



Shri Narayanrao Babasaheb Education Society's

SHRI VENKATESH MAHAVIDYAYALAYA, ICHALKARNJI

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**Programme Outcomes (POs),
Programme Specific Outcomes (PSOs)
Course Outcomes (COs)**

DEPARTMENT OF COMMERCE AND MANAGEMENT

(I) PROGRAMME OUTCOMES (POs)

Programme Code	Programme Name	Level	Programme Outcomes
P1	B.Com. (Advanced Accountancy)	U.G.	The aim of P1 (B.Com. in Advanced Accountancy) is to acquaint the students with conventional as well as contemporary areas in the discipline of commerce by providing in-depth understanding of all core areas like Management, Marketing, Economics, Entrepreneurship, Business Communication and Advanced Accounting.
P2	B.Com. (Advanced Statistics)	U.G.	P2 (B.Com. in Advanced Statistics) aims at developing the students to handle the business successfully by instilling among them the capabilities of solving the business problems by applying the statistical methods and proficiently using the tools for modeling and analyzing business data.
P3	B.Com. (Industrial Management)	U.G.	The aim of P3 (B.Com. in Industrial Management) is to develop the contemporary business managers with the specialized skills and advanced knowledge of core business areas such as Production, Finance, Marketing and human Resources.
P4	B.B.A.	U.G.	P4 (B.B.A.) aims at developing business administrators by providing them a systematic and rigorous learning and exposure to various business operations and current business environment and infusing among them the administrative abilities
P5	M.Com. (Advanced Accountancy)	P.G.	The aim of P5 (M.Com.) is to develop commerce professionals with specialized accounting skills and applied competencies in theoretical and practical knowledge of Finance, and Management Accounting catering to the contemporary needs of industries by inculcating the problem solving capabilities.

(II) PROGRAMME SPECIFIC OUTCOMES (PSOs)

Programme Code	Programme Name	Level	Programme Specific Outcomes
P1	B.Com. (Advanced Accountancy)	U.G.	<p>Completion of the Programme will enable students</p> <ul style="list-style-type: none"> To enhance employability in banks and other industries To attain eligibility for post-graduation (i.e. M.Com. in Advanced Accountancy /Advanced Costing / Income Tax) To attain eligibility for competitive examinations like UPSC, MPSC and others To acquire the competences for self-employment To acquire the competences for taking up entrepreneurial activities i.e. small business
P2	B.Com. (Advanced Statistics)	U.G.	<p>Completion of the Programme will enable students</p> <ul style="list-style-type: none"> To attain eligibility for post-graduation (i.e. M.Com. in Advanced Statistics) To blend the degree with an advanced course in Computer and Data Analytics to improve employability as Data Analyst To attain eligibility for competitive examinations like UPSC, MPSC and others
P3	B.Com. (Industrial Management)	U.G.	<p>Completion of the Programme will enable students</p> <ul style="list-style-type: none"> To enhance employability in industries To attain eligibility for post-graduation (i.e. M.Com. in Business Administration) To attain eligibility for competitive examinations like UPSC, MPSC and others To acquire the competences for self-employment or undertaking entrepreneurial activities
P4	B.B.A.	U.G.	<p>Completion of the Programme will enable students</p> <ul style="list-style-type: none"> To improve employability in commercial and industrial establishments To join Master's degree in Business Administration (M.B.A.) To attain eligibility for competitive examinations like UPSC, MPSC and others
P5	M.Com. (Advanced Accountancy)	P.G.	<p>Completion of the Programme will enable students</p> <ul style="list-style-type: none"> To attain eligibility for NET/SET examinations To attain eligibility for research in Commerce, Management and Finance (M.Phil. & Ph.D.) To blend with other professional courses like LL.B., C.A., ICWA and MSW etc. enabling to grab the high positions in MNCs To attempt for competitive examinations like UPSC, MPSC and others with higher level of knowledge

(III) COURSE OUTCOMES (COs)

UNDERGRADUATE LEVEL		
Programme Name	B.Com. (Advanced Accountancy) B.Com. (Advanced Statistics) B.Com. (Industrial Management)	
Programme Codes	P1, P2 & P3	
Course Level	B.Com.-Part-I	
Course Category	Course Name & Course Code	Course Outcomes
Core Course	Micro Economics (CC-A1 & CC-A2)	<ul style="list-style-type: none"> To acquaint students with the concepts of micro economics dealing with consumer behaviour To make the students understand the supply side of the market through production and cost behaviour of firm To enable students to apply tools of consumer behaviour and firm theory to business situation
	Management Principles and Applications (CC-A3 & CC-A4)	<ul style="list-style-type: none"> To provide students with an understanding of basic management concepts, principles and practices To provide students with detailed understanding of basic management functions
	Financial Accounting (CC-A5 & CC-A6)	<ul style="list-style-type: none"> To provide students with basic accounting concepts, conventions and process To familiarize students with Accounting Standards and IFRS To familiarize the students with single entry accounting and computerized accounting system
Generic Elective Course	Principles of Marketing (GEC-A1 & GEC-A2)	<ul style="list-style-type: none"> To provide basic knowledge of concepts, principles, tools and techniques of marketing To provide basic knowledge of 4P's of marketing and retailing
	Business Mathematics (GEC-B1 & GEC-B2)	<ul style="list-style-type: none"> To acquaint the students with the basic algebra and commercial arithmetic such as progression, matrices, determinants and LPP To train the students in application of calculus in business
	Insurance (GEC-B3 & GEC-B4)	<ul style="list-style-type: none"> To provide basic knowledge of principles and practice of insurance and life insurance To enable students to know the fundamentals of general insurance covering fire, marine and other forms
Ability Enhancement Compulsory Courses	English for Business Communication (AECC-C1 & AECC-C2)	<ul style="list-style-type: none"> To acquaint students with communication skills with specific focus on business correspondence, telephonic communication To inculcate human values among the students through poems and prose To improve the language and business competence of the students

Course Level	B.Com.-Part-II	
Course Category	Course Name & Course Code	Course Outcomes
Core Course	Corporate Accounting (CC-B1 & CC-B2)	<ul style="list-style-type: none"> • Explain the accounting entries of issue and forfeiture of shares and re-issue of forfeited shares, discuss accounting treatment for redemption of preference shares and buyback of shares • Demonstrate accounting for issue of debentures and redemption of debentures. • Simulate practice of preparing financial statements as per the provisions of Indian Companies Act 2013 • Practice the fundamental accounting process on Tally ERP • Explain the accounting entries of profit/loss prior to incorporation. • Compute the value of shares as per distinct methods and differentiate between them • Simulate practice of accounting for liquidation of companies • Practice the store accounting through Tally ERP
	Fundamentals of Entrepreneurship (CC-B3 & CC-B4)	<ul style="list-style-type: none"> • To enlighten the students about functioning of EDI, MCED & DIC & MSME • To familiarise the students with new entrepreneurial schemes introduced by central government since 2015 such as Startup, Standup, Skill India, Make in India • To impart theoretical knowledge of Entrepreneurship • To develop Entrepreneurship qualities and skills • To acquaint students with Steps involved in the formation of Small Enterprises • To enlighten students with Recent Trends and Concepts in Entrepreneurship • To acquaint students with family business in India • To impart conceptual knowledge of Service and Agro Entrepreneurship • To aware students about Business Plan and Project Report • To inspire the students through successful stories of Entrepreneurs

	Money & Financial System (CC-B5 & CC-B6)	<ul style="list-style-type: none"> • To enable learners to explain functions of money and measurement of money supply • To make learners understand the banking system and its functioning in India • To make learners understand the nature
		<p>of banking business and business practices</p> <ul style="list-style-type: none"> • To make learners understand the important recent trends in banking system • To enable students to use e-banking services • To enable students to provide consultancy and guidance for investment in financial markets • To make students understand the business practices of NBFCs and AIFI • To infuse ability to explain monetary system in India • To stimulate critical thinking on banking business • To enlighten students on recent trends in Indian Banking
	Macro Economics (CC-B7 & CC-B8)	<p>On completion, of course the student will be able to explain...</p> <ul style="list-style-type: none"> • The macro variables and components of macro economics • The relevance of national income concepts and its applications in economic policymaking • Changing value of money and its impacts on economy • The output and employment generation process through investment and consumption • The trade cyclical phenomenon in the economy and they will be able to take practical decisions at their business level in future • Public finance system of state and its impact on economy and citizens of the nation • The trade and business practices through international trade theories and other relevant concepts • The international monetary exchange system and determination of rate exchange

Ability Enhancement Compulsory Courses	Business Communication (AECC-C3 & AECC-C4)	<ul style="list-style-type: none"> ▪ To enable the students to develop communication skills in English, both oral and written ▪ To equip the students with the language skills for use in their personal, academic and professional lives ▪ To develop the students essential
		<p>employability skills</p> <ul style="list-style-type: none"> ▪ To help the students to enter the job market with confidence and the ability to work effectively ▪ To help the students to learn and practice both language and soft skills ▪ To encourage the active involvement of students in learning process • To enable the students to cultivate a broad, human and cultured outlook
	Business Statistics (AECC-C5 & AECC-C6)	<p>After completion of this course, the student will be able to</p> <ul style="list-style-type: none"> • Explain the scope of statistics in business, perform classification and tabulation, and represent the data by means of simple diagrams and graphs • Explain and apply sampling techniques in real life • Summarize data by means of measures of central tendency and dispersion • Explain the merits and demerits of various measures of central tendency and dispersion. Perform analysis of bivariate data using simple correlation and simple linear regression • Compute unconditional and conditional probabilities and apply laws of probabilities. • Identify the applications of Binomial and normal distributions. • Measure trend and seasonal variations in time series data. • Compute and interpret simple and weighted index numbers. • Construct and apply variable and attribute control charts

	Environmental Studies (EVS)	<ul style="list-style-type: none">• To create awareness amongst the students about environment protection• To familiarize the students about the serious consequences of pollution and catastrophic loss• To make students understand the importance of sustainable development
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Course Level	B.Com.-Part-III	
Course Category	Course Name & Course Code	Course Outcomes
Core Course	Modern Management Practices (CC-C1 & CC-C2)	<ul style="list-style-type: none"> To make students familiar with the modern management practices being used by the corporate world To enlighten the students on Strategic Management, Knowledge Management, Disaster Management and Corporate Governance To acquaint the students the importance and applicability of various modern management practices such as TQM, Six Sigma, Time Management, Event Management and Stress Management
	Business Regulatory Framework (CC-C3 & CC-C4)	<ul style="list-style-type: none"> To create legal awareness among the students To acquaint the students with the latest laws governing business and commercial transactions To familiarize the students with the latest enactments such as Right to Information Act, Cyber Laws, Consumer Protection Act, Companies Act, 2013 & Limited Liability Partnership Act, 2006
	Co-operative Development (CC-C5 & CC-C6)	<ul style="list-style-type: none"> To acquaint the students about agricultural and Non-agricultural credit co-operative institutions To acquaint the students with co-operative movement To enlighten the students about the impact of Globalization on co-operative Movement To develop the capabilities of students for knowing different types of co-operatives To familiarize the students with the role of state and central govt. in development of co-operative sector To give basic knowledge of co-operative society and its administration
	Business Environment (CC-C7 & CC-C8)	<ul style="list-style-type: none"> To acquaint the students with economic environment at national and international level To enlighten the students on the problems of Indian economy To acquaint the students with the concepts of liberalization, privatization and globalization and also with international institutions

Optional Course at Final Year: Advanced Accountancy (P1)		
Discipline Specific Elective	Advanced Accountancy (DSE-A1, DSE-A2 DSE-A3, DSE-A4)	<ul style="list-style-type: none"> To expose students to advanced accounting issues and practices To gain working knowledge of generally accepted auditing procedure, techniques & skills To enlighten the students on Bank Final Account and Farm Accounting To expose students to Cost Accounting & Management Accounting To obtain knowledge of various provisions of Income Tax Act and their applications in Computations of Income of Individuals & firms under various heads of Income
Optional Course at Final Year: Advanced Statistics (P2)		
Discipline Specific Elective	Advanced Statistics (DSE-J1, DSE-J2 DSE-J3, DSE-J4)	<ul style="list-style-type: none"> To make students familiar with statistical tools and techniques To make the students understand how to use statistics in real life situations To enlighten the students on application of various operation research techniques such as LPP, Assignment & Transportation problems, and Sequencing problem to solve business problems
Optional Course at Final Year: Industrial Management (P3)		
Discipline Specific Elective	Industrial Management (DSE-B1, DSE-B2 DSE-B3, DSE-B4)	<ul style="list-style-type: none"> To make students familiar with the subject of Industrial Management To expose the students the importance and applicability of industrial management To expose the students the importance and applicability of industry management To make students realize the significance of industrial relations, employee safety, employee health and employee morale To acquaint the students with the techniques of inventory management and logistics management

UNDERGRADUATE LEVEL		
Programme Name	B.B.A.	
Programme Codes	P4	
Course Level	B. B.A.-Part-I	
Core Course	Fundamentals of Business Management (CC-A1)	<ul style="list-style-type: none"> Students should be able to know, comprehend, apply, analyze, synthesize and evaluate the basic fundamentals of managing organizations. Students will complete specific activities, as identified in the syllabus, related to each of the four functions of management: planning, organizing, leading and controlling Have developed a working knowledge of fundamental terminology and frameworks in the four functions of management: Planning, Organizing, Leading and Controlling Be able to analyze organizational case situations in each of the functions of management Be able to identify and apply appropriate management techniques for managing contemporary organizations Have an understanding of the skills, abilities, and tools needed to obtain a job on a management track in an organization of their choice
	Principles of Marketing (CC-A2)	<p>On completion of this course, the students should be able to-----</p> <ul style="list-style-type: none"> Understand the fundamentals of marketing. Aware of the 4P's & 4C's of marketing mix. Understand the consumer behavior and importance of market segmentation
	Macro Economics (CC-A3 & CC-A-6)	<p>On completion of the course, the students will be able ----</p> <ul style="list-style-type: none"> To explain meaning and scope of business economics To apply the concept and theories of demand and consumer behaviors' To apply concepts of factor pricing and production function in business practices To understand different markets and its pricing practices

		<ul style="list-style-type: none"> To understand concepts of national income and demand of supply of money To apply the principles and theories of inflation and business cycle To understand different concepts of public finance
	Accounting for Managers (CC-A4)	<p>On completion of this course, the students will be able to-----</p> <ul style="list-style-type: none"> Understand the concepts in accountancy Prepare trial balance and subsidiary books of accounts Demonstrate calculations of depreciation Prepare statements of accounts
	Human Resource Management (CC-A5)	<p>On completion of this course, the students should be able to-----</p> <ul style="list-style-type: none"> Describe human resource planning process Describe selection procedure in detail Describe the methods of management development Analyze why human resource management is important Describe different methods of training
Generic Elective Courses	Information Technology in Business Management (GEC-G1)	<p>On completion of this course, the students should be able to---</p> <ul style="list-style-type: none"> Understand basics of computer technology. Identify software and networking technology for business. Prepare documents, files and folders with the help of Ms- Words Prepare power point presentations. Analyze Business data using MS – Office.
	Management Information System (GEC-G2)	<p>On completion of this course, the students should be able to----</p> <ul style="list-style-type: none"> Understand basics Information System. Understand working and applications of different information systems. Study system development lifecycle. Analyze the system requirement
Ability Enhancement Compulsory Courses	Business Communication (AECC-C1 & AECC-C2)	<p>After the completion of the course, students will be able to----</p> <ul style="list-style-type: none"> Understand business communication Develop vocabulary Develop effective writing skills Develop effective reading skills

		<ul style="list-style-type: none"> • Understand the nature of effective oral communication • Face the interview confidently and participate in the group discussion • Develop presentation skills • Understand different modern office communication tools
Course Level	B. B.A.-Part-II	
N.A.	Management of Business Services	<p>After the completion of the course, students will be able to----</p> <ul style="list-style-type: none"> • Understand the service marketing • Manage Banking & Hotel Services • Understand the management of Insurance, Transport & Consultancy Services
N.A.	Management Accounting	<p>After the completion of the course, students will be able to----</p> <ul style="list-style-type: none"> • Understand the basic concepts of Management Accounting, Budgetary Control • Apply the techniques of Marginal Costing (CVP Analysis) and Break- Even Analysis • Understand the dynamics of Human Resources Accounting • Apply the tools of management accounting to analyze and understand the financial statements of a firm
N.A.	Production Management	<p>After the completion of the course, students will be able to----</p> <ul style="list-style-type: none"> • Understand the basics of Production Management • Apply the technique of Product Life Cycle
N.A.	Business Economics (Macro)	<p>After the completion of the course, students will be able to----</p> <ul style="list-style-type: none"> • Understand the basic theories of macro economics • Analyze the business cycles • Have in-depth knowledge of Fiscal & Monetary Policies
N.A.	Entrepreneurship Development	<p>After the completion of the course, students will be able to----</p> <ul style="list-style-type: none"> • Know the concepts and dynamics of entrepreneur & entrepreneurship • Understand the trends & problems of women entrepreneurship • Realize the role of various ED agencies in

		<p>promoting entrepreneurship development in India</p> <ul style="list-style-type: none"> • Have inspiration from the success stories of entrepreneurs
N.A.	Statistical Techniques for Business	<p>After the completion of the course, students will be able to----</p> <ul style="list-style-type: none"> • Realize the significance of statistics in business • Apply various statistical tools to take business decisions • Apply the tools of statistical quality control & probability in business
N.A.	E-commerce	<p>After the completion of the course, students will be able to----</p> <ul style="list-style-type: none"> • Understand the dynamics & scope of e-commerce • Learn the applications of e-commerce • Apply different e-payment modes and understand the e-security • Learn how to create web-pages for e-commerce
N.A.	Materials Management	<p>After the completion of the course, students will be able to----</p> <ul style="list-style-type: none"> • Understand the basics & dynamics of Materials Management • Have in-depth understanding of Stores Management • Apply the various tools of inventory control
Course Level	B. B.A.-Part-III	
N.A.	Fundamentals of Business Law & Tax Laws	<ul style="list-style-type: none"> • To bring about awareness about business laws and tax laws among the students • To give exposure to various laws and Acts which have impact on business and industry
N.A.	Recent Trends in Marketing	<ul style="list-style-type: none"> • To help the students in understanding the recent trends in marketing • To provide an understanding of the application of marketing management for decision on marketing
N.A.	Practices in Modern Management	<ul style="list-style-type: none"> • To impart knowledge about various modern management thoughts • To understand the application of management techniques to solve various Management problems • To enlighten the students on social responsibilities and business ethics • To create awareness among students Time and Event Management & Stress

		Management and Disaster Management
N.A.	International Business	<ul style="list-style-type: none"> To impart knowledge and skill of analysis of operational processes of business between two or more nations To understand the application of knowledge for decision making in international business To enlighten the students on country risk analysis
N.A.	Financial Management	<ul style="list-style-type: none"> To acquaint the students on conceptual framework of financial management To provide the students an understanding of the application of financial management for decision making
N.A.	Foundation of Human Skills	<ul style="list-style-type: none"> To develop different human skills among students To enhance quality behavior To increase Emotional Quotient by learning values
N.A.	Research Methodology	<ul style="list-style-type: none"> To provide the basic knowledge of research objectives, research problem formulation, research design, samplings, data collection & its analysis & report writing
POST-GRADUATE LEVEL		
Programme Name	M.Com.	
Programme Codes	P5	
Course Level	M.Com.-Part-I	
Core Course	Business Management (CC-A1) & Organizational Behaviour (CC-A2)	<p>On completion of this course, the students will---</p> <ul style="list-style-type: none"> Understand the theoretical aspects of management and strategic management Describe the theoretical aspects of management and strategic management Understand the contemporary issues in management Describe theoretical concepts of organizational Behaviour Classify types of personalities Summarize types of conflicts Summarize adoption of organizational culture
	Managerial Economics (CC- B1) & International Business (CC-B2)	<p>On completion of this course the students should be able to ----</p> <ul style="list-style-type: none"> Understand the variables and components of Managerial Economics

		<ul style="list-style-type: none"> • Apply the demand analysis and concepts related consumer's behaviors • Understand the production, price determination and pricing practices and they should able to apply these in business decision making policies • Understand the business cycle phenomenon and inflation for business decision making • Understand the global economic and businessworld • Equip the proper knowledge, abilities and skills of international business environment • Get acquainted with the functions and mechanism of international financial institutions • Have the knowledge of the plans and strategies to succeed at international business platform
Discipline Specific Elective	Advanced Accountancy (DSE-A-1)	<p>The course focuses on -----</p> <ul style="list-style-type: none"> • Understanding concept of accounting standards and practical implication of AS-1 and AS-2 • Familiarity with preparing final accounts of service industries • Perfection in preparing the consolidated financial statements of holding company and its subsidiaries • Understanding of preparation of financial statements of insurance companies with schedules • Identifying accounting policies and making valuation of inventories • Preparation of accounts of hotels and hospitals • Preparation of consolidated financial statements of group of companies • Application of accounting process for insurance companies
	Advanced Accountancy (Auditing) (DSE- A-II)	<p>After Studying this course, students shall be able---</p> <ul style="list-style-type: none"> • To understand the basic concepts and objectives of audit • To gain working knowledge of generally accepted auditing procedures • To identify the skills and techniques of conducting audit of various entities • To know the recent trends in practice of

		audit
	Advanced Accountancy (DSE-A-III)	<ul style="list-style-type: none"> • Familiarity with accounting of business combinations of companies • Perfection in accounting of different types of cooperatives • Understanding the accounting for lease • Understand the concepts of social responsibility accounting, environment accounting and human resource accounting
	Advanced Accountancy (Research Methodology) (DSE-A-IV)	<ul style="list-style-type: none"> • Familiarity with basics of research • Designing research protocol for research problem • Preparation of the instrument for data collection • Ability of analysis and interpretation of data
Course Level	M.Com.-Part-II	
N.A.	Management Accounting	<ul style="list-style-type: none"> • To understand the application of accounting techniques for management • To acquire knowledge of Management Control System and Techniques there under
	Business Finance	<ul style="list-style-type: none"> • To create awareness among the students about finance function and general principles of business finance. • To acquaint the students with various sources of finance • To familiarize the students about capital markets of India and portfolio management • To acquaint the students with corporate restructuring and international finance
N.A.	Advanced Accountancy (Cost Accounting)	<ul style="list-style-type: none"> • To gain the understanding of costing concepts • To acquaint the students with Cost Accounting procedure and techniques
N.A.	Advanced Accountancy (Financial Management)	<ul style="list-style-type: none"> • To acquire knowledge of financial Management and Selected Decision Making Techniques

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