



VSPM Academy Of Higher Education
ARVINDBABU DESHMUKH MAHAVIDYALAYA, BHARSINGI
Tah. Narkhed, Distt.- Nagpur- 441305 (M.S.)
DEPARTMENT OF COMMERCE
COURSE OUTCOMES



➤ PROGRAM OUTCOMES	
PO1	This program will provide students with necessary knowledge about the trade and commerce in the national and international purview.
PO2	This program will provide skills to students about the various aspects related to marketing manager, sales manager, finance manager, administration of company or business.
PO3	Students will be able to make their personal, educational and professional level decisions after successful completion of the program.
PO4	Program will provide in depth knowledge about the various subjects / topics like Languages, Business Economics, Financial Accounting, Statistics and Business Mathematics, Business Organization, Company Law, Business Management, Secretarial Practice, Business Law, Monetary Economics, Business Communication and Management, Income Tax, Skill Development, Cost Accounting, Management Process, Income Tax, Indian Economics, Marketing Management, Management Accounting, Accounting and Business Finance.
PO5	Prepare students for their post graduate studies to achieve success in their education and professional career.
PO6	This program will give through knowledge about trade, commerce, taxation, finance and industry to students.

➤ **Program Specific Outcome**

PSO1	Students will get knowledge, skills and professional attitude at the end of the B.Com program which they can apply in different areas for problem solving.
PSO2	To inculcate managerial skills in students which will help them to become Manager, Accountant, Auditor, Company Secretary, Teacher, Stock Agent, Government Employee, etc.
PSO3	The practical skills learned in the program can help them to work as accountant, tax consultant, audit assistant, or other financial services provider.
PSO4	Along with increase in the employability of the students to work in MNC, public or private company they can even start their own business.
PSO5	After completion of program students can pursue for higher learning and also go for research.
PSO6	Program will help to create a strong base for the professional courses like CA, CWA, CS, CFA, Banking or Government Exams.

<p>➤ Course Outcome B.COM-I Year Fundamentals Accounting</p>	
CO1	Given the information about the Business Transaction/ each student will be able to identify the Nature of transaction/ events and will be able to record the financial transaction in the books of accounts i.e. journal, Ledger, personal, Real, Nominal Account and Subsidiary Books etc.
CO2	Students will have knowledge of the practical approach of accounting practices followed by Sole Trader.
CO3	Students would have understanding of the theoretical and practical concepts related to Branch Account, cash and credit sales, Debtors & stock and debtors method of accounting.
CO4	Students would have idea about the working of the Cooperative Societies with its theoretical and practical concepts according to Maharashtra Co-Operative Societies Act, 1960.
CO5	They would able to know what joint venture is and how they discharge its functions which are used in business as a working model.

<p>➤ Course Outcome B.COM-I Year (Semester-I) Business Economics-I</p>	
CO1	Student will be able to classified fundamental problems of an economy
CO2	Student will be able to use demand analysis & indifference curves analysis in given situation.
CO3	Understand the importance of Business Decisions and types of business decisions.
CO4	

CO5	Define Micro and Macro Economics and to identify its advantages and disadvantages.
	Explain Law of Demand, Elasticity of Demand, Demand Forecasting.

<p>➤ Course Outcome B.COM-I Year (Semester-I) Business skill</p>	
CO1	The student will be able to classified different forms of business and business activities.
CO2	The student will be able to different between management and administration and also will be able to formulate a plan for a given activity.
CO3	The student will be able to distinguish types of organizations and will also able to decide actions for a given situations.
CO4	The student will be able select leadership skills in a group and demonstrate direction skill to achieve objectives.
CO5	The student will be able to demonstrate the roles, skills and functions of management required for a business activity.

<p>➤ Course Outcome B.COM-I Year(Semester-II) Statistics and business mathematics</p>	
CO1	Given the information about a particular variable, student will be demonstrating an understanding of statistics by creating frequency distribution as per the statistical service.
CO2	From the given data set student will be able to compute mean, medium, mode and other measure of central tendency require.

CO3	From the given data, student will be able to know no dispersion and to calculate standard deviation quartiles, quartiles deviations and co-efficient variance.
CO4	From the given data set the student will be able compute Skegness & its co-efficient by using Karl Pearson and bowl eyes method.
CO5	From the given information will be calculate percentage, simple interest and compound interest and also able to profit or loss arising out a business transactions.

<p>➤ Course Outcome B.COM-I Year(Semester-II) Business economics II</p>	
CO1	Student will be able establish relationship between cost and output short/ long run.
CO2	Student will be able to different between various markets structure.
CO3	Student will be able to determine prices under different market structure.
CO4	Student will be able to explain basics concept of microeconomics.
CO5	Student will be measure national income using the given data.
<p>➤ Course Outcome B.COM-I Year(Semester-II) Fundamental Banking</p>	
CO1	The student will be able to classify banking function.
CO2	The student will be aware of type of bank accounts and its eligibility.

CO3	The student will be aware of bank account procedure for opening , operating , transfer and closing bank accounts.
CO4	The student will be known of types of bank service for the customers.
CO5	The student will be enlightened regarding the new concept introduced in the banking system.

<p>➤ Course Outcome B.COM-I Year(Semester-I) DIGITAL MARKETING</p>	
CO1	The students will be able to understand the concept and develop the knowledge of digital marketing, e-commerce and m- commerce.
CO2	The students will able to understand the concept and will equipped the practical knowledge of creating electronic mail, email, website , brochure, flyers
CO3	The student will be able to develop the knowledge about uses and procedure for handling various importances of digital marketing platforms for earning income.
CO4	The student will be able to develop the knowledge about recent trends for earning income through digital marketing.
CO5	The student will be equipped with the practical for various important digital marketing platforms.

<p>➤ Course Outcome B.COM-I Year(Semester-II) Skill development</p>	
CO1	

CO2	The students will be able to relate the concept of skill development and its importance.
CO3	The students will be able to interpreted the problem solving techniques of and multiple approaches to creativity.
CO4	The students will be able to relate importance of communication skill for interpersonal communication.
CO5	The students will be able to analyses team behavior and impact of empowerment and delegation.
	The students will be able to explore various skills development avenues.

➤ **Course Outcome**
B.COM-IIYear(Semester-III)
Monetary Economics-I:-

CO1	Enabling students to understand the basics about money and its origin and types and its functions.
CO2	To evaluate relative strength and weakness of various systems of note issue.
CO3	To enable students to have insights about inflation and deflation-its causes, consequences and remedies.
CO4	To make students aware about money market.

➤ **Course Outcome**
B.COM-II Year(Semester-III)
FINANCIAL ACCOUNTING -II

CO1	Students acquire knowledge about the provisions and technique for accounting in Consignments, preparing account sales, calculating Del cruder commissions etc.
CO2	Information given on basics of preparing company final accounts and its various aspects, including preparation of appropriation accounts and profit distribution.
CO3	Knowledge is given about accounting procedure involved in issuing various kinds of shares.

<p>➤ Course Outcome B.COM-II Year(Semester-III) COMPANY LAW</p>	
CO1	This course intends to provide a basic understanding of the mechanism of business contact,. With reference to various provisions of the related Acts the course gives the knowledge regarding The Indian Contract Act, 1872, The Sales of Goods Act, 1930, The Indian partnership Act 1932, Negotiable Instruments Act 1881.
CO2	Gain knowledge of various legal aspects of business
CO3	Understand laws that affect mercantile transactions
CO4	Understand court interpretations on laws like, Prevention of Money Laundering Act-2002, Consumer Protection Act etc. After completion.
CO5	Prepare for CPT, CA, CS, ICWA,CFA and MBA courses

<p>➤ Course Outcome B.COM-II Year(Semester-III) INCOME TAX</p>	
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CO1	To make the students understand the basic concepts involved in Income tax act and also the basics of income tax.
CO2	Students get a detailed conceptual knowledge about the residential status of individuals and organisations as income tax assesses.
CO3	They come to know about the minute details of taxable, partly taxable and fully exempted incomes in India.
CO4	Students will get a detailed knowledge about the provisions, rules and aspects of taxation of income from salary including taxation of various allowances, perquisites and also benefits like pension and gratuity as prescribed in respective acts.

<p>➤ Course Outcome B.COM-II Year(Semester-III) ENGLISH Sem-III</p>	
CO1	To be well versed in all the four language skills- Listening, Speaking, Reading and Writing. To enhance their study skills
CO2	To familiarize the students with Business Communication skills and soft skills.
CO3	To develop insight and critical thinking through the prescribed prose and poems.
CO4	To inculcate 21 century skills in the students

<p>➤ Course Outcome B.COM-II Year(Semester-IV) ENGLISH</p>	
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CO1	To develop life skills in the students through ethics, morals and mould the character of the students through the diligently chosen texts.
CO2	To instil self- confidence in the students through inspiring examples of successful people.
CO3	The students will be able to listen and comprehend the English Language through the prescribed poems and prose.
CO4	The students will be able to read with comprehension a fairly complex English text.

<p>➤ Course Outcome B.COM-II Year(Semester-IV) FINANCIAL ACCOUNTING -III</p>	
CO1	Accounting procedures and journalizing the transactions related to Insurance and banking companies can be imparted to learners along with the procedure of preparing Balance sheet of banks and insurance companies. Detailed information of premiums, reinsurance premiums, reserve for unexpired risks etc. can be helpful for students interested in selecting insurance sector for their career.
CO2	Students become acquainted with the amalgamation and merger of companies, acquiring and absorption of companies, reconstruction of companies.
CO3	An idea is imparted to students about calculation of goodwill of company by different methods like weighted average profit method, super profit method etc. which are extremely useful at the time of purchasing and selling the companies.
CO4	Students have a chance to know about the methods of share valuation which can be helpful in case they are keen to join share market operations.

➤ **Course Outcome**

B.COM-II Year(Semester-IV)

Monetary Economics-II:-

CO1	To enable students to understand the functions of commercial banks and credit creation & investment policy of commercial banks
CO2	To evaluate the advantages and limitations of plastic money.
CO3	To understand various modern means of transferring funds like EFT and ECS.
CO4	To have insight of bank – customer relationship.
CO5	To understand the concept and functions of central banking and various methods of credit control.

➤ **Course Outcome**

B.COM-III Year(Semester-V)

Indian Economy-I:-

CO1	To enable students in understanding the difference between functioning of Planning commission and NITI Ayog.
CO2	To identify the difference between economic growth and economic development; and understanding infrastructure.
CO3	To understand the population and various types of unemployment in under developing countries and identify various remedies to it,
CO4	To enable students to have insights about public expenditure, public revenue and public debt and India's fiscal deficit and recent policies of government for controlling it.

➤ **Course Outcome**
B.COM-III Year(Semester-V)

AUDITING

CO1	Learners learn a lot about basics of audit and auditing, internal and external check, internal audit external audit , continuous audit, annual audit , cost audit, management audit and periodic audit.
CO2	They get an insight into vouching and its provisions along with the technique of vouching cash book, bank book, sales book etc.
CO3	The students are provided a chance to learn about insurance company audit and banking audit and all the formalities involved therein.
CO4	A glimpse into company audit gives an idea of appointing a company auditor, and the
CO5	Procedure of audit in a company etc. along with the rules of company and corporate audit.

➤ **Course Outcome**
B.COM-III Year(Semester-V)

FINANCIAL ACCOUNTING-IV

CO1	Students become acquainted with the amalgamation and merger of companies, acquiring and absorption of companies, reconstruction of companies.
CO2	An idea is imparted to students about calculation of goodwill of company by different methods like weighted average profit method, super profit method etc. which are extremely useful at the time of purchasing and selling the companies.
CO3	

CO4	<p>Students have a chance to know about the methods of share valuation which can be helpful in case they are keen to join share market operations.</p> <p>The procedure and method of double accounting as in electricity , water and gas companies is explained to students so that it can be helpful for them in case they opt for a place in accounts department of these institutions</p>
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<p>➤ Course Outcome B.COM-III Year(Semester-V) MANAGEMENT PROCESS</p>	
CO1	To make the students understand the concept, objective, importance of business
CO2	To acquaint the students with various forms of Business organisation and their functioning.
CO3	To make the students know about the managerial powers, functions and strategies
CO4	To make the students aware about various theories of management and communication

<p>➤ Course Outcome B.COM-III Year(Semester-V) COST ACCOUNTING</p>	
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CO1	Students get a clear idea about the concept, objectives, importance and benefits of Cost, costing and cost accounting along with the basic advantages and significance of various techniques of costing and its elements.
CO2	Students get trained in the art of preparing cost sheets and cost statement sand also framing tender statements.
CO3	They know about the various steps involved in accounting for contracts and process costing along with the production costing.
CO4	An insight is also possible into standard costing techniques.

<p>➤ Course Outcome B.COM-III Year(Semester-V) MARKETING MANAGEMENT</p>	
CO1	Students have a n opportunity to know about the art of advertising, publicity and product identification
CO2	Students are made to understand the need functions and objective behind drafting an advertising plan and scope of advertising sector to familiarize the product
CO3	Selling techniques and sales promotion of products is made easy to the students.
CO4	Students come to know about basic concepts and trends of marketing along with a knowledge of recent changes in marketing

➤ **Course Outcome**

B.COM-III Year(Semester-VI)

FINANCIAL ACCOUNTING-V

CO1	Students acquire knowledge about the provisions and technique for accounting in Consignments, preparing account sales, calculating Del cruder commissions etc. they learn about the accounting in books. of consignor and consignee.
CO2	Information given on basics of preparing company final accounts and its various aspects, including preparation of appropriation accounts and profit distribution.
CO3	Knowledge is given about accounting procedure involved in issuing various kinds of shares. This is helpful in understanding the entries involved in issuing, allotting, and calls on shares, forfeiture and reissue of shares. This can provide a good opportunity to students to work in share market and its related activities.
CO4	Accounting procedures and journalizing the transactions related to Insurance and banking companies can be imparted to learners along with the procedure of preparing Balance sheet of banks and insurance companies. Detailed information of premiums, reinsurance premiums, reserve for unexpired risks etc. can be helpful for students interested in selecting insurance sector for their career.

➤ **Course Outcome**

B.COM-III Year(Semester-VI)

INDIAN ECONOMICS-II

CO1	To enable students to understand agriculture in India; functions of NABARD; and problems and remedies of vidarbha agriculture distress.
CO2	To understand the small scale industries in India- its problems and role in development of India. To identify the reasons for industrial sickness in India.
CO3	To have insight of India service sector and international trade in India.
CO4	To make the students aware about the contribution of Indian economic thinkers - Mahatama Gandhi, Pandit Dindayal Upadhyay, Dr.B.R. Ambedkar and Dr.Ram Manohar Lohiya.

➤ **Course Outcome**

B.COM-III Year(Semester-VI)

MANAGEMENT ACCOUNTING

CO1	Students get a clear idea about the concept, objectives, importance and benefits of management accounting along with the basic advantages and significance of various techniques of management accounting.
CO2	They understand the importance of various comparative ratios like profitability ratios, turnover ratios, and balance sheet ratios.
CO3	A good idea of preparing various budgets like cash budget, flexible budgets and capital budgets help in drafting budget and budget control measures in organisations.
CO4	A peep into marginal cost statements helps in finding out the break-even point and ascertaining possible profit figures at various levels of activities.

➤ **Course Outcome**
B.COM-III Year(Semester-VI)

ADVANCE STATISTICS

CO1	a) Students gain an insight into various techniques of central tendencies, regression, correlation and dispersion along with probability terms.
CO2	Various tests and techniques of comparison and graphical representations are expertise into.
CO3	Mathematical conclusions for percentages, profit and loss, calculation of interest makes it easier for students in their career.

➤ **Course Outcome**
B.COM-III Year(Semester-VI)

INDUSTRIAL LAW

CO1	Students get an opportunity to know about the legal aspects of all the details regarding company, its formation, capital subscription, share capital and its types as well as debt capital.
CO2	Students get an insight into formalities related to company promotion, share issue and information about prospectus. To impart detailed information about Company act 2013 and its amendments.
CO3	To give information about different types of companies, shares, capital and the important documents of Memorandum and Articles of Association.



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