

CHRIST COLLEGE PUNE
DEPARTMENT OF COMMERCE

Programme Outcome

After the successful completion of three-year BCOM Programme, the graduate will be able to:

PO1: Construct the solutions for business challenges by applying the knowledge of financial analytics. (Professional, Academic)

PO2: Design innovative investment and auditing strategies to meet specific financial goals of clients in the changing global financial markets.
(Professional, Communication, Leadership)

PO3: Acquire necessary professional knowledge and skills in banking, insurance and taxation adhering to the necessary ethical standards.
(Professional, Personality)

PO4: Develop subject-related and transferable skills that are relevant in, higher education, employment and overall personality development.
(Personality)

PO4: Enhance constructive decision-making ability through critical thinking, effective communication and collaborative efforts in professional environment. (Professional, Communication, Leadership)

PO5: Compare and contrast the conventional and contemporary business trends to develop innovative business models synchronized with ethics and social responsibility. (Social sensitivity, professional)

Bachelor of Commerce

Semester I

Course Code	Course Title	Course Outcome
112	Financial Accounting- I	<ol style="list-style-type: none">1. Demonstrate the knowledge of basic accounting concepts2. Examine the awareness about application of these concepts in business world3. Assume the Knowledge about process of dissolution of partnership firm.4. Design and finalization of accounts of various establishments.
113	Business Economics (Micro) - I	<ol style="list-style-type: none">1. Infer knowledge of business economics2: Discover the micro economic concepts.3. Analyse and interpret charts and graphs.4. Develop the basic theories, concepts of micro economics and their application
114A	Business Mathematics & Statistics- I	<ol style="list-style-type: none">1. Apply the calculations in based on simple interest, compound interest, Percentages, ratio, proportion etc.2. Determine the different statistical tools in practical applications.
		<ol style="list-style-type: none">1. Understand evolution of banking. Outline structure of Indian Banking2. Possess in-depth understanding of primary and secondary functions of a bank.

<p style="text-align: center;">115B</p>	<p style="text-align: center;">Banking & Finance- I</p>	<ol style="list-style-type: none"> 3. Illustrate the concepts related to lending and ratios. 4. Examine the process of opening and operating procedure of bank accounts. Explain various types of bank accounts holders 5. Classify the conceptual clarity on various methods of remittance. 6. Estimate and provide knowledge of fundamentals of Banking 7. Create awareness about various banking concepts 8. Design banking operations
<p style="text-align: center;">111</p>	<p style="text-align: center;">Compulsory English</p>	<ol style="list-style-type: none"> 1. Illustrate the reading, Writing, Speaking and Listening Skills. 2. Examine the certain rules of grammar 3. Develop personality by instilling core values & life skills.
<p style="text-align: center;">117A</p>	<p style="text-align: center;">Additional English</p>	<ol style="list-style-type: none"> 1. Understand the exquisiteness and communicative power of English language 2. Instil universal human values through best pieces of literature in English 3. Formulate the literary terms and enhance their English communication skills
<p style="text-align: center;">116C</p>	<p style="text-align: center;">Marketing & Salesmanship</p>	<ol style="list-style-type: none"> 1. Construct the marketing concepts, principles, and theories. 2. Determine the effective market research to gather consumer preferences and market trends. 3. Design the digital marketing channels and tools (e.g., social media, SEO).

Semester II

Course Code	Course Title	Course Outcome
121	Compulsory English- II	<ol style="list-style-type: none">1. Identify literary techniques and creative uses of language in literary texts.2. Adapt their texts to particular audiences and purposes.3. Explain the relevance of themes found in literary texts to contemporary, personal, and cultural values.4. Discover genres and conventions and demonstrate the awareness of the evolution theory of language by varied culture5. Determine a platform to express creativity and talent, ignite critical thinking, and judge a work of art.6. Adapt relevant theoretical concepts to literary or other texts and practices.
122	Financial Accounting- II	<ol style="list-style-type: none">1. Demonstrate the Accounting Software Tally ERP 9.2. Identify the business implications of financial statement information of NGOs' and other nonprofit organizations.3. Elaborate the Intangible Assets and its valuation
123	Business Economics- II	<ol style="list-style-type: none">1. Demonstrate an understanding of advanced economic concepts such as market structures, production and cost analysis, business strategy, and macroeconomic factors.2. Outline economic theory to solve business problems and make informed decisions.

		<ul style="list-style-type: none"> 3. Estimate their economic analysis effectively, both in writing and verbally. 4. Develop and analyze complex business problems, evaluate different options, and make informed decisions
124A	Business Mathematics and Statistics-II	<ul style="list-style-type: none"> 1. Define the basics of business mathematics and statistics 2. Predict the nature of growth in business world 3. Calculate the cost of living 4. Categorize various data
125B	Banking And Finance – II	<ul style="list-style-type: none"> 1. Explain and define all the banking principles 2. Compare traditional and modern banking 3. Understand and use the various technologies in banking
126C	Marketing & Salesmanship – II	<ul style="list-style-type: none"> 1. Remembering: Recall and recognize key concepts, terminology, and theories related to marketing and salesmanship. 2. Explain and summarize the principles and strategies of marketing and salesmanship. 3. Apply marketing and salesmanship techniques and theories in practical situations. 4. Analyze the effectiveness of various marketing and sales strategies and tactics. 5. Assess and evaluate the impact and success of marketing and sales campaigns and strategies. 6. Generate and design innovative marketing and sales plans and campaigns that meet the needs of specific target audiences.
		<ul style="list-style-type: none"> 1. Understand the exquisiteness and communicative power of English language. 2. Instil universal human values through best pieces of literature in English.

127A	Additional English - II	<p>3. Assess the literary terms and enhance their English communication skills.</p> <p>4. Design the job potential of students by improving their language skills.</p>
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Semester III

Course Code	Course Title	Course Outcome
232	Corporate Accounting -I	<p>1. Construct the financial statements of company within the frame work of accounting standard</p> <p>2. Develop analytical skills in Trail balance, profit and loss account and balance sheets, stocks and debtors' system and final accounts system</p> <p>3. Acquire the basic knowledge of the terms such as, departmental accounts, inter departmental transfer, branch accounting, stock and debtors system, depreciation, Valuation of shares.</p>
233	Business Economics (Macro)	<p>1. Understand the basic theories and concepts of Macro Economics and their application.</p> <p>2. Compare the relationship between broad aggregates.</p> <p>3. Interpret the knowledge of business economics.</p> <p>4. Evaluate the macro-economic concepts.</p>

		5. Elaborate the various concepts of National Income.
234	Business Management -I	<ol style="list-style-type: none"> 1. Articulate the theory and practice of management and its development phases till date. 2. Discover, nourish and nurture managerial traits and talents among the students. 3. Design the business management and its development through the functions of planning, organizing, staffing, leadership and control.
235	Elements of Company Law	<ol style="list-style-type: none"> 1. Acquaint with knowledge and maturity to understand Company law 2013. 2. Infer knowledge and application of formation and incorporation of Company. 3. Evaluate the principal documents of the company. 4. Discuss and inculcate skills and knowledge about the share capital of the company.
236E	Cost and Works Accounting -I (Basics Of Cost Accounting)	<ol style="list-style-type: none"> 1. Understand and explain the conceptual framework of Cost and Works Accounting. 2. Equip to seek suitable career in Cost and Works Accounting and Entrepreneurship. 3. Construct the communication and analytical skill among students through self-learning. 4. Assess how to prepare a cost sheet, tenders and quotations. 5. Develop the various methods of Material, Labour and overheads control Techniques.

299AECC1	Environmental Science	<ol style="list-style-type: none"> 1. Gain in depth knowledge on Natural processes to sustain life. 2. Predict the consequences of human actions on the web of life. 3. Develop Critical thinking for shaping strategies. 4. Acquire Value and Attitudes towards understanding.
231	Business Communication - I	<ol style="list-style-type: none"> 1. Understand the basic principles of effective communication. 2. Examine strong written communication skills for emails, reports, and memos. 3. Evaluate the strategies for building positive workplace relationships. 4. Develop the use of technology tools for virtual meetings, webinars, and remote collaboration.

Semester IV

Course Code	Course Title	Course Outcome
241	Business Communication – II	<ol style="list-style-type: none"> 1. Explain and summarize the principles of effective communication in business contexts, and demonstrate understanding of how they are applied in various situations. 2. Apply effective communication techniques in practical business situations, such as writing emails, creating presentations, and participating in meetings. 3. Analyze and evaluate the effectiveness of various types of communication used in business, such as written and oral communication, and identify areas for improvement.

		4. Assess and evaluate the impact of communication on business outcomes, such as customer satisfaction, employee engagement, and organizational success
242	Corporate Accounting – II	<ol style="list-style-type: none"> 1. Observation and recall of all basic accounting concepts, principles, and terminology related to corporate accounting, such as the holding company, absorption, liquidation and forensic . 2. Explain the purpose and importance of corporate accounting, as well as the role of financial statements in providing information to stakeholders and comprehend how accounting transactions affect financial statements. 3. Apply accounting principles and techniques to prepare and analyze financial statements for a corporation. They should also be able to use accounting software and other tools to process accounting data and generate reports. 4. Analysis and evaluate the financial performance and position of a corporation using various ratios and other financial analysis techniques. They should also be able to identify and analyze accounting issues related to corporate transactions. 5. Assess the impact of accounting policies and practices on financial statements and the decision-making process of stakeholders.
244	Business Management- II	<ol style="list-style-type: none"> 1. Gain comprehensive understanding of key business concepts, including finance, marketing, operations management, and organizational behavior. 2. Develop the ability to think critically and make informed decisions in a business setting. They will learn how to analyze complex business problems and develop effective solutions

		<p>3. Outline leadership skills that will help them manage teams, motivate employees, and drive organizational success. They will also learn how to effectively manage change and navigate challenges in the workplace.</p> <p>4. Formulate their communication skills, both written and verbal, which are essential for success in the business world. They will also learn how to present their ideas effectively to different audiences</p>
245	Elements Of Company Law – II	<p>1. Describe what is management of company, board of directors, their selection, remuneration & retirement.</p> <p>2. Understand the KMP (key managerial personnel), how they arrive at decision.</p> <p>3. Learn & apply how meetings are conducted & agenda are prepared & how minutes are written.</p> <p>4. Analyze how E-governance works in practice & how company get winds up.</p>
246E	Cost And Works Accounting – II	<p>1. Understand the concept of the valuation of closing and opening stock.</p> <p>2. Interpret the documents that are used in stores and how to calculate the issuing price of material.</p> <p>3. Describe the concepts of labor turnover and merit rating.</p>

		4. Compare the traditional and recent trends in cost accounting.
243	Macro Economics	<ol style="list-style-type: none"> 1. Explain the inter-relationship between Macroeconomic aggregates 2. Understand the various aggregates of national income, its interrelationships and the dynamic functioning of an economy 3. Apply the Income, Employment and Output determination theories and its relevance in recent times and significance of fiscal policy 4. Analyse and demonstrate knowledge of the basic theories/laws in Macroeconomics 5. Evaluate macroeconomic concepts, models and its use in real life situations.
249AECC2	Environmental Science	<ol style="list-style-type: none"> 1. Gain in depth knowledge on Natural processes to sustain life. 2. Predict the consequences of human actions on the web of life. 3. Develop Critical thinking for shaping strategies. 4. Design the Value and Attitudes towards understanding.

Semester V

Course Code	Course Title	Course Outcome
351	Business Regulatory Framework	<ol style="list-style-type: none"> 1. Demonstrate conceptual knowledge about the framework of business Law in India. 2. Assess the legal aspect of business. 3. Create awareness among the students about legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India. 4. Discover the emerging issues relating to e-commerce, e-transaction issues And E Contracts 5. Determine the career opportunity in corporate sector relating to business law in India 6. Adapt the concepts, terms; provisions of Mercantile and Business Laws.
352	Advanced Accounting – I	<ol style="list-style-type: none"> 1. Demonstrate the various concepts, objectives, and applicability of some important accounting standards. 2. Assess the reorganization of business regarding restructuring the capital. 3. Inspect final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949. 4. Estimate the skills to prepare the investment account in simple and summarized manner.
353	International Economics-I	<ol style="list-style-type: none"> 1. Contrast the basic theories of International Trade and Economics. 2. Evaluate the working and functions of International Organisations and Institutions. 3. Develop a foundation in the subject that will help the students in their future academic and Professional Ventures

<p style="text-align: center;">354</p>	<p style="text-align: center;">Auditing</p>	<ol style="list-style-type: none"> 1. Outline with knowledge and maturity to understand the concept of Auditing, types of Audits and Audit Process. 2. Apply Conceptual Clarity and Practical understanding of Vouching Verification and valuation and Types of Audit Report. 3. Discover the Practical knowledge about appointment, reappointment and other related provision. Practical knowledge about Tax Audit as per I.T. Act 1961 (Form 3CA, 3CB & 3CD). 4. Elaborate the new concepts under Audit of Computerized Systems & Forensic Audit.
<p style="text-align: center;">355E</p>	<p style="text-align: center;">Cost and Works Accounting. Special Paper II</p>	<ol style="list-style-type: none"> 1. Infer the concept Overheads. 2. identify the Cost Accounting Standards. 3. Interpret the accounting treatment for under and over absorption of overheads 4. Discover the various methods of allocation of Overheads 5. Estimate the Activity Based Costing and to create awareness about recent developments in Cost Accounting.
<p style="text-align: center;">356E</p>	<p style="text-align: center;">Cost and Works Accounting. Special Paper III</p>	<ol style="list-style-type: none"> 1. Understand the basic concepts and principles of cost accounting. 2. Develop budgets for different departments and projects. 3. Estimate the cost reduction and cost control techniques.

Semester VI

Course Code	Course Title	Course Outcome
361	Business Regulatory Framework-II	<ol style="list-style-type: none"> 1. Recall the key concepts and principles of business law and regulatory framework. 2. Identify the main laws and regulations that apply to businesses. 3. Explain the purpose and scope of different laws and regulations that impact businesses. 4. Interpret legal texts and case laws to understand the legal implications of business transactions and operations. 5. Apply business laws and regulations to analyze and solve legal issues that arise in business operations. 6. Draft legal documents, such as contracts and agreements, that comply with relevant laws and regulations. 7. Analyze the legal implications of different business models and structures, such as partnerships, corporations, and franchises. 8. Evaluate the impact of regulatory changes on businesses and assess the compliance requirements for these changes. 9. Elaborate the ethical implications of legal and regulatory compliance for businesses, and the impact of non-compliance on stakeholders.
		<ol style="list-style-type: none"> 1. Recall the principles and concepts of advanced accounting and identify the accounting standards and regulatory requirements applicable to advanced accounting topics. 2. Explain the purpose and significance of co-operative society operations their roles , branch accounting, forensic trends.

<p style="text-align: center;">362</p>	<p style="text-align: center;">Advanced Accounting - II</p>	<ol style="list-style-type: none"> 3. Interpret financial statements that incorporate advanced accounting topics to assess a company's financial position and performance. 4. Apply advanced accounting principles to prepare consolidated financial statements and Analyze the financial impact of transactions and the appropriate accounting treatment. 5. Analyze the financial statements of a multinational company to evaluate performance of the company 6. Identify and analyze the risks associated with complex financial transactions. 7. Evaluate the effectiveness of accounting policies and procedures related to advanced accounting topics in ensuring accurate and reliable financial reporting. 8. Elaborate the ethical implications of financial reporting decisions related to advanced accounting topics, ratio analysis
<p style="text-align: center;">364</p>	<p style="text-align: center;">Auditing & Taxation – II</p>	<ol style="list-style-type: none"> 1. Demonstrate the Various Concepts Of Income Tax. 2. Understand & Apply to Calculate the Income Of Taxable Salaried Employees 3. Summarize the Total Income and Solved Practical Problems Related to It 4. Adapt the Working of Income Tax Website.
<p style="text-align: center;">365E</p>	<p style="text-align: center;">Cost And Works Accounting. Special Paper IV</p>	<ol style="list-style-type: none"> 1. Define different methods of costing. 2. Explain and describe the Job Cost Sheet. 3. Solve the problems of contract costing, Process costing and Operating Costing. 4. Elaborate the basic concept of CAS13: service cost centre.

<p style="text-align: center;">366E</p>	<p style="text-align: center;">Cost And Works Accounting. Special Paper V</p>	<ol style="list-style-type: none"> 1. Define & memorize the meaning and concepts of standard costing and the formulae to solve the practical questions. 2. Discuss the pricing techniques and application of It. 3. Relate the concept of cost accounting standards and how cost treatments can be prepared as per the CAS 4. Estimate the procedure of preparation of cost records and how cost audit can be conducted
<p style="text-align: center;">363</p>	<p style="text-align: center;">International Economics</p>	<ol style="list-style-type: none"> 1. Contrast the importance of maintaining equilibrium in the balance of payments and suggests suitable measures to correct the disequilibrium 2. Discover and know the causes and effects of deficits in the balance of payments, measures adopted to correct the deficits 3. Analyse the structure of BOP, disequilibrium in BOP, causes of disequilibrium 4. Evaluate the concept of foreign exchange rate and determine its equilibrium exchange rate. 5. Create a comparative analysis table for the working and functions of various International Organisations