

**EKNATH B. MADHAVI SENIOR COLLEGE OF ARTS,  
COMMERCE & SCIENCE**

**Bachelor of Commerce (B.Com)**

**Program Outcome**

The Bachelor of Commerce requires three years of full time study consisting of six semesters. It endows students with the holistic and contemporary knowledge of Business & Commerce through a fair mix of theory & practical courses. The curriculum also focuses on imparting Life Skills and Ability Enhancement, developing socially responsible citizens capable of managing challenges in Business & Society. It aims to provide students with the knowledge, tools of analysis and skills to understand and participate in modern business and economic world. The course develops in them managerial, entrepreneurial skills along with human resource management and numerical ability. The course makes them well versed with business regularity framework.

**Program Specific Outcomes (Commerce) :**

- 1) Practical exposure that would equip the student to face the modern day challenges in Commerce and Business.
- 2) Capable of venturing into Business as entrepreneurs and businessmen, converting their gained skills and knowledge to establish, organize, manage and develop a business effectively and efficiently.
- 3) Competent enough to occupy various professional positions by synthesizing the learned knowledge and acquired practices.
- 4) To build a strong foundation in accounting, management and business subjects.
- 5) Learners will gain through systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing with soft skills in Tally and ERP, E-Commerce etc.
- 6) Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

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<b>Sr No</b>	<b>Class &amp; Semester</b>	<b>Subject</b>	<b>Course Outcome</b>
1	<b>F Y B.Com Sem-I</b>	Acc. & Fin. Mgmt - I	1) Recognize and understand Concept of AS1, AS2 & AS9 and its important in accountancy. 2) Explain the basic concept of capital and revenue receipt and capital and revenue expenditure. 3) Prepare final account of manufacturing concerns with details explanation as per standards. 4) Understand the practical approach of basis of allocation of expenses and incomes, Inter departmental transfer in Departmental Accounts. 5) Learn to Prepare Departmental final account with adjustment & details classification as per standards. 6) Familiarize the concept of hire purchase, interest calculation, installment, cash price, HP price. 7) Acquire the skills to calculate the Interest and installment and Hire purchase price in Hire Purchase Systems and its accounting.
2	<b>F Y B.Com Sem-II</b>	Acc. & Fin. Mgmt - II	1) Recognize and understand scope of incomplete records related to final accounts. 2) Prepare final account of Proprietary Trading Concern by Conversion Method. 3) Explain the basic concept of Consignment sale and its different concept useful in accounting.

			<ol style="list-style-type: none"> <li>4) Prepare necessary accounts in the books of Consigner and in the books of consignee.</li> <li>5) Understand the practical approach of basis of allocation of expenses and incomes, Inter departmental transfer in Departmental Accounts.</li> <li>6) Learn to Prepare Branch Account with adjustment of Debtors and Stock and debtors method.</li> <li>7) Familiarize the concept of fire insurance, loss of stock, amt of claim, average clause</li> <li>8) Acquire the skills to calculate the Amt of claim when stock records are available or not in Fire insurance Chapter and its accounting.</li> </ol>
<b>3</b>	<b>S Y B.Com Sem-III</b>	Acc. & Fin. Mgmt - III	<ol style="list-style-type: none"> <li>1) Prepare final accounts of partnership firm along with either the effects of admission and retirement of the partners.</li> <li>2) Give effects of the goodwill when partners are admitted or getting retired from firm.</li> <li>3) Prepare the statement of excess capital, order of payment and cash distribution in piecemeal distribution of cash as per the Excess capital method</li> <li>4) Compute purchase consideration and prepare necessary accounts for the amalgamation of partnership firm and also for the conversion of partnership firm into Ltd. Companies</li> <li>5) Prepare vertical balance sheet as per revised Schedule III of Companies Act. 6</li> <li>6) Pass all entries for issue of shares and debenture and also for redemption of debentures and preference shares with necessary provisions</li> </ol>
<b>4</b>	<b>S Y B.Com Sem-III</b>	Fin. Acc. & Auditing - V - Introduction to Management Accounting	<ol style="list-style-type: none"> <li>1) Identify the various factors of vertical income statement and vertical balance sheet.</li> <li>2) Apply the various ratio like balance sheet and revenue for investment in company.</li> </ol>

			<ol style="list-style-type: none"> <li>3) Analyse financial statement information to assess the performance of company management and profitability</li> <li>4) Analyse financial statement information to assess the financial position (solvency and liquidity)</li> <li>5) Assess firm value and make predictions about corporate survival</li> <li>6) Explain the various contents of working capital statements and its uses.</li> <li>7) Evaluate the different project by using the capital budgeting techniques</li> </ol>
5	<b>S Y B.Com Sem-IV</b>	Acc. & Fin. Mgmt - IV	The course is designed to gain knowledge about the Company Accounts, accounting treatment of Redemption of Preference Shares & Debentures and treatment of Profit prior to Incorporation.
6	<b>S Y B.Com Sem-IV</b>	Fin. Acc. & Auditing - VI - Auditing	<ol style="list-style-type: none"> <li>1) To give a working knowledge about the various audits conducted in order to verify whether the financial statements show a true and fair view.</li> <li>2) To make learners conversant about documentations maintained by an auditor.</li> <li>3) To familiarise them with various types of audits and audit documentation.</li> </ol>
7	<b>T Y B.Com Sem-V</b>	Financial Accounting and Auditing – VII Financial Accounting	<ol style="list-style-type: none"> <li>1) Identify the various item of company balance sheet with adjustment.</li> <li>2) Familiarize the concept of buyback, legal provision of buyback, condition of buyback.</li> <li>3) Explain the basic concept of different investment options, cost of investment, price with exinterest and cum-interest etc.</li> <li>4) Able to prepare the columnar format for investment account.</li> <li>5) Assess how to calculate profit and loss on sale and purchase of investment.</li> <li>6) Explain the basic concept of internal reconstruction</li> <li>7) Analyze the basic difference between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation etc.</li> </ol>

			8) Understand the link between law, corporate governance, CSR and ethics
<b>8</b>	<b>T Y B.Com Sem-V</b>	Financial Accounting and Auditing – VIII Cost Accounting	<ol style="list-style-type: none"> <li>1) Familiarize the concept of cost accounting and cost sheet</li> <li>2) Helps to gather knowledge on preparation of cost sheet in its practical point of view</li> <li>3) Explain the basic concept of cost and how costs are presented in financial statements.</li> <li>4) Analyze the basic cost sheet and be able to assign costs in a job cost system.</li> <li>5) Demonstrate how materials, labor and overhead costs are added to a product at each stage of the production cycle.</li> <li>6) Understand the practical approach to calculate the cost of Material, Labor and Overhead in Material, Labor and Overhead chapter.</li> <li>7) Develop the knowledge about remuneration and incentives by using the different wage rates</li> </ol>
<b>9</b>	<b>T Y B.Com Sem-V</b>	Direct & Indirect Tax Paper - I	<ol style="list-style-type: none"> <li>1) Students will be able to identify the technical terms related to direct taxation.</li> <li>2) Students should be able to determine the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status.</li> <li>3) Students will be able to understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961 that are to be reduced from the gross total income of the assessee.</li> <li>4) Students will be able to compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act,1961.</li> <li>5) Students will be able to compute the taxable income.</li> </ol>
<b>10</b>	<b>T Y B.Com Sem-VI</b>	Financial Accounting and	<ol style="list-style-type: none"> <li>1) Understand the nature of merger, absorption, external reconstruction and purchase, meaning purchase consideration.</li> </ol>

		Auditing – IX Financial Accounting	<ol style="list-style-type: none"> <li>2) Calculate purchase consideration and with reference to accounting standard and pass entries for amalgamation, absorption and external reconstruction</li> <li>3) Pass entries for foreign currency transactions and recognize exchange difference</li> <li>4) Prepare preliminary Final Statement of Account of Liquidator</li> <li>5) Pass entries for underwriting commission and determine the liabilities</li> <li>6) Prepare the final accounts of LLP of small size and follow the steps for Conversion of partnership firm into LLP.</li> </ol>
11	<b>T Y B.Com Sem-VI</b>	Financial Accounting and Auditing – X Cost Accounting	<ol style="list-style-type: none"> <li>1) Describe how cost accounting is used for decision making and performance evaluation</li> <li>2) Explain the basic concept of process costing with cost and how costs are presented in financial statements.</li> <li>3) Summarize process cost accounting and prepare a process account to find out the cost of unit of each process.</li> <li>4) Familiarize with the concept of Contribution, Profit volume ratio, Breakeven point and margin of safety etc in marginal costing</li> <li>5) Asses how marginal costing are related and use as a planning and decision making aid.</li> <li>6) Interpret variable cost variances and fixed cost variances like material variance, labor variance and overhead variance in standard costing.</li> <li>7) Helps to gather knowledge on preparation of contract account and find the profit in its practical point of view.</li> </ol>
12	<b>T Y B.Com Sem-VI</b>	Direct & Indirect Tax Paper - II	<ol style="list-style-type: none"> <li>1) After completing this programmer, participants will be able to.</li> <li>2) Recognize the applicability of SGST, CGST and IGST</li> <li>3) Define the concept of supply, the taxable event with respect to supply of goods, taxable and nontaxable supply, and place of supply &amp; the location of supplier of goods.</li> </ol>

			<p>4) Aware about the registration process for single or separate business &amp; the benefits of registration.</p> <p>5) Identify instances for eligibility of input credit &amp; set-offs under GST wherever applicable.</p> <p>6) Differentiate between consideration and valuation.</p> <p>7) List the different types of payment, due dates, modes of payment with rules and collection of tax, penalties etc.</p> <p>8) Calculate the amount of tax payable &amp; Make the payment online.</p>
13	<b>F Y B.Com Sem-I</b>	Commerce-I (Introduction to Business)	<p>1) To familiarize the learners with the basic concept of business.</p> <p>2) To make learners aware of the current trends in business</p>
14	<b>F Y B.Com Sem-II</b>	Commerce-II (Service Sector)	<p>1) To familiarize the learners with the basic concept of services</p> <p>2) To make learners aware of the current trends in service sector</p>
15	<b>S Y B.Com Sem-III</b>	Commerce-III (Management: Functions and Challenges)	<p>1) To make the learners aware about the knowledge and evolution of management</p> <p>2) To familiarize the learners with the functions of management</p>
16	<b>S Y B.Com Sem-III</b>	Company Secretarial Practice-I	<p>1) To provide the learners with an insight about company secretarial practice</p> <p>2) To make the learners understand the role of company secretary towards company's statutory provisions, rules and regulations</p> <p>3) To make the learners understand the various aspects of company management, meetings and records</p>
17	<b>S Y B.Com Sem-IV</b>	Commerce-IV (Management: Production and Finance)	<p>1) To acquaint the learners with the basic concepts of Production Management, Inventory Management and Quality Management.</p> <p>2) To provide basic knowledge about Indian financial system.</p> <p>3) To update the learners with the recent trends in finance.</p>

18	<b>S Y B.Com Sem-IV</b>	Company Secretarial Practice-II	<ol style="list-style-type: none"> <li>1) To make the learners aware about Key Managerial Personnel.</li> <li>2) To acquaint the learners about the types of company meetings, its provisions, rules and regulations.</li> <li>3) To familiarize the learners with dematerialization and online trading as well as about company reports and winding up procedure.</li> </ol>
19	<b>T Y B.Com Sem-V</b>	Commerce-V (Marketing)	<ol style="list-style-type: none"> <li>1) To enable the learners with the basic concept of marketing.</li> <li>2) To develop knowledge and understanding of marketing decisions related to product, place, price and promotion.</li> <li>3) To make learners aware about key marketing 5 dimensions</li> </ol>
20	<b>T Y B.Com Sem-VI</b>	Commerce-VI (Human Resource Management)	<ol style="list-style-type: none"> <li>1) To familiarize the learners with the basic concept of Human Resource Management (HRM).</li> <li>2) To acquaint the learners with various aspects of Human Resource Development and Human Relations.</li> <li>3) To make learners aware about the recent trends in HRM.</li> </ol>
21	<b>F Y B.Com Sem-I</b>	Business Economics	<ol style="list-style-type: none"> <li>1) To help the learners understand the working of a business unit in the economy.</li> <li>2) To help the learners understand the concept of Microeconomics and its application to business.</li> <li>3) To help the learners in decision making process of business</li> </ol>
22	<b>F Y B.Com Sem-II</b>	Business Economics	<ol style="list-style-type: none"> <li>1) To help the learners understand various market structures and introduce various pricing methods.</li> <li>2) To introduce evaluating capital projects and techniques of investment appraisal</li> </ol>
23	<b>S Y B.Com Sem-III</b>	Business Economics	<ol style="list-style-type: none"> <li>1) To present an overview of macroeconomic issues and introduce preliminary models for the determination of output, employment, interest rates, and inflation.</li> <li>2) To illustrate policy application of macroeconomic theory through monetary and fiscal policies.</li> </ol>



24	<b>S Y B.Com Sem-IV</b>	Business Economics	To familiarize learners with the fundamental concepts and issues of public finance related to fiscal functions of government, market efficiency ,role of government, sources of public revenue, types and significance of public expenditure and public debt, fiscal management and policy effectiveness etc
25	<b>T Y B.Com Sem-V</b>	Business Economics	<ol style="list-style-type: none"> <li>1) To help the learners understand the impact of New Economic Policy on the various sectors of the economy.</li> <li>2) To provide in -depth understanding of the Indian financial sector.</li> <li>3) To make the learners aware of some crucial issues like sustainable development, social infrastructure, Industrial pollution and foreign capital flows.</li> <li>4) To familiarize learners with policies of the government, evaluating them and analysing their effect on the economy</li> </ol>
26	<b>T Y B.Com Sem-VI</b>	Business Economics	<ol style="list-style-type: none"> <li>1) To introduce the learners with the basic theories of international trade.</li> <li>2) To provide in -depth understanding of the concept of balance of payments and disequilibrium in the balance of payments.</li> <li>3) To familiarize the learners with the BOP position of India measures to correct BOP deficit.</li> <li>4) To provide an overview of foreign exchange market.</li> <li>5) To understand the exchange rate management in India.</li> </ol>
27	<b>S Y B.Com Sem-III</b>	Business Law	<ol style="list-style-type: none"> <li>1) To make the learners aware about the legal concept and legal framework of Indian Business Laws</li> <li>2) To enhance the learners knowledge about the Acts relating to Business.</li> </ol>
28	<b>S Y B.Com Sem-IV</b>	Business Law	<ol style="list-style-type: none"> <li>1) To Understand the relation of partnership firm and partners with outsiders.</li> <li>2) To understand the Registration of LLP and functions of LLP.</li> <li>3) To understand the Applicability of provisions of Factory Act, Health safety and welfare measures for workers.</li> </ol>

			<ol style="list-style-type: none"> <li>4) To Understand an insight of various beneficial social legislative measures.</li> <li>5) To Understand rights and liabilities of partners, Outsiders. Incorporation and dissolution of partnership firm.</li> <li>6) To Understand nature of LLP, merits of LLP and process of winding up of LLP.</li> <li>7) To Understand provisions of Health safety and welfare measures for workers and its inspection.</li> <li>8) To Demonstrate an understanding of the Legal environment of business.</li> <li>9) To Apply basic legal knowledge to business transactions</li> </ol>
<b>29</b>	<b>F Y B.Com Sem-I</b>	Mathematical and Statistical Technique-I	<ol style="list-style-type: none"> <li>1) Introduce mathematics and statistics to students so they can use them in the field of commerce and industry to solve the real life problems.</li> <li>2) Understand mathematics in shares in mutual fund.</li> <li>3) Understand basic concept of permutation, combination and linear programming problem</li> </ol>
<b>30</b>	<b>F Y B.Com Sem-II</b>	Mathematical and Statistical Technique-II	<ol style="list-style-type: none"> <li>1) Use the loan formula to calculate loan payments, loan balance or interest accrued on a loan.</li> <li>2) Calculate the balance on an annuity after a specific amount of time.</li> <li>3) Explain how a derivative can be used to describe the rate of change of one quantity with respect to another quantity</li> </ol>
<b>31</b>	<b>F Y B.Com Sem-I</b>	Business Communication I	<ol style="list-style-type: none"> <li>1) To study on concept, channels, methods and modes of communication.</li> <li>2) To study on which obstacles facing while doing communication and how is improving listening skills.</li> <li>3) To study on business ethics.</li> <li>4) To study on how to maintain business correspondence, what cares should be taken while writing business letters and personal letters.</li> <li>5) To study on paragraph writing and writing skills</li> </ol>

32	<b>F Y B.Com Sem-I</b>	Foundation course I	<ol style="list-style-type: none"> <li>1) To understand the pluralistic nature of Indian Society with reference to diversity</li> <li>2) To understand the Social stratification on the basis of Caste, Class and Estate basis</li> <li>3) To understand the Concept of inequality and Intergroup conflicts.</li> <li>4) To understand the Meaning of Preamble and composition of Indian Constitution.</li> <li>5) To Understand the Types of political parties, Local self-government.</li> <li>6) To Understand the demographic composition of India having regard to Language, Religion, and Gender etc</li> <li>7) To Understand stratified reasons as to differences and women problems.</li> <li>8) To Understand the fundamental duties of Indian citizen specified in Indian Constitution.</li> <li>9) To understand hierarchy of local self-government and amendment to the same</li> </ol>
33	<b>F Y B.Com Sem-I</b>	Commerce I (Business Environment)	<ol style="list-style-type: none"> <li>1) Emerge as global citizens with the ability to handle the global environmental crisis better.</li> <li>2) Be informed and participate in the well-being of the planet</li> <li>3) To create and be able to become environmental warriors of the future</li> <li>4) Focus on problem solving skills through case study</li> <li>5) Become role model in conservation, sustainability and preservation</li> </ol>
34	<b>F Y B.Com Sem-II</b>	Business Communication II	<ol style="list-style-type: none"> <li>1) To establish credibility with your audience.</li> <li>2) To communicate information clearly to your audience.</li> <li>3) To persuade and/or influence your audience.</li> <li>4) To Improve problem solving and decision-making skills.</li> <li>5) To Develop skills in understanding, analyzing, and evaluating small group communication.</li> </ol>

			<p>6) To Develop knowledge, skills, and judgment around human communication that facilitates their ability to work collaboratively with others.</p> <p>7) To Deal with nerves and think more positively about public speaking.</p> <p>8) To Consider ways of grabbing the listener's attention, holding their interest, and concluding strongly.</p> <p>9) To Use body language and tone of voice to enhance their presentations.</p> <p>10) To Use slides and visual aids effectively.</p> <p>11) To develop knowledge, skills, and judgment around human communication that facilitates their ability to work collaboratively with others</p>
35	<b>F Y B.Com Sem-II</b>	Foundation Course II	<p>1) Attained basic understanding of human rights.</p> <p>2) Knowledge of Fundamental Rights, Directive Principles of State Policy and Fundamental Duties.</p> <p>3) Awareness of sustainable communities and role of media in social development</p>
36	<b>F Y B.Com Sem-II</b>	Commerce I (Business Environment)	<p>1) Emerge as global citizens with the ability to handle the global environmental crisis better.</p> <p>2) Be informed and participate in the well-being of the planet</p> <p>3) To create and be able to become environmental warriors of the future</p> <p>4) Focus on problem solving skills through case study</p> <p>5) Become role model in conservation, sustainability and preservation</p>
37	<b>S Y B.Com Sem-III</b>	Foundation Course III	<p>1) An improved understanding of socio-economic and human rights issues in India after globalization.</p> <p>2) Awareness of India's environmental commitments</p> <p>3) A developed scientific attitude.</p>
38	<b>S Y B.Com Sem-IV</b>	Foundation Course IV	<p>1) A better understanding of India's rise as an economic power.</p> <p>2) Developed awareness of India's strengths and capabilities on domestic and international front.</p>

			3) Relevance of the wisdom of culture, political values and foreign policy for improved relations
<b>39</b>	<b>T Y B Com Sem-V</b>	Computer Programming-I	<ol style="list-style-type: none"> <li>1) Learners will get the knowledge of Computer Software and its components.</li> <li>2) They will get the knowledge of Data communication and Computer architecture that will be helpful in understanding the appropriate network design as per the requirements.</li> <li>3) Learners will be able to create professional-looking documents and presentations.</li> <li>4) Learners will be familiar with some advanced Word and PowerPoint functions and they will understand the use of Word and PowerPoint in a variety of professional, educational, and personal situations.</li> <li>5) Learners will be acquainted with the basic knowledge of Python programming, which will enhance their problem solving and programming capability.</li> </ol>
<b>40</b>	<b>T Y B Com Sem-VI</b>	Computer Programming-II	<ol style="list-style-type: none"> <li>1) The course will help student to be a professional when it comes to working with the banking sector and corporates world or they can plan to take a full-time course in any of the topics mentioned in the syllabus.</li> <li>2) We are making them professional in a way that one can be qualified to be a Literate in the Field of DBMS current industry and academia.</li> <li>3) ERP and MIS will be helpful for students to be market oriented. It will also develop the management skills of the learners.</li> <li>4) Technical skills will be developed in such a way that they will be Industry-ready at the end of final year.</li> </ol>