

**Shri. Harihar Pratishthan's  
Govindlal Kanhaiyalal Joshi (Night) Commerce College, Latur**

**Course Objectives**

Choice Based Credit System - 2019 (A.Y. 2019-20)

Class	Subject	Semester	Course Objectives
BCOM I	Fundamentals of Financial Accounting	I	The objective of this course is to provide fundamental knowledge of statistical techniques useful for business analysis.
		II	To provide the skill of 1) Recording 2) Maintaining 3) And presenting the accounting and financial fact
	Business Statistics	I	To provide fundamental knowledge of statistical techniques useful for business analysis.
		II	To provide foundation of quantitative techniques applied in solving business problems.
	Business Economics	I	The objective of this course is to acquaint the students with the business economic principles and theories as are applicable in business.
		II	The objective of this course is to acquaint the students with the market structures and theory of distribution is as applicable in business.
	Fundamentals of Business Communication	I	1) To Develop Communication Skills of Students 2) To help in personality development 3) To improve speaking, writing, and interview skills of students.
		II	1) To Develop Communication Skills of Students 2) To help in personality development 3) To improve speaking, learning, and interview skills of students
	Fundamentals of Salesmanship	I	This Course is designed to help Students to Learn Qualities and Functions of Salesmanship in a Changing Global Scenario
		II	1) To male Students Aware about Advertising 2) To familiarize Students about Online advertising activity 3) To Impart the Knowledge of advertising techniques among the Students. 4) To enhance the knowledge about accounting budgets of advertising

BCOM II	Corporate Accounting	III	<ol style="list-style-type: none"> <li>1) The course is beneficial to understand the provision of company act 1956 regarding the preparation of accounts.</li> <li>2) It is beneficial for students to move in to advance areas i.e. C.A, I.C.W.A, CS etc.</li> <li>3) It could help graduates to work as financial analyst, HRM officers.</li> <li>4) It provides the knowledge of differentiating the profit Prior and post Incorporation.</li> <li>5) It provides the basic concept of knowledge of buyback, forfeitures of shares.</li> </ol>
	Advance Corporate Accounting	IV	<ol style="list-style-type: none"> <li>1) Student can acquire an idea about internal reconstruction of the company</li> <li>2) The learn and understand how the two companies amalgamated</li> <li>3) Students get knowledge of process of how the Holding company and subsidiary company come together</li> <li>4) Provide the knowledge of Advance and recent transactional concept of corporate accounting</li> </ol>
	Cost Accounting	III	<ol style="list-style-type: none"> <li>1) The selection of the appropriate cost accounting and their impact on the business policy.</li> <li>2) The determination of cost as per element per unit of production.</li> <li>3) The Identification and control of cost of production.</li> <li>4) Becoming a superior Cost accountant and cost analyst.</li> </ol>
	Advance Cost Accounting	IV	<ol style="list-style-type: none"> <li>1) It will assist to student in company decisions making in practical manner</li> <li>2) Students has an opportunity to become a cost analyst and cost accountant</li> <li>3) Students can evaluate financial cost and cost volume profit model By acquiring the costing knowledge</li> <li>4) Students can become to propose an organizational design based managerial accounting concept.</li> </ol>
	Principes of Business Management	III	<ol style="list-style-type: none"> <li>1) Successfully completion of this course, students will be able to understand the Managerial functions.</li> <li>2) To understand the way of implementation of the planning process within the organization.</li> <li>3) It would help the students to clarify the basic and fundamental concepts of the management systems.</li> <li>4) To illustrate the ability to directly leading and communicating effectively.</li> <li>5) It would be useful for analyzing, evaluating and synthesizing the information of management.</li> </ol>
	Business Management	IV	<ol style="list-style-type: none"> <li>1) It is beneficial to become successful manager.</li> <li>2) It is very useful to apply theories and techniques of management in practical life.</li> <li>3) It develops managerial skills among the students.</li> </ol>
	Mercantile Law	III	Students will be able to apply and follow the rules and regulations as per the various business and mercantile laws.

BCOM II	Corporate Law	IV	<ol style="list-style-type: none"> <li>1) Student know the procedure of conducting meetings</li> <li>2) Student has an opportunity to become a company secretary</li> <li>3) By acquiring the knowledge of technical process of company winding-up</li> <li>4) Student can understand various provision of incorporation of company</li> </ol>
	Fundamentals of Income Tax	III	<ol style="list-style-type: none"> <li>1) After Completion of course students will be capable to describe the provisions in the corporate tax law which can be used for tax planning.</li> <li>2) Students can well define the residential status of the assets.</li> <li>3) Student of the course will be able to explain different type of income of their tax liabilities, expenses and their deduction ability.</li> <li>4) Students who complete their course will be able to learn various direct and indirect taxes and their implications</li> <li>5) Students of the course will be able to state the use of various deduction to reduce the taxable income.</li> <li>6) Student will be capable of choosing a career to become a Tax consultant.</li> </ol>
	Income Tax Law and Practice	IV	<ol style="list-style-type: none"> <li>1) Student able to make differentiate the direct and indirect tax</li> <li>2) Student acquaint the knowledge and able to file tax return on individual</li> <li>3) To learn and make able to compute total Income and define tax compliance and structure</li> <li>4) Enable to understand amendment made from time to time by finance department</li> </ol>
	SEC-I - Management Skills	III	<ol style="list-style-type: none"> <li>1) Improve the technical skill and ability</li> <li>2) students can develop his analytical ability &amp; competent use of tool, work resolved the solve the problems</li> <li>3) It help to coordinate and resolved the conflict within organizations</li> <li>4) It can develop the team work</li> <li>5) It help to develop integrity, self-awareness dedication, external conduct amongst the people</li> </ol>
	Business Marketing	IV	<ol style="list-style-type: none"> <li>1) Marketing skill develop business opportunities in the students</li> <li>2) It progress in the organizational functions</li> </ol>

BCOM III	Advanced Accounting-I	v	The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making and auditing.
	Advanced Accounting-II	vi	The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making and auditing.
	Management Accounting-I	v	The Objectives of this paper is to equip the students with the ability to analysis, interpret and use accounting information in Management accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This paper provides the students an understanding of the application of accounting techniques for management
	Management Accounting-II	vi	The Objectives of this paper is to equip the students with the ability to analysis, interpret and use accounting information in Management accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This paper provides the students an understanding of the application of accounting techniques for management.
	Auditing-I	v	The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Audit and company law and their Applications in practices.
	Auditing-II	vi	The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Audit and company law and their Applications in practices.
	Human Resource Management-I	v	Learning Objectives of the course is to gain the holistic knowledge of human resource engaged in the business world. To understand the nature and applicability of the major HR Practice
	Marketing Management	vi	Objectives of this course is to provide a sound understanding of the basic Principles of Marketing Management and their applications in the business and industry
	GE Indian Economy-I	v	To acquaint the student with the development of knowledge about Indian Economy and various system of control the Economic crises in Indian Economy.
	Indian Economy-II	vi	To acquaint the student with the development of knowledge about Indian Economy and various system of control the Economic crises in Indian Economy
	SEC- Self-Employment-I	v	Objective: To develop and adopt the various skills in the students for develop their career and take the self-employment skills.
	Self-Employment Skills-II	vi	To develop and adopt the various skills in the students for develop their career and take the self-employment skills.

MCOM I	Managerial Economics	I	To familiarize with the students the importance of economic approaches in managerial decision making To understand the applications of economic theories in business decisions.
	Accounting For Managerial Decision	II	Objectives of the Course is to provide the skill of 1) Management techniques 2) Decision making 3) Presenting the accounting and sales production fact 4) Minimize the cost
	Stat Analysis	I	The objective of this course is to make students earn the associations of statistical tools and techniques for decision making.
	Operations research	II	The Objective of this course is to acquaint students with the Operation research tools and techniques and their application in management process
	Business Manag & Orgn. Behaviour	I	1) The course aims at developing among students an understanding of human behavior's for dealing effectively with behavioral issues at workplace. 2) To understand the conceptual framework of Organizational Behavior.
	Legal aspects of business	II	The objective of this course is to provide the students with practical legal knowledge of general business law issues and topics to help become more informed, sensitive and effective business leaders.
	International Business Env't.	I	The purpose of this paper is to enable the students learn nature, scope and structure of International Business, and understand the influence of various environmental factors on international business Operations
	Banking and financial institutions	II	The objective if this course is to provide students with an in- depth understanding of the structure, organization and working of the financial markets in India

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**Program Specific Outcomes**  
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**B.COM.**

- 1) To impart the knowledge of various accounting, costing, entrepreneurship, Management, Concepts & procedures, methods and techniques of accounting.
- 2) To provide the knowledge of the various types of Accounting, Taxation & Costing Methods for various business forms.
- 3) To acquaint them with practical approach to costing, accounts writing by using software package.
- 4) Capability of the students to make decisions at personal & professional level will increase after completion of this course.
- 5) To make them aware of various General & Commercial Laws

**M.COM.**

- 1) To acquaint a student with conventional as well as contemporary areas in the discipline of Administration, Advanced Accounting, Taxation & Cost Accounting.
- 2) To enable a student well versed in national as well as international trends in Cost Accounting
- 3) To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
- 4) To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.
- 5) To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.