



Dnyan Ganga Education Trust's

DEGREE COLLEGE OF ARTS, COMMERCE & SCIENCE

Opp Unnathi Greens, Near Haware Citi, Kasarvadavali, G.B. Road, Thane – (W) 400615

PROGRAMME OUTCOMES & COURSE OUTCOMES

BACHELOR OF COMMERCE



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BACHELOR OF COMMERCE

PROGRAMME OUTCOMES

After completion of the programme, students will be able to.....

PO1: Enables Students to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Business Economics its role, Environment, Mathematics and Statistics etc.

PO2: To develop communication skills and build confidence in students face the challenges of the corporate world.

PO3: Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of Students.

PO4: After completing their graduation students develop a thorough understanding of the fundamentals in Commerce and Finance.

PO5: The B. Com program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well-trained professionals to meet the requirements.

COURSE OUTCOMES

F.Y.B. Com Semester - I

1. Accountancy and Financial Management – I

CO.1 Students will be able to understand how to do inventory valuation by using FIFO and Weighted Average methods. and also helps to differentiate Revenue Receipts/Expenditure and Capital Receipts/Expenditure/Loss

CO.2 Students can learn adjustments in final accounts and able to make financial statements like P&L and Balance sheet and of accounting of Manufacturing concerns/proprietary firm

CO.3 Students will also get knowledge about how to allocate expenses and income/receipts of departmental accounts and interdepartmental transactions and how to prepare its Trading and P & LA/c and Balance sheet.

CO.4 Students can acquire knowledge about the Accounting for Hire purchase system and various terms in Hire Purchase and Journal entries, ledger accounts, interest calculation and disclosure in balance sheet.





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2. Commerce – I

CO1: Students will be able to understand the objectives of business and new trends in business.

CO2: Students will be able to understand about the business environment and what all things are related to process a business.

CO3: They will be able to understand how a project planning is done and how it helps in the development of business.

CO4: Students will be able to understand entrepreneurship how it is done and regarding women entrepreneurship.

3. Business Economics - I

CO1: The objective of the syllabus of Business Economics is to make students learn microeconomics and its applications to business. A sound knowledge of business economics and its application through the study of case studies will help students to understand the decision-making process of business.

4. Business Communication – I

CO1: Students will be able to understand and apply knowledge of communication and language processes as they occur across various contexts, e.g., interpersonal, intrapersonal, small group, organisational, media, gender, family, intercultural communication, technologically mediated communication.

CO2: Students will learn to demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.

CO3: Students learn how to draft effective business correspondence with brevity and clarity

CO4 : Students learnt to write paragraphs and do data analysis

5. Environmental Studies -I

CO1: Understand the components of the environment and functioning of the ecosystem.

CO2: Understand problems associated with natural resources and their management.

CO3: Become aware about various issues related to population and development.

CO4: Comprehend environmental issues in urban areas.

CO5: Acquire skills of map reading and world map filling.





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6. Foundation Course – I

CO1: Students will be aware of the religious, caste and stratification of the society which they are part of.

CO2: Students will be given a good clarity on various disparities and stratification of the Indian society on the basis of various aspects such as the role of women and the challenges faced by the differently-abled along with their upliftment and initiative taken by the Indian government.

CO3: Students will understand Indian communalism, system of casteism on various grounds of Indian values and views.

CO4: Students will be made aware of the Indian Constitution and the Civil Rights along Fundamental duties.

CO5: Indian political system covering all aspects along with political rights of women and their involvement in the same.

7. Mathematical and Statistical Techniques – I

CO1: Students will be able to get the basic knowledge about shares and mutual funds. Students will understand the entry load and exit load NAV in the share market

CO2: To acquaint students with the problems related to Permutation, Combination, and Linear Programming Problems and their application of it.

CO3: To help students solve different problems from Measures of Central Tendencies and dispersions.

CO4: To build an understanding of the fundamental concept of Probability Theory.

CO5: To build an understanding of Decision Theory.

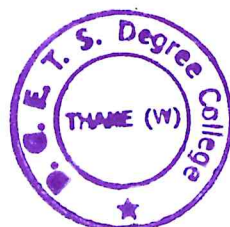
F.Y.B. Com Semester - II

1. Accountancy and Financial Management – II

CO1: Students acquire knowledge about how to deal with complex accounting systems such as incomplete records/single entry systems.

CO2: Students will be able to learn about consignment accounts and also learn to differentiate consignment and sale and also help to make journal & ledger account preparation in consignment.

CO3: Students get a deep knowledge about branch accounts and various terms and ledgers related to Branch accounting.





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CO4: Students can acquire knowledge about Fire Insurance and Loss and claim computation and also understand how to cover huge risk by paying a small amount of premium.

2. Commerce – II

CO1: Students will be able to learn about the concept of services wherein they learn about the marketing mix and service strategies.

CO2: Students learn about retailing, different retail formats and retail scenarios.

CO3: They get to learn about recent trends in the service sector.

CO4: They will be able to learn about e- commerce, how that's important in the business sectors.

3. Business Economics - II

CO1: The objective of the syllabus of Business Economics is to make students learn about different markets. Also, will focus more on price methodology and project evaluation method.

4. Business Communication – II

CO1: Students will learn to demonstrate his verbal and non-verbal communication ability through presentation, group discussions, meetings, and conferences.

CO2: Students will acquire skills to draft effective business correspondence with brevity and clarity

CO3: To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.

5. Environmental Studies II

CO1. Understand the role of solid waste management for sustainable society.

CO2. Understand environmental problems associated with agricultural and industrial development.

CO3. Understand challenges and impacts of tourism.

CO4. Know environmental movements in India and various aspects of environmental management.

CO5. Acquire skills of Konkan and Mumbai map filling.

6. Foundation Course – II

CO1: The students will be made socially aware about the concept of Liberalisation, Privatisation and Globalisation.





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CO2: Students get knowledge about values and norms of Indian Society and Importance of environmental Protection for the survival of Humans.

CO3: The subject helps to inculcate environmental ethics and values in the minds of the students.

CO4: Also acquire understanding about balancing of stress and managing stress and conflicts in Indian Society.

7. Mathematical and Statistical Techniques – II

CO1: To acquaint students with the problem associated with Functions, Derivatives, and their applications.

CO2: To familiarise students with the problems associated with Interest and Annuity.

CO3: To acquaint students with the problems of Bivariate Linear Correlation and Regression and their application.

CO4: To learn the use of different discrete and continuous distributions.

CO5: To build an understanding of Elementary Probability Distribution

S.Y.B. Com Semester – III

1. Accountancy and Financial Management III

CO1: Students gain practical knowledge of Preparing final accounts And the adjustments during admission Retirement and death of a partner during the year.

CO2: Students get acquainted with The Distribution of cash with excess capital methods and its treatments.

CO3: Students Learn About The amalgamation of firms and its accounting treatment with all adjustments.

CO4: It helps students to understand the Concept of Conversion of firms in Limited Company and its Accounting done during the year

2. Financial Accounting and Auditing V - Introduction to Management Accounting

CO1: Students understand the basic concepts, importance, functions of Management Accounting

CO2: Students learn the Vertical format of Balance Sheet, Profit and Loss Account and different types of financial analysis and interpretation such as Trend Analysis.

Comparative Statement and Common Size Statements.





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CO3: Students learn the computation of different ratios and its analysis and interpretation in financial statements

CO4: Students learn Working Capital Management with types, functions and statement of estimated working Capital

CO5: Students understand the concepts of Capital Budgeting and different tools of Capital Budgeting like Payback Period method, Net Present Value method and Profitability Index, Average Rate of Return method.

3. Commerce III

CO1: Students will be gaining knowledge regarding management on how management techniques are useful for the growth of business.

CO2: They understand the importance of planning and decision making how it is carried out by any management.

CO3: Students also will be learning on organising and delegation of authority to the employees.

CO4: Finally, they learn on how management directs and controls all the process wherein it includes motivating the employees and leadership styles.

4. Business Economics III

CO1: The unit helps the student to gain Overview of Macroeconomics.

CO2: It helps students to understand the Basic concepts of Keynesian Economics.

CO3: This unit will make students gain about Post Keynesian developments in Macroeconomics.

CO4: The aim is to provide a clear explanation about Money, prices and Inflation.

5. Advertising I

CO1: The unit will help students to get the light on advertising a new theoretical concept with basic concepts of advertising differentiating the publicity.

CO2: Understanding the advertising of a new career option along with how the agencies play a vital role for successful advertising to clients.

CO3: it will help students to understand the economic and social positive as well as negative impact to society, it also throws light on the role of the Indian advertising system.

CO4: Branding needs and the various different types of advertising and the contribution of the advertising sector in the economy on various aspects.





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6. Foundation Course – III

CO1: Students will learn regarding human rights violation and redressal wherein information regarding human rights are given.

CO2: They will learn about environmental concerns like dealing with disasters.

CO3: They will learn about science and technology 's development and regarding superstition.

CO4: The course helps to know how communication skills are important in daily and professional life.

7. Business Law I

CO 1: To enable Learners to understand concept of Indian Contract Act 1872 consist of Valid, Void and Voidable Contract, Performance of Contract, Discharge of Contract,

CO 2: Learners will develop the ability to think and analyse about the Special contracts talks about Law of Indemnity and Guarantee, Law of Bailment and Pledge and Law of Agency

CO 3: To enable Learners to understand concept of The Sale of Goods Act cover topics Sales, Agreement to Sell, Conditions and Warranties, Unpaid Seller, Caveat Emptor, Types of Goods

CO 4: To enable Learners to understand the concept of Negotiable Instruments Act and to sharpen the reading and writing of Negotiable Instruments, Promissory Notes, Bills of Exchange, Cheque, Endorsements, Type of Bills etc.

S.Y.B. Com Semester – IV

1. Accountancy and Financial Management IV

CO1: Students will be able to make and read financial statements like P&L and Balance Sheet.

CO2: They can compute profit prior to incorporation.

CO3 &4: Students can understand accounting methodology of redemption of preference shares and debentures

CO5: Students can understand accounting of foreign currency transactions.

2. Financial Accounting and Auditing V - Auditing

CO1: Students understand the significance of Financial Statements and Auditors' duties, responsibilities and his role in forming and expressing his opinion about financial





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statements.

CO2: Students are acquainted with the concept of Audit Planning, Audit working papers and Audit Program and efficient internal control system.

CO3: Learners get knowledge of audit techniques, Audit sampling, Sampling Risk, Tolerable Error and Expected Error.

CO4: Students learn the application of vouching and verification procedures for examining the transactions with respect to accuracy, authenticity and accounting treatment given to them

3. Commerce IV

CO1: Students can acquire knowledge regarding Production planning and how to use management tools to improve Quality of products.

CO2: They can learn about Quality Management including Six sigma process and Certification process of products.

CO3: Students can also learn about the Indian Financial System including SEBI and Credit rating agencies and its functioning. Finally, they will learn about Recent trends in Finance consisting of Mutual funds, Commodity market, Derivative Market, Startup venture concept and financing and Micro Finance.

4. Business Economics IV

CO1: The course helps them to understand about public finance and its role in an economy by learning about roles of government, their advantages, and efficiency.

CO2: This unit will make them know about - Public revenue, Objectives of taxation, Shifting of tax burden, Economic Effects of taxation, and Redistributive and Anti – Inflationary nature of taxation.

CO3: It helps them to gain ample knowledge about - Public expenditure and public debt.

CO4: The unit will explain the Fiscal policy and Management.

5. Advertising II

CO1: it will help students to learn the difference in Traditional and new age media in advertising along with research tools.

CO2: Planning of advertising in various aspects of budgets and media planning and campaigning.

CO3: students will learn about creativity in endorsing by advertising.

CO4: Fundamentals of creativity in broadcasting ads and the evaluation of Pre testing methods.





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7. Business Law II

CO 1: To enable Learners to understand the concept of Companies Act deals with Definition, meaning of company, Advantages and Disadvantages of Incorporation of the Companies, Privileges of Private Ltd. Company over Public Ltd. Company, Restrictions on Private Limited company against the public Limited company

CO 2: Learners will develop the ability to think and analyse about the Companies Act talks about Membership and meetings of the company and Officers of the Companies, Directors of the Company

CO 3: To enable Learners to understand concept of Indian Partnership Act cover topics distinguish between partnership and Company, Mutual duties and rights of the Partners, Types of Partnership, types of partners, Dissolution of Partnership and Limited Liability Partnership

CO 4: To enable Learners to understand concept of Consumer Protection Act and Competition Act and to sharpen the reading and writing Consumer, Consumer Disputes, Redressal Forum, Council, Jurisdiction of Consumer Disputes Redressal Forum, Competition Commission, Competition Appellate Tribunal

CO 5: To enable Learners to understand concept of Intellectual Property Rights and to sharpen the reading and writing Scope and nature of Intellectual Property rights, Trademark, Copyrights and Patents, Patentable and Non-Patentable, Procedure for registration of Intellectual Property Rights, infringement, Passing Off and Victimization.

T.Y.B. Com Semester – V

1. Financial Accounting and Auditing VII - Financial Accounting

CO1: Students learn to make the Company Final Accounts as per the requirements of Schedule III Part I and Part II of the Companies Act, 2013

CO2: Students understand the provisions related to internal reconstruction and its accounting procedure.

CO3: Students get the knowledge of the provisions regarding buy back of equity shares and its accounting treatment.

CO4: Students understand the different types of investment and also the accounting treatment of fixed and variable income bearing securities as per AS- 13 Investment Accounting.





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CO5: Students get the awareness about the ethical importance while carrying the accounting jobs in business organisation and the implications of unethical behaviour of accountant

2. Financial Accounting and Auditing VIII - Cost Accounting

CO1: Students learn to State the meaning and objectives of cost accounting, Explain the merits and demerits of cost accounting, differentiate between cost and financial accounting, Understand the meaning of cost centres, cost units etc. Know the various types of costs.

CO2: Students learn the concept of inventory and material costing and explain the various costs related to Inventory. Know the techniques of Material Control. Solve the practical problems related to Stock Levels, EOQ and Inventory Turnover Ratio.

CO3: After studying this unit, student will be able to understand meaning and classification of Labour Cost, attendance and payroll system, Idle time and Overtime, Methods of Labour Turnover, Remuneration and bonus methods (based on piece rate & time rate), this will also help to calculate labour cost.

CO4: The students get to Understand the meaning and composition of overheads, Explain the procedure of Overhead Accounting, Discuss about the basis of apportionment and absorption of overheads.

CO5: Through this unit the students get to know about classification of costs under different heads. Also, they get to know about the preparation of the cost sheet and estimated cost sheet.

CO6: Students learn to Ascertain the difference between Profit as shown by Financial Profit and Loss Account and Profit appearing in Costing Profit & Loss Account. Identify and quantify the cost components, which contribute to the difference in profit figures. Prepare a statement reconciling the two profit figures reported by financial and cost records.

3. Commerce V

CO1: The students get to learn about marketing in this semester, it includes consumer behaviour, data mining and marketing research.

CO2: They learn about the different marketing dimensions like branding, packaging, product positioning, pricing.

CO3: It also covers supply chain, sales management and personal selling.

CO4: Students will get to learn about different kinds of marketing like green marketing, rural marketing, digital marketing.





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4. Business Economics V

CO1: The syllabus has given stress to understanding of the New Economic Policy 1991 and its continued impact on the various sectors of the economy.

CO2: All the three sectors of the economy, the primary, secondary, and service sectors have been discussed in detail.

CO3: The financial markets are the backbone of a growing economy. Also, in depth understanding of the financial sector with Sustainable Development, Industrial Pollution and Foreign capital flows.

5. Direct & Indirect Taxation Paper I

CO 1: Describe the provisions in the corporate tax laws.

CO 2: Explain different types of incomes and their taxability and expenses and their deductibility.

CO 3: Learn various direct and indirect taxes and their implication in practical situations.

CO 4: Use various deductions to reduce the taxable income.

CO 5: Working knowledge of principles and provisions of GST.

6. Export Marketing Paper I

CO1: Students acquired knowledge of the growing need and importance of exports for our country.

CO2: students understand Global framework for exports with reference to trade barriers, major economic groupings, WTO and Overseas market selection

CO3: Students get knowledge of India's Foreign Trade Policy 2015-20

CO4: Students aware about Financial Incentives and Assistance to Indian exporters.

7. Computer system & Applications

CO1: Work effectively with a range of current, standard, Office Productivity software applications.

CO2: Evaluate, select and use Data Communication, Networking and Internet.

CO3: Developing basic Knowledge of Database and SQL.

CO4: Demonstrate employability skills and a commitment to Spreadsheet.

CO5: Operate a variety of advanced spreadsheet, operating system and word processing functions.

CO6: Solve a range of problems using office productivity applications, and adapt quickly to new software releases.





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T.Y.B.Com Semester – VI

1. Financial Accounting and Auditing IX - Financial Accounting

CO1: Students understand the concept of amalgamation, absorption and external reconstruction and its accounting procedure along with calculation of Purchase Consideration.

CO2: Students learn to compute the gain or loss in foreign currency transaction and its accounting procedure.

CO3: Students are acquainted with the knowledge relating to underwriters and the provisions of Companies Act, 2013 and SEBI guidelines relating to underwriters and Prepare statement of underwriter's liability.

CO4: Learners are made aware of the concept of liquidation, preferential payments, overriding preferential payments, deficit/surplus account and also the preparation of liquidator's final statement of account.

CO5: Learners have understanding of the statutory provisions of Limited Liability Partnership (LLP) and accounting procedure of conversion process of partnership firm

2. Financial Accounting and Auditing X - Cost Accounting

CO1: Students get to know about different Cost control accounts, Advantages and disadvantages, Principal accounts and subsidiary accounts to be maintained.

CO2: This unit helps to understand students about how one product goes through from one process to another and how the accounting of the same is done.

CO3: In this unit Students get to know about the different contracts and the accounting done under contract costing. They also learn about contract profit and balance sheet entries.

CO4: Students learn about the meaning of marginal costing, its advantages, contribution and also what is break-even point, Margin of Safety and profit volume graph.

CO5: Students learn various types of Standards, Basic concepts of Material and Labour Variance analysis and also to compute different variances through formulas.

CO6: Students get some theoretical knowledge about target costing, ABC analysis And also Different concepts used in costing.

3. Commerce VI

CO1: The course will give the understanding regarding Human resource management in this semester.

CO2: They will learn about job analysis, job design, recruitment and selection process.





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CO3: They will get an understanding about training given to employees, performance appraisal and how mentoring and counselling plays a role in HRM.

CO4: They will gain knowledge about leadership and motivation theories. Also, about different human resource trends in management

4. Business Economics VI

CO1: The course will give the understanding of commercial policy with balance of payments and international economics organisation.

CO2: It will also help to learn foreign exchange market and introduction to international trade.

5. Direct & Indirect Taxation Paper II

CO1: To enable the students to identify the basic concepts, definitions and terms related to Income Tax.

CO2: Students would identify the technical terms related to Income Tax.

CO3: To enable the students to determine the residential status of an individual and scope of total income.

CO4: Students would determine the residential status of an individual and scope of total income.

6. Export Marketing Paper II

CO1: The students would be acquainted with the various aspects of product planning like branding, labelling, Marking, Packaging and the pricing strategies in export marketing.

CO2: The students would know the pros and cons of the distribution channels and the various sales promotion techniques used in export marketing.

CO3: The students would understand the procedural aspects involved in the process and the assistance rendered by commercial banks, EXIM, SIDBI in promoting exports.

CO4: The students would know the role of important documents like the bill of lading, commercial invoice, consular invoice in the process of export

7. Computer system & Applications Paper II

CO.1: Course will give more knowledge in the field of Computerised Accounting Technology

CO.2: Course will give of the Subject students will be skilful in Advance Excel

I/C PRINCIPAL



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