**Redefined Course Outcomes, Program Specific Outcomes & Program Outcomes by the Affiliated University Sant Gadge Baba Amravati University Amravati – (2023-24)**

**Department of Commerce**

**Pos :**

• To impart the basic knowledge of Economics.

• To impart basic knowledge of Accountancy & Statistics. To impart knowledge of creating a cash book and ledger books.

• To impart the basic knowledge of management, planning, organizing, directing and controlling

• To impart the basic knowledge of application of computers and its development.

• To impart the knowledge of business sectors, firms, e-commerce, cashless transaction

• To impart the knowledge of local and global enterprises and trade.

• To develop presentation skills and ability of goal setting.

• To bring about the holistic development of the students.

• To develop ethics of life.

• To inculcate Environmental awareness.

• To impart the fundamental knowledge of Computer.

**PSOs:-**

 The students would able to –

* Attain requisite skills and knowledge after the completion of the programme

• Achieve the basic knowledge of Economics.

• Assimilate basic knowledge of Accountancy & Statistics.

• Efficiency in reading and writing skill.

• Achieve requisite skills and knowledge of preparing cashbook, leader books and balance sheet of Company.

• Become knowledgeable about marketing.

• Create a self employment.

• Assimilate ethics of life.

• Achieve Environmental awareness.

• Attain fundamental knowledge of Computer.

**Programme : Bachelor of Commerce Semester I**

**Subject: Principle of Accountancy**

**COs:**

1) Student important basic accounting knowledge at applicable to business i.e. meaning of accountancy.

2) Able to handling account transaction

3) Maintaining sub subsidiary books and all types of cash books

4) Calculation of depreciation method of assets

 5) Preparation of all types of final account.

**Programme : Bachelor of Commerce Semester I**

**Subject: Principle of Business Economics**

**COs:**

1. Application of Micro &Macroeconomic Concepts

2. Application of Utility & Indifference Curve Analysis

3. Application of Demand Pattern

 4. Application of Supply and Production Pattern

5. Application of Cost & Revenue Pattern

**Programme : Bachelor of Commerce Semester I**

**Subject: Principle of Business Management**

**COs:**

The students will be able to :

1) With this course, students will be able to have clear understanding of managerial functions. 2) Students will have the knowledge of planning process in the organization.

3) Students will be able to demonstrate the ability to directing, leadership and communicate effectively.

4) Students able to analyze isolate issues and formulate best control tools and techniques.

**Programme : Bachelor of Commerce Semester I**

**Subject: Computer Fundamental And Operating System-I**

**COs:**

The students will be able to –

1. Get information about evolution and application of computer & its development.

2. Know about different elements of computer system.

3. Aware about different types of memory.

4. Get to know about different input devices and output devices.

5. Learn to prepare a text document with complete formatting and page setting.

**Programme : Bachelor of Commerce Semester I**

**Subject: Computer Fundamental And Operating System-II (Practical)**

**COs:**

Students will be able to do at the end of practical’s:

1) Prepare new document using Templates.

2) Change font size & font color

3) Change line spacing of Paragraph

4) Change case of Paragraph

5) Create Bullets, Numbering list

6) Create Subscript & Superscript

7) Decrease and Increase of Paragraph indent

8) Insert Header & Footer in document

9) Page Setup of Document

10) Insert Page break, Section break, Columns.

11) Students will learn to final Proofing and printing documents.

**Programme : Bachelor of Commerce Semester II**

**Subject: Financial Accounting**

**COs:**

1 Rectification of Journal entry

2 Student acquire the knowledge of nonprofit organization

3 Prepare the all types of cooperative society account

4 Students should be acquired partnership farm accountancy

 5 The bill of exchange contest and unconditional order to pay a create amount on as agree day.

**Programme : Bachelor of Commerce Semester II**

**Subject: Business Economics**

**COs:**

1. Examine the difference between business and managerial economics.

2. Application of Discriminative nature of monopolist.

3. Application of monopolistic competition, oligopoly, and perfect competition

4. Application of demand and supply pattern of rent and wage.

5. Application of the theories of interest and profit.

**Programme : Bachelor of Commerce Semester II**

**Subject: Principle of Business Organization**

**COs:**

The students will be able to:

1) To Familiar with business organization.

2) Understand the concepts related to Business policies.

3) Demonstrate the roles, skills and functions of management.

4) To diagnose and solve organizational problems and develop optimal managerial decisions.

**Programme : Bachelor of Commerce Semester II**

**Subject: Computer Fundamental & Operating System II**

**COs:**

The students will be able to

1. Get basic introduction of Computer and mobile operating systems

2. Know concept of windows versions.

3. Create and delete file in File Explorer.

4. Know concept of modern communication and network topologies.

5. Create e-mail account and compose e-mail massage.

6. Create table, utilizing existing Template provided by Microsoft and add customization on Template according to user needs.

7. Identify steps in the process and complete an activity to create a mail merge.

8. Develop the skill of power point programs.

9. Insert various graphical object on slide.

 10. Add different Transition, Animation, Sound and Timing effect to Slide.

11. Run a presentation on computer screen

**Programme : Bachelor of Commerce Semester II**

**Subject: Computer Fundamental & Operating System II (Practical)**

**COs:**

Students will be able to do at the end of practical’s:

1) Know how to organize files/folder in File Explorer

2) Understand different customization setting in windows 10.

3) Create windows login Account which is necessary for Windows 10

4) Create table, utilizing existing Template provided by Microsoft and add customization Template according to user needs.

5) Add header and footer to long list of pages which is crucial.

6) Complete Mail Merge process.

7) Change layout of pages

8) Create Presentation, designing slides and add different Transition and Animation effect to objects and Slide

**Programme : Bachelor of Commerce Semester III**

**Subject: Company Accounts**

**COs:**

After going through the subject Company Accounts, the students will be able to:

1. Understand the process with its legal requirements for issuing, forfeiting, and re-issuing equity shares. Apply the relevant accounting treatments and procedures for recording these transactions. 2. Comprehend the format and requirements of Schedule VI Part I & II of the Companies Act 2013 for preparing the final accounts and financial statements of a company. Also, prepare the final accounts and financial statements of a company in accordance with the prescribed schedule and guidelines.

3. Understand the concept and accounting treatment for profit earned before the incorporation of a company and apply the appropriate methods for calculating and disclosing profit prior to incorporation in the financial statements.

 4. Gain knowledge of the concept of amalgamation and the different types of amalgamation. Understand the accounting treatment for amalgamation, including the preparation of amalgamation accounts and the treatment of assets, liabilities, and reserves.

 5. Comprehend legally the concept of absorption and accounting aspects involved in the absorption of a company. Apply the relevant accounting procedures and treatments for recording the absorption of a company

**Programme : Bachelor of Commerce Semester III**

**Subject: Auditing**

**COs:**

The students will be able to –

1. Acquire Profound knowledge about Auditing

2. Understand the Auditing Procedure

 3. Identify any discrepancies in the financial reports of an organization or institution

4. Analyze the financial reports and records of any institution/organization

 5. Prepare an Audit Report of any institution/organization.

 6. Understand the duties and liabilities of a company auditor.

7. Understand skills required for Auditing

**Programme : Bachelor of Commerce Semester III**

**Subject: Marketing Management**

**COs:**

1. To understand the various Concept of Marketing Management and Marketing Mix.

2. To understand the Concept of Product, Branding and new product development.

3. To understand the concept of Pricing Polices and pricing mix strategies.

4. To understand Marketing Channel and its Co-operation.

5. To understand the concept of Promotion and its tools.

**Programme : Bachelor of Commerce Semester III**

**Subject: Business Mathematics & Statistics**

**COs:**

After going through the subject Business Mathematics & Statistics, the students will be able to:

1. Apply the concepts of Highest Common Factor (HCF) and Lowest Common Multiple (LCM) to find the HCF and LCM of two or more integers.

2. Solve linear equations involving one variable and two variables using appropriate methods such as substitution, elimination and graphical representation.

3. Understand the concept of ratio and proportion and apply them to solve problems involving direct and indirect proportions and in various real-life scenarios.

 4. Understand the concept of simple interest and compound interest. Calculate simple interest and compound interest using appropriate formulas and methods.

5. Comprehend the concept of percentage and its applications.

6. Differentiate between primary and secondary data and select appropriate data collection methods for different research situations, organize and construct frequency distributions to summarize and represent data effectively.

7. Calculate and interpret measures of central tendency, Dispersion and its coefficient.

8. Define index numbers and understand their meaning, characteristics, importance, and various applications in economics and business. Interpret and analyze index numbers to measure changes in variables over time.

9. Understand the construction and application of aggregative index numbers and Fisher's Ideal Index Number formula to measure changes in a group of related variables and analyze their significance.

10. Understand the basics of correlation and its statistical analysis. Learn to calculate and interpret the coefficient of correlation using Karl Pearson's formula for both grouped and ungrouped data. Understand and compute probable error to determine the reliability of the coefficient of correlation.

**Programme : Bachelor of Commerce Semester III**

**Subject: Information Technology & Business Data Processing-I**

**COs:**

The students will be able to –

1. Get information about usage of data and how to process the data.

2. Know about DBMS and data warehousing.

3. Become aware about different types of data processing.

4. Know about Spreadsheet Package and its components with formatting.

5. Prepare formulas, functions and charts with complete formatting and page setting.

**Programme : Bachelor of Commerce Semester III**

**Subject: Information Technology & Business Data Processing-I (Practical)**

**COs:**

Students will be able to do at the end of practical’s:

1) Prepare new Spreadsheet and perform insert, delete and formatting.

2) Perform Data entry in the cell.

3) Perform sorting on the given data.

4) Formatting of row, column and cell.

5) Perform the calculations using formulas.

6) Perform the calculations using functions.

7) Page Setup of Spreadsheet 8) Create various charts and graphs.

9) Students will learn to printing Spreadsheet, salary sheet and mark sheet.

**Programme : Bachelor of Commerce Semester IV**

**Subject: Corporate Accounts**

**COs:**

After going through the subject Corporate Accounts, the students will be able to:

1. Understand the meaning of goodwill, its characteristics and the need for its valuation, demonstrate knowledge of the methods used for the valuation of goodwill.

2. Comprehend the meaning of shares, their characteristics, and the need for their valuation, as also apply some of the methods.

3. Interpret and prepare the final accounts of a company during liquidation.

4. Demonstrate an understanding of the preparation of final accounts for a banking company, including schedule-wise Profit & Loss Account and Balance Sheet.

5. Understand the meaning of fund and funds flow along with the objectives, limitations, and uses of a Funds Flow Statement, as also solve problems related to the preparation and interpretation of Funds Flow Statements.

**Programme : Bachelor of Commerce Semester IV**

**Subject: Business Mathematics & Statistics**

**COs:**

After going through the subject Business Mathematics & Statistics, the students will be able to:

1. Apply the concepts of Highest Common Factor (HCF) and Lowest Common Multiple (LCM) to find the HCF and LCM of two or more integers.

2. Solve linear equations involving one variable and two variables using appropriate methods such as substitution, elimination and graphical representation.

3. Understand the concept of ratio and proportion and apply them to solve problems involving direct and indirect proportions and in various real-life scenarios.

4. Understand the concept of simple interest and compound interest. Calculate simple interest and compound interest using appropriate formulas and methods.

5. Comprehend the concept of percentage and its applications.

6. Differentiate between primary and secondary data and select appropriate data collection methods for different research situations, organize and construct frequency distributions to summarize and represent data effectively.

7. Calculate and interpret measures of central tendency, Dispersion and its coefficient.

8. Define index numbers and understand their meaning, characteristics, importance, and various applications in economics and business. Interpret and analyze index numbers to measure changes in variables over time.

9. Understand the construction and application of aggregative index numbers and Fisher's Ideal Index Number formula to measure changes in a group of related variables and analyze their significance.

10. Understand the basics of correlation and its statistical analysis. Learn to calculate and interpret the coefficient of correlation using Karl Pearson's formula for both grouped and ungrouped data. Understand and compute probable error to determine the reliability of the coefficient of correlation.

**Programme : Bachelor of Commerce Semester IV**

**Subject: Income Tax**

**COs:**

The students will be able to –

1. Understand basic concepts of income tax

2. Compute total income of an Individual

3. Know how they can save taxes in a legitimate way through the basic understanding of deductions available under chapter VI A

4. Compute income from salary

5. Compute income from House Property

6. Compute Gross Capital Gains

7. Compute Income from Other Sources

8. Acquire basic understanding of Income From House Property

9. Save tax in a legitimate way through proper deductions

10. Fill ITR -1

11. Understanding of form no. 16

**Programme : Bachelor of Commerce Semester IV**

**Subject: Indian finance System**

**COs:**

1. To understand the structure & function of Indian finance System.

2. Toprovide an insight in to the various types of bank & Its function.

3. Application of Capital Market.

4. Applicationof Stock Exchange.

5. Application of SEBI as a regulatory authority.

**Programme : Bachelor of Commerce Semester IV**

**Subject: Information Technology and Business Data Processing II**

**COs:**

Students will be able to –

1. Familiarized with basics of information technology

2. Understand Computerized Accounting Package for business data processing

**Programme : Bachelor of Commerce Semester IV**

**Subject: Information Technology and Business Data Processing II (Practical**)

**COs:**

1. Student will learn all Screen element of Tally 9.0

2. Student will learn direct command area (calculator)

3. Student will learn all F11 Features and F12 Configuration for better handle tally s/w

4. Students will be able to work on accounting of business by creating company in Tally