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

Department of Commerce Pos and Cos F Y B Com (NEP 2024)

Department Commerce		
Program B com (NEP 2024)		
	Programme Outcome	Program Outcomes: 1. Accounting Proficiency: a) Graduates will demonstrate a fundamental understanding of financial, cost, and management accounting principles and practices. b) They will have the ability to prepare and interpret financial and cost statements accurately. c) Graduates can apply accounting concepts to record business transactions and analyze financial data effectively. 2. Mathematical and Statistical Analysis: a) Graduates will acquire proficiency in mathematical and statistical concepts and techniques relevant to business applications. b) They can solve mathematical problems related to commerce and economics, applying quantitative methods for business decisions. c) They will develop skills in collecting, analyzing, and interpreting data, using statistical software and tools for solving business problems. 3. Technology and Computerized Accounting: a) Graduates will master the use of accounting software for efficient and accurate financial data management. b) They can create, manage, and analyze financial records using computerized accounting systems. c) They understand the importance of data security and integrity in computerized accounting. 4. Communication Skills: a) Graduates will develop effective communication skills for various business contexts, including written and oral communication. b) They will be able to present ideas and information clearly and professionally. c) Graduates can resolve conflicts through effective communication and understand the importance of cultural sensitivity in business communication. 5. Language Proficiency: a) Graduates will enhance English language proficiency for academic and professional purposes, including reading, writing, and speaking. b) They can communicate fluently and accurately in written and spoken English. c) Graduates will apply English language skills effectively in business and academic contexts, using standard

		grammar and vocabulary. 6. Environmental Awareness: a) Graduates will understand environmental issues and their impact on business and society. b) They can analyze environmental factors affecting business decisions and sustainability. c) They will be able make decisions related to environmental responsibility in business. 7. Specialized Accounting Knowledge: a) Graduates will develop a solid foundation in cost and management accounting principles. b) They can calculate and analyze various costs involved in business operations and apply cost accounting techniques. c) Graduates will gain expertise in advanced cost and management accounting for strategic decision-making. 8. Financial Reporting and Analysis: a) Graduates will gain an advanced understanding of financial accounting principles, standards, and regulations. b) They will be able to analyze complex financial transactions, prepare financial statements, and interpret them for stakeholders and investors. c) Graduates will apply accounting standards and principles for financial reporting in various business contexts. 9. Economic Analysis and Decision-Making: a) Graduates will understand economic principles and their application in business. b) They can analyze economic factors affecting business decisions and evaluate economic policies' impact on the business environment. c) Graduates will be able to apply economic principles for business strategy and development. 10. International Accounting and Taxation: a) Graduates will have an understanding of international accounting standards and their application. b) They can navigate complex tax laws and regulations effectively for businesses and individuals. c) Graduates will provide specialized tax advice for international and cross-border transactions. 11. Management Accounting and Strategic Decision-Making: a) Graduates will apply advanced management accounting techniques for strategic decision making. b) They can analyze cost and performance data to optimize organizational efficiency and develop budgets and forecasts to support organizational goals. c) Graduates will implement management accounting practices to enhance organizational competitiveness. 12. Ethics and Professionalism: a) Graduates will demonstrate ethical conduct in accounting and business practices, adhering to professional standards and regulations. b) They will prioritize accuracy, integrity, and confidentiality in financial reporting and data management. c) Graduates will

		communicate ethical principles in business relationships and decision making.
	Programme Specific Outcome	PSO-1 To imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce.
		PSO-2 To focus on student centric learning methods, which include use of Information and Communication Technology.
		PSO-3 To innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
Class	Course	Outcome
F Y B Com Sem I	FAC111T Financial Accounting-I	1) To understand the concepts of the Financial Accounting. 2) To apply the knowledge of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty for accounting. 3) To analyse the effects of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty. 4) To evaluate the impact of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty on financial aspects. 5) To create an independent accounting of the financial transactions pertaining to Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty. 6) To remember the accounting treatment of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
	CMA 102 T Basics of Cost & Management Accounting and Material Accounting-I	1. To remember the basic concepts related to Cost and Management Accounting. 2. To understand the application of cost concepts and relevant cost accounting standards on material. 3. To apply the basis of classification of cost in preparation of Cost Sheet, Estimated Cost Sheet, Tender and Quotation. 4. To analyse the cost performance of a business entity with the help of Cost Sheet and material issuing prices. 5. To evaluate the performance with the help of Price List, Estimates, Tenders and Quotations as well as Landed Cost.
	FOM 104 T Fundamentals of Marketing-I	1. Acquainted with the basics of marketing field. 2. It will help students to implement this knowledge in practicality by enhancing their skills in the concepts of 'Marketing Mix' and Market segmentation. 3. To get the knowledge of Salesmanship and various approaches. 4. To get the knowledge about Recent Trends in marketing area.
	IBE 109 T Introduction	1. The students will be able to the Comprehend the Origin of economics.

	to Behavioural Economics	2. Understand the importance of Indian Knowledge System related to economics. 3. Explore the interdisciplinary approach to economics. 4. Understand the concepts, theory and Laws of Microeconomics. 5. Solve simple mathematical equations related to economics. .
	SEC 111 COM Business Accounting-I	1. To understand the accounting principles, concepts, conventions, and partnership accounts. 2. To apply accounting principles, concepts, conventions, and partnership accounts for accounting treatment. 3. To analyse the effects of accounting treatments. 4. To evaluate the impact of accounting treatments. 5. To create an independent accounting of the financial transactions. 6. To remember the accounting principles, concepts, conventions, and partnership accounts.
	AEC 101 Mastering English for Professional Purposes-I	1. Students understand the importance of communication and the consequent competence required for it. 2. Students learn the basics of communication 3. Students acquire the necessary skills components of communication 4. Students become confident about communication through rigorous exercise 5. Students become competent in communication 6. Students realize that literary pieces are very good examples of effective communication.
F Y B Com Sem II	FAC121T Financial Accounting-II	1) To understand the concepts and terms of Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment. 2) To apply accounting treatment for calculation of Insurance Claims, Valuation of Goodwill, and Investment. 3) To analyze the effects of accounting treatments on calculation of Insurance Claims, Valuation of Goodwill, and Investment. 4) To evaluate the impact of Accounting Standards, Ind AS, Insurance, Goodwill, and Investment on financial information. 5) To create an independent accounting of the financial transactions. 6) To remember the accounting treatment of Accounting Standards, Ind AS, Insurance, Goodwill, and Investment.
	ILO122T Inventory, Labour, and	1 To Remember The concepts related to Material, Labour as an element of cost. 2 To Understand Various techniques of Material

	Overhead Accounting - II	(Inventory) cost control and Labour cost control. 3 To Apply To Analyse The Stores related documents and payroll system. 4.To Evaluate Inventory, Labour and Overhead cost. The effectiveness of various techniques under Material ,Labour and Overhead Accounting
	FOM124T Fundamental of Marketing -II	1. Understand the fundamentals of the marketing and sales process. 2. Apply practical knowledge by enhancing skills in key concepts such as the "Marketing Mix" and market segmentation. 3. Gain insights into salesmanship and explore various sales approaches. 4. Acquire knowledge about recent trends and innovations in the marketing field.
	MSE129T Market Structure and Welfare Economics	1. Understand perfect and imperfect market structure, 2. Understand Indian Knowledge System related to competitive market structure 3. Explore the relationship between micro economics and welfare economics 4. Understand measures of microeconomic concepts and theory. 5. Solve simple case studies related to imperfect market.
	SEC121C OM Business Accounting-II	1. To understand the concepts, meaning, fundamental principles, types, and legislation in India and Maharashtra of Co-Operation, and meaning and classification of branches. 2.To apply concepts of Co-Operation and Classification of Branches for accounting treatment. 3.To analyze the financial statements and ledgers. 4.To evaluate the impact of accounting treatments. 5.To create an independent accounting of the financial transactions. 6.To remember the concept of Co-Operation and Branch.
	VEC121 COM Constitutional Values, Fundamental Duties and Political System in India-II	1. Understand the process of making of Constitution and its features. 2. Appreciate the Constitutional values and understand the importance of fundamental duties enshrined in the Constitution of India 3. Understand the dynamics of the political System in India, recent trends, challenges and cleavages of the Indian political system so as to get inspiration to cherish the values embedded in the Constitution