclical phenomenon in the economy and they will able to
(Paper- II)	take practical decisions at their business level in future.
(Taper 11)	2. Public finance system of state and its impact on economy and citizens
	of the nation.
	3. The trade and business practices through international trade theories
	and other relevant Concepts.
	4. The international monetary exchange system and determination of rate
	exchange.
English For Business	1. To enable the students to develop communication skills in English, both
Communication	oral and written.
	2. To equip the students with the language skills for use in their personal,
	academic and professional lives.
	3. To develop the student's essential employability skills.
	4. To help the students to enter the job market with confidence and the
	ability to work effectively.
	5. To help the students to learn and practice both language and soft skills.
	6. To encourage the active involvement of students in learning process.
	7. To enable the students to cultivate a broad, human and cultured outlook
<b>Business Statistics</b>	1. Explain the scope of statistics in business, perform classification and
(Paper-I)	tabulation, and represent the data by means of simple diagrams, graphs.
	2. Explain and apply sampling techniques in real life.

dispersion.
4. Explain the merits and demerits of various measures of central
tendency and dispersion.
5. Perform analysis of bivariate data using simple correlation and simple
linear regression.
1. Compute unconditional and conditional probabilities and apply laws of
probabilities.
2. Identify the applications of Binomial and normal distributions.
3. Measure trend and seasonal variations in time series data.
4. Compute and interpret simple and weighted index numbers.
5. Construct and apply variable and attribute control charts.
COURSE OUTCOMES (COs)
To impart knowledge of modern management
2. To understand concepts of CRM
3. To know the concepts of emotional and social intelligence
4. To understand the concept of lean and talent management
To impart knowledge of total quality management
2. To understand the Japanese and Chinese Management Practices
3. To know the concept of Event and Performance Management
4. To understand the concept of time and stress management
1. To study the meaning and principles of Co-operation.
2. To study the agricultural and Non-agricultural Credit Co-operative institution
3. To study the Co-operative credit system
4. To Study the important cooperative organizations
To study the cooperative legislations and fund management
2. To understand the institutional arrangement for cooperative education and
training
3. To understand the nature, registration, legislation and audit of housing
cooperatives
4. To understand the cooperative audit system and provisions
Student should able to understand the significance and position of Indian
economy at the world level.
2. Students should study the scenario of agricultural and industrial sectors.
3. Student should aware regarding Indian economy is facing some of the
fundamental economic problems. They should able to make plans and
solutions to these being as a citizen.
4. Student should understand the correlations between economic and social
problems.
Students will understand the Indian and global economic environment.
2. Students will equip with proper knowledge of Indian economic planning.
3. Students will enable with the knowledge of the plans and strategies
toward foreign capital and Multinational corporations.
4. Students will get acquainted with the functions, mechanism and
performance of international financial, Trade and regional cooperation.
I. Practice the preparation of financial statements of banks.
1 / Demonstrate accolling for farms and nife burehase system
<ul><li>2. Demonstrate accounting for farms and hire purchase system.</li><li>3. Simulate accounting situations of insurance claim.</li></ul>

<b>Advanced Accountancy</b>	1. To understand the concept and types of Audits
(Auditing)	2. To identify the residential status and its implication on tax liability
(Paper II)	3. To understand the concept of exemption from income
	4. To know the computation of income from various sources and total income
Advanced Accountancy	1. Practice the preparation of financial statements of banks.
(Paper III)	2. Demonstrate accounting for farms and hire purchase system.
	3. Simulate accounting situations of insurance claim.
	4. Explain the accounting process on Tally with GST.
Advanced Accountancy	1. To understand the basic concepts of income tax and basis of charge
(Income Tax)	2. To identify the residential status and its implication on tax liability
(Paper IV)	3. To understand the manner of computation of total income
	4. To know the basic concepts about GST
Industrial Management	Understanding the concept Industrial Management.
(Paper I)	2. Acquaintance with the Work Environment.
	3. Acquaintance with the Plant Maintenance.
	4. Acquaintance with Financial Management
Industrial Management	Knowledge about the Human Resource Management
(Paper II)	2. Acquaintance with the Human Resource Management
	3. Acquaintance with the Employee Training.
	4. Acquaintance with - Recent Trends in HRM
Industrial Management	1. Understanding the Meaning concept of Production Management and PPC.
(Paper III)	2. Acquaintance with the Productivity.
	3. Acquaintance with the Inventory Management
	4. Acquaintance with Logistic Management
Industrial Management	1. Knowing the meaning and concept about the Employee Remuneration.
(Paper IV)	2. Acquaintance with the Industrial Relations.
	3. Acquaintance with the Employee Safety, Health and Moral
	4. Acquaintance with HR Accounting

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Deptt. of Commerce

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# Vangmayin Sanskruti II बाङ्मयीन अभिरूचीचा वाङ्मयीन संस्कृतीवर कसा प्रभाव पडतो है तपासणे. कोणत्याही काळात समाज प्रबोधनासाठी वाङ्मयीन संस्कृती कशाप्रकारे कारणीभृत ठरते याचा विचार करणे. वाङ्मयीन संस्कृतीचे स्वरूप तपासणे. वाङ्मयीन संस्कृती बदलांमध्ये परिणाम करणाऱ्या वेगवेगळ्या घटकांचा विचार करणे English 1. To provide a wide range of options at post-graduate level under Choice Based Credit System comprising core and elective papers of Literature and Language and assess the performance of students through four semester exams having 80 marks each for written papers and 20 marks for internal evaluation except Research

## Methodology courses. 2. To introduce core literature courses to provide comprehensive knowledge of major literary works of the periods with the help of representative texts and to acquaint the students with literary movements, genres and critical theories.

- 3. To introduce core language courses to provide an introduction to the basic concepts of linguistic theory.
- 4. To introduce elective courses to acquaint the students with Global developments in Literature, Language and Theory.
- 5. To introduce practical components to enhance students' competence in English, Soft Skills, Computer and Research Skills. This will help students prepare for language proficiency tests like GRE-TOEFL, IELTS etc.
- 6. To introduce interdisciplinary papers to make students aware of the developments in other branches of knowledge like Political Science, Philosophy, Psychology, Theatre and Film Studies, Culture Studies, Subaltern Studies, Gender Studies, etc.
- 7. To develop research perspective among the students and to enable them to write a short dissertation with the help of the Research Methodology courses.

### Commerce [M.Com.-I]

Subject	Course Outcome
PAPER-I: CC-A1	1.Understand the theoretical aspects of management
Business	2.strategic management
Management	3.Describe the theoretical aspects of management and strategic management 4.Understand the contemporary issues in management.
Paper I : CC- B1	1. Student should able to understand the variables and components of
MANAGERAL	Managerial Economics
ECONOMICS	2. Students should study the applications of demand analysis and concepts related consumer's behaviors.
	3. Student should aware regarding production, price determination and pricing practices and they should able to apply these in business decision making policies.
	4. Student should understand the business cycle phenomenon and inflation for

Paper I : DSE-B-I : Advanced Costing	<ol> <li>To understand the basic concepts of cost accounting</li> <li>To classify the costs and apply the same for cost determination</li> <li>To apply the cost accounting principles in cost accounting of materials</li> <li>To know the application of cost accounting in calculation of labour cost and overheads</li> </ol>
Paper II : DSE-B-II : Advanced Costing	<ol> <li>To identify the methods of cost accounting and its practical application</li> <li>To understand the different methods of cost accounting applied in various entities</li> <li>To demonstrate the determination of cost in various types of organisations</li> <li>To apply cost accounting methods for determining selling price or identifying loss/profit</li> </ol>
Paper I: DSE – H – I: Co –operation and Rural Development (	<ol> <li>Awareness about co-operation at Global, National and Local for the post graduate students will be created.</li> <li>The students will be equipped with the development of cooperative movement in India.</li> <li>The students will get acquainted with the cooperative legislation in India.</li> <li>The students will get familiar with the cooperative institutions in India.</li> </ol>
Paper II: DSE – H - II: Co –operation & Rural Development	<ol> <li>Students will understand the features and problems of rural economy and will be able to find out the solutions to these problems.</li> <li>Students will be equipped with proper knowledge, abilities and skills of cooperative credit system</li> <li>Students will be enabled to learn the functions and mechanism of rural cooperative financial and agro based institutions.</li> <li>Students will be informed with the infrastructural potential for development in rural economy</li> </ol>
Paper – I : DSE – I – I : Marketing Management	<ol> <li>Describe different basic concepts of marketing management</li> <li>Differentiate between different basic concepts of marketing management.</li> <li>Explain the relevance of STP and Marketing Mix.</li> </ol>
Paper – II : DSE – I – II : Marketing Management (Consumer Behaviour) Paper – II : CC –	1.Reproduce the concepts of consumer behavior     2. Summarize the data behavioral data collected from samples.     3. Construct the data collection instrument     4. Analyze the conclude the data  1.Describe theoretical concepts of organizational Behaviour.
A2 Organizational Behaviour	2.Classify types of personalities 3.Summarize types of conflicts. 4.Summarize adoption of organizational culture
Paper II : CC- B2 : INTERNATIONAL BUSINESS	<ol> <li>Students will understand the global economic and business world.</li> <li>Students will equip with proper knowledge, abilities and skills of international business environment.</li> <li>Students will get acquainted with the functions and mechanism of international financial institutions.</li> <li>Students will enable with the knowledge of the plans and strategies to succeed at international business platform.</li> </ol>
Paper III : DSE-B- III : Advanced Costing	To understand the techniques of costing for decision making     To analyse the cost for decision making with the help of marginal costing     To identify the standard costs and compare them with the actual     To demonstrate the behaviour of cost drivers and its relevance

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Paper-IV: DSE – B - IV: Advanced Costing	<ol> <li>Familiarity with basics of research.</li> <li>Designing research protocol for research problem.</li> <li>Preparation of the instrument for data collection.</li> <li>Ability of analysis and interpretation of data.</li> </ol>
Paper III: DSE – H - III: Co – operation and Rural Development	<ol> <li>Awareness about co-operation at local, national and global level will be created among the students.</li> <li>Students will equip with the importance of cooperative sector in development of agricultural sector,</li> <li>Students will enable to get the knowledge of farm management in changing dimensions of rural economy.</li> <li>Students will understand the rural marketing at rural level.</li> </ol>
Paper IV: DSE - H - IV: Co -operation and Rural Development	<ol> <li>Familiarity with basics of research.</li> <li>Designing research protocol for research problem.</li> <li>Preparation of the instrument for data collection.</li> <li>Ability of analysis and interpretation of data.</li> </ol>
Paper – III : DSE – I – III –Marketing Management	<ol> <li>Describe the concepts of sales and distribution management</li> <li>Estimate sales by using sales forecasting methods.</li> <li>Design sales meeting agenda and sales contests.</li> <li>Design personal selling strategies</li> </ol>
Paper – IV : DSE – I – IV –Marketing Management	<ol> <li>Familiarity with basics of research.</li> <li>Designing research protocol for research problem.</li> <li>Preparation of the instrument for data collection.</li> <li>Ability of analysis and interpretation of data.</li> </ol>
Commerce	[M.ComII]
Management Accounting	To understand the application of accounting techniques for management.
Paper I Business Finance	<ol> <li>To create awareness among the students about finance function and general principles of business finance.</li> <li>To acquaint the students with various sources of finance.</li> </ol>
Advanced Costing I	<ol> <li>To gain understanding of financial management concepts.</li> <li>To asquint the students with financial management techniques.</li> </ol>
Cooperation and Rural Development. I	The objective of this paper is to create awareness among the students about co operation and rural development. India is a land of villages, which having more than 5.50 lakh of villages. So Indian economy is predominantly a rural economy. Therefore, the students should have to provide the knowledge of rural economy. Cooperative is the third amongst important sectors in economy followed by the private and public sectors. Cooperation is golden mean between the capitalistic and economy. Cooperative movement is related to the weaker sections of the society which fulfills the collective needs of the society.
	<ol> <li>To familiarize the students about capital markets of India and portfolio management.</li> <li>To acquaint the students with the corporate restructuring and International finance</li> </ol>
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Advanced Costing II	The objective of this course is to help the students in understanding the conceptual frame work of financial Management with the aid of cost base
Cooperation and Rural Development II	The objective of this paper is to create awareness among the students about co operation and rural development. India is a land of villages, which having more than 5.50 lakh of villages. So Indian economy is predominantly a rural economy. Therefore, the students should have to provide the knowledge of rural economy. Cooperative is the third amongst important sectors in economy followed by the private and public sectors. Cooperation is golden mean between the capitalistic and economy. Cooperative movement is related to the weaker sections of the society which fulfills the collective needs of the society. Cooperation creates social responsibilities and commitments for the overall development. This paper is consists the this study of cooperative processing, Cooperative marketing, Urban Cooperatives, housing cooperatives, globalizations and cooperative movement in India.

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