



SHRI HARIHAR PRATISHTHAN'S  
**GOVINDLAL KANHAIYALAL JOSHI  
 (NIGHT) COMMERCE COLLEGE, LATUR**



स्व. गोविंदलालजी जोशी

**Course Outcomes - B.Com.**

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
	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	

<b>BCOM II</b>	<b>Corporate Accounting</b>	<b>III</b>	1) The course is beneficial to understand the provision of company act 1956 regarding the preparation of accounts.
			2) It is beneficial for students to move in to advance areas i.e. C.A, I.C.W.A, CS etc.
			3) It could help graduates to work as financial analyst, HRM officers.
			4) It provides the knowledge of differentiating the profit Prior and post Incorporation.
			5) It provides the basic concept of knowledge of buyback, forfeitures of shares.
	<b>Advance Corporate Accounting</b>	<b>IV</b>	1) Student can acquire an idea about internal reconstruction of the company
			2) The learn and understand how the two companies amalgamated
			3) Students get knowledge of process of how the Holding company and subsidiary company come together
			4) Provide the knowledge of Advance and recent transactional concept of corporate accounting
	<b>Cost Accounting</b>	<b>III</b>	1) The selection of the appropriate cost accounting and their impact on the business policy.
			2) The determination of cost as per element per unit of production.
			3) The Identification and control of cost of production.
			4) Becoming a superior Cost accountant and cost analyst.
	<b>Advance Cost Accounting</b>	<b>IV</b>	1) It will assist to student in company decisions making in practical manner
			2) Students has an opportunity to become a cost analyst and cost accountant
			3) Students can evaluate financial cost and cost volume profit model By acquiring the costing knowledge
			4) Students can become to propose an organizational design based managerial accounting concept.
	<b>Principes of Business Management</b>	<b>III</b>	1) Successfully completion of this course, students will be able to understand the Managerial functions.
			2) To understand the way of implementation of the planning process within the organization.
			3) It would help the students to clarify the basic and fundamental concepts of the management systems.
4) To illustrate the ability to directly leading and communicating effectively.			
5) It would be useful for analyzing, evaluating and synthesizing the information of management.			
<b>Business Management</b>	<b>IV</b>	1) It is beneficial to become successful manager.	
		2) It is very useful to apply theories and techniques of management in practical life.	
		3) It develops managerial skills among the students.	
<b>Mercantile Law</b>	<b>III</b>	Students will be able to apply and follow the rules and regulations as per the various business and mercantile laws.	
<b>Corporate Law</b>	<b>IV</b>	1) Student know the procedure of conducting meetings	
		2) Student has an opportunity to become a company secretary	
		3) By acquiring the knowledge of technical process of company winding-up	
		4) Student can understand various provision of incorporation of company	

BCOM II	Fundamentals of Income Tax	III	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.
			2) Students can well define the residential status of the assets.
			3) Student of the course will be able to explain different type of income of their tax liabilities, expenses and their deduction ability.
			4) Students who complete their course will be able to learn various direct and indirect taxes and their implications
			5) Students of the course will be able to state the use of various deduction to reduce the taxable income.
			6) Student will be capable of choosing a career to become a Tax consultant.
	Income Tax Law and Practice	IV	1) Student able to make differentiate the direct and indirect tax
			2) Student acquaint the knowledge and able to file tax return on individual
3) To learn and make able to compute total Income and define tax compliance and structure			
4) Enable to understand amendment made from time to time by finance department			
SEC-I - Management Skills	III	1) Improve the technical skill and ability	
		2) students can develop his analytical ability & competent use of tool, work resolved the solve the problems	
		3) It help to coordinate and resolved the conflict within organizations	
		4) It can develop the team work	
		5) It help to develop integrity, self-awareness dedication, external conduct amongst the people	
Business Marketing	IV	1) Marketing skill develop business opportunities in the students	
		2) It progress in the organizational functions	
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.

<b>BCOM III</b>	<b>Auditing-II</b>	<b>VI</b>	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.
	<b>Human Resource Management-I</b>	<b>V</b>	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
	<b>Marketing Management</b>	<b>VI</b>	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
	<b>GE Indian Economy-I</b>	<b>V</b>	To acquaint the student with the development of knowledge about Indian Economy and various system of control the Economic crises in Indian Economy.
	<b>Indian Economy-II</b>	<b>VI</b>	To acquaint the student with the development of knowledge about Indian Economy and various system of control the Economic crises in Indian Economy
	<b>SEC- Self- Employment-I</b>	<b>V</b>	Objective: To develop and adopt the various skills in the students for develop their career and take the self-employment skills.
	<b>Self-Employment Skills-II</b>	<b>VI</b>	To develop and adopt the various skills in the students for develop their career and take the self-employment skills.

## Course Outcomes - M.Com.

Class	Subject	Semester	Course Objectives
MCOM I	Managerial Economics	I	1. Students will be acquainted with the principles and theories of economics as are applicable in managerial decision making.
			2. Students will be able to utilize the concept of utility, elasticity of demand, indifference curve analysis and consumers equilibrium etc.
			3. Students will be able to apply various economic principles and theories as are applicable in business production and cost.
			4. The students will able to compare different market structures with each another for product pricing.
			5. The students will be able to understand the pricing of factors under different theories
	Quantitative Techniques for Business	I	1. Students will understand the importance of Business forecasting.
			2. Students will understand quantitative techniques used in Business.
			3. Understand the various methods of quantitative techniques used in Business.
			4. Students will know and use various methods of hypothesis testing.
			5. Student will understand how quantitative techniques are used to summarize, analyse and interpret data
	Financial Market	I	1. Students will be Acquire knowledge of financial terms.
			2. Understand the career skills related to Stock Exchanges.
			3. This would develop good understanding of the evolution, functioning and growth of fixed income securities.
			4. This would help them develop good understanding of the primary market and secondary market in equity market.
			5. Students would have a detailed knowledge of the functioning of the money market and will also be able to compare it with capital market
	International Business Environment	I	1. Students will able to explain the concept of the various constituents of environment and their impact on Business.
			2. Students will be able to apply trade theories, investment theories and exchange rate theories and their impact on business.
			3. Students will be able to analyse the principle and the different exchange rate regimes' impact on business.
			4. The students will able to compare different types of International Investments with each another and their impact on Domestic Business.
			5. The students will be able to understand the role of International Economic Institution.
Research Methodology in Commerce	I	1. Students will be able to understand the concepts and types of research in commerce.	
		2. Students will be able to construct the research problem and formulate the hypothesis.	
		3. Students will be able to understand the process and types of sampling and data collection.	
		4. Students will be able to make data analysis and its interpretation.	
		5. The students will be able to write a research report on a topic of their interest.	

<b>MCOM I</b>	<b>Accounting For Managerial Decisions</b>	<b>II</b>	1. Students will be acquainted with the principles and practices of accounting as are applicable in managerial decision making.
			2. Students will be able to utilize the concept of Budget, Budgeting and Budgetary Control.
			3. Students will be able to apply technique of Standard Costing and Variance Analysis
			4. The students will able to apply technique of Marginal Costing and Cost Volume Profit Analysis.
			5. The students will be able to apply technique of Inflation Accounting or Price Level Accounting.
	<b>Operations Research</b>	<b>II</b>	1. Students will be acquainted with the models and theories of Operations Research as are applicable in business.
			2. Students will be able to utilize the Transportation Model for solving Transportation Problem.
			3. Students will be able to apply Assignment Model for solving Assignment Problem.
			4. The students will able to find optimal sequence of the jobs to minimize total elapsed time and idle time.
			5. The students will be able to identify year of replacement of asset to achieve economy in operation.
	<b>Commercial &amp; Mercantile Law</b>	<b>II</b>	1. Students will be able to understand the essential elements of a valid contract, to make familiarise the students with the special laws in business.
			2. Students will be able to understand legal environment relating to commerce and business.
			3. Students will be able to establish a sustainable working knowledge base of the core legal terms and concepts necessary for making informed business judgments throughout their subsequent career.
			4. Students will be acquainted with the legal awareness.
			5. Students will be acquainted with frame work of Indian business law.
	<b>Organizational Theory &amp; Behavior</b>	<b>II</b>	1. Students will be acquainted with the theories and models of Organizational Behaviour.
			2. Students will be acquainted with group behaviour for creating effective work team.
			3. Students will be able to develop attitude and values.
			4. The students will be acquainted with motivational and leadership theories.
			5. The students will be acquainted with International Organizational Behaviour and Emerging Challenges
<b>On Job Training</b>	<b>II</b>	1. It will be provided the actual business work situations to the students along with theoretical knowledge.	
		2. It will be provided the practical hands-on training to the students in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.	
		3. It will be provided the job opportunities to the students in accounting, taxation, business management, insurance, banking, finance, etc.	
		4. The skills and knowledge will be developed among the students which required in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.	

<b>MCOM II</b>	<b>Financial Management</b>	<b>III</b>	1.The students will be able to handle finance function.
			2.The students will become Successful Finance Manager.
			3. The students will become Successful Business Person by handling Finance Function.
	<b>Advance Financial Management</b>	<b>III</b>	1. The students will become skilful account and finance manager.
			2. The students will become skilful NET/SET qualified account and finance teacher.
	<b>Research Methodology</b>	<b>III</b>	1. The students will become scientific researcher.
			2. The students will be able to carry research and survey in area of marketing, HR, Production, account and finance
	<b>Marketing Management - I</b>	<b>III</b>	1. The students will become successful marketer.
			2. The students will be able to carry research and survey in area of marketing, advertising and sales. 3. The students will become Successful Marketing Manager.
	<b>SEC-Rural Marketing Skills</b>	<b>III</b>	Outcome By undergoing this subject the student will be able to understand the difference between urban and rural market. This will also help to formulate strategies for rural market. The student will come to know recent trends and megatrends in this domain.
	<b>Advance Financial Management</b>	<b>IV</b>	1. It will be helping the students to enable and equip the students with the advanced functions and tools of financial management.
			2. The students will become Successful Financial Manager.
	<b>Accounting &amp; Finance</b>	<b>IV</b>	1 It is helpful to make the students to understand the recent trends in accounting and finance.
			2 It is helpful to understand the requirements of a career in accounting and finance.
			3 It is helpful to make the students aware of working of money and capital markets and their regulatory authorities.
4 It is helpful to prepare students for NET/SET Examinations.			
<b>Research Project Work</b>	<b>IV</b>	1. The students will become scientific researcher.	
		2. The students will be able to carry research and survey in area of marketing, HR, Production, banking, accounting and finance.	
<b>Marketing Management - II</b>	<b>IV</b>	1. It is helpful to understand the opportunities and challenges in rural marketing.	
		2. It is helpful to understand the differences between Rural and Agricultural marketing.	
		3. It is helpful to evaluate different marketing strategies used in rural distribution and promotion.	



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**Program Specific Outcomes – B.Com.**

**BCOM**

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
6. Acquire knowledge in the field of banking, insurance, management, accounting, purchasing, business economics and finance
7. Start-up independently their own business
8. Go for higher education in finance, commerce, CA, CS, ICWA, MBA, MCOM and Public Services Exams

**MCOM**

(R-23 Structure and Syllabus of Two Years Post Graduate Program in Commerce with Multiple Entry and Exit Option)

1. Students will be able to apply economic principles and theories to analyse and make effective managerial decisions.
2. Students will be acquainted utilize quantitative techniques and operations research methods to solve complex business problems.
3. Students will get proficiency in applying quantitative techniques for business, such as statistical analysis and mathematical modelling.
4. Students will understand the legal aspects of business, including mercantile law and its application in commercial transactions.
5. Students will be acquainted with utilization of accounting techniques for managerial decision-making and financial performance evaluation.
6. Students will capable to apply research methodology to design and conduct empirical studies in the field of commerce.
7. Students will understand the functioning of financial markets and investment strategies in a global context.
8. Students will be able to analyze the international business environment and its impact on organizations' strategies and operations.
9. Student will develop expertise in corporate tax planning and management to optimize tax liabilities.
10. Student will understand organizational behaviour theories and apply them to enhance managerial effectiveness and promote a positive work culture.
11. It will be provided the practical hands-on training to the students in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.
12. It will be provided the job opportunities to the students in accounting, taxation, business management, insurance, banking, finance, etc.
13. The skills and knowledge will be developed among the students which required in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.
14. Student will develop proficiency in Marketing Management, Human Resource Management and Banking Procedure and Practice.