

Adv M N Deshmukh Arts Science and Commerce College Rajur Tal
Akole Dist. Ahilyanagar

Department of Commerce Cos T Y B Com (NEP 2025)

Class	Course	Outcome
TYB Com	AE302MJ Major Mandatory Auditing and Ethics	1. Analyse the principles and practices of auditing. 2. Create awareness regarding professional ethics and corporate governance. 3. Apply with technology-driven auditing practices. 4. Evaluate ethical decision-making skills in business and professional environments. 5. Understand the emerging trends in auditing, sustainability and ethics..
	CL303MJ Major Mandatory Company Law	1. Understand the concept, nature, and characteristics of a company under the Companies Act, 2013. 2. Able to Explain the process of formation and incorporation of a company, including the role and legal position of promoters. 3. Identify and interpret principal documents of a company, such as Memorandum of Association, Articles of Association, and Prospectus. 4. Demonstrate knowledge of raising capital, allotment of shares, and compliance with statutory requirements. 5. Differentiate between various types of companies and understand their privileges, limitations, and conversion possibilities. 6. Apply knowledge of the latest amendments and corporate governance reforms to ensure compliance, investor protection, and ease of doing business.
	TOC304MJ Major Mandatory Techniques of Costing-I	1. Remember the concepts and techniques of cost accounting, budgeting, and management information systems. 2. Understand the marginal costing and budgeting techniques. 3. Apply costing techniques and budgetary control to make informed business decisions. 4. Analyse the impact of budgetary control on business performance and strategy. 5. Evaluate the effectiveness of cost accounting and budgeting systems in achieving organizational goals.
	CBI306MJ Major Mandatory Consumer Behaviour and Insights	1. Explain concepts, theories and models of consumer behaviour. 2. Analyse consumer needs, personality and psychological influences. 3. Evaluate social and cultural determinants affecting buying behaviour. 4. Understand consumer behaviour in digital platforms and e-commerce. 5. Design strategies to improve brand loyalty and customer experience.
	BRF311MJ Major Elective Business Regulatory Framework-I	1. Remember the general principles of Law of Contract. 2. Understand the provisions of the Sale of Goods Act, 1930. 3. Analyse the provisions of the Indian Partnership Act, 1932 and Limited Liability of Partnership (LLP), 2008

	IE342MN Minor International Economics	1. Understand the concepts of International Economics. 2. Comprehend various balance of payment accounts. 3. Explore the trends in exports and imports. 4. Analyse the working of foreign exchange markets.
	SAP321MJ VSC 2 (1 Credit = 30 Hours of Lab Work) SAP FICO-I	1) Understand the architecture of SAP ERP and the specific role of the FI module in an organization. 2) Configure baseline organizational structures and global parameters within SAP FI. 3) Create and maintain master data for General Ledgers, Vendors, and Customers. 4) Execute basic transactional recordings such as invoicing and payments in the SAP environment. 5) Evaluate and differentiate between standard accounting practices and SAP-integrated accounting. 6) Demonstrate foundational skills necessary for entry-level SAP end-user or associate consultant positions.
	Field Project	1. Apply various concepts learned in the classrooms to real-world socio-economic contexts, thereby enhancing their understanding, practical skills, and decision-making abilities. 2. Demonstrate awareness and insights into the cultural, economic, and social diversity of communities, preparing them to act as responsible, inclusive, and informed citizens. 3. Analyse field data to showcase research aptitude, critical thinking, and ethical conduct in handling socio-economic issues using appropriate statistical tools and methodologies. 4. Evaluate complex real-life situations to make informed and evidence-based decisions using problem-solving strategies and critical thinking. 5. Collaborate effectively in diverse teams to achieve shared project goals, demonstrating interpersonal skills, coordination, and collective responsibility. 6. Exhibit professional integrity and ethical standards in all field interactions, upholding honesty, accountability, and respect in both data handling and human engagement.