

# **Dr. Ambedkar College, Deekshabhoomi, Nagpur**

## **Faculty – Commerce & Management**

### **Course Outcomes**

#### **Session 2023-2024**

- **B. Com. (CBCS) Sem –I**
- **Course Name: Business Skills**
- **Course Code: 1T6-A**
- **Course Type : Skill Enhancement Course**
- **Subject Teacher: Dr. D. H. Puttewar**

#### **Course Outcomes :**

**After the completion of the course the student must be able to:**

CO1 - The student will be able to classify different forms of business and business activities

CO2 - The student will be able to differentiate between management and administration and also will be able to formulate a plan for a given activity

CO3 - The student will be able to distinguish types of organisations and will also be able to decide actions for a given situation

CO4 - The student will be able to select leadership skills in a group and demonstrate direction skills to achieve objectives

CO5 - The student will be able to demonstrate the roles, skills and functions of management required for a business activity.



**Dr. D. H. Puttewar**  
**(Assistant Professor)**

# **Dr. Ambedkar College, Deekshabhoomi, Nagpur**

## **Faculty – Commerce & Management**

### **Course Outcomes**

#### **Session 2023-2024**

- **B.Com.(CBCS) – Sem. III**
- **Course Name: Company Law**
- **Course Code: 3T5-A**
- **Course Type : Ability Enhancement Course**
- **Subject Teacher: Dr. D. H. Puttewar**

#### **Course Outcomes :**

**After the completion of the course the student must be able to:**

CO1 - The students will be able to get familiarize with the types and characteristics of company

CO2 - The student will be able to demonstrate the procedure of formation of company and will be able to distinguish between Article of Association and Memorandum of Association

CO3 - The students will be able to frame the prospectus of the company.

CO4 - The students will be able to identify different types of shares and debentures

CO5 - The students will be able to gain knowledge of management and administration of the company.



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**(Assistant Professor)**

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**Faculty – Commerce & Management**

**Course Outcomes**

**Session 2023-2024**

- **B. Com. Sem –V**
- **Course Name: Marketing Management**
- **Course Code: 5T5.1**
- **Subject Teacher: Dr. D. H. Puttewar**

**Course Outcomes :**

**After the completion of the course the student must be able to:**

CO1 - The student will be able to differentiate between Traditional and Modern Marketing.

CO2 - The student will be able to decide pricing policies.

CO3 - The student will be able to decide product planning and distribution

CO4 - The student will be able to role play with consumer as a sales man to require for a business.



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**Faculty – Commerce & Management**

**Course Outcomes**

**Session 2023-2024**

- **B. Com. Sem –V**
- **Course Name: Management Process**
- **Course Code: 5T3**
- **Subject Teacher: Dr. D. H. Puttewar**

**Course Outcomes :**

**After the completion of the course the student must be able to:**

CO1 - The student will be able to understand of basic knowledge of management process, levels of management and its importance and functions at each level.

CO2 - The student will be able to understand about Managerial Development & Group,

CO3 - The student will be able to explain about managerial styles X and Y Theory of Macgregor.

CO4 - The student will be able to describe the motivation and they will be motivate for doing work.



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**(Assistant Professor)**

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**Faculty – Commerce & Management**

**Course Outcomes**

**Session 2023-2024**

- **B. Com. (CBCS) Sem –II**
- **Course Name: Business economics - II**
- **Course Code: 2T2**
- **Course Type : Core Course**
- **Subject Teacher: Dr. D. H. Puttewar**

**Course Outcomes :**

**After the completion of the course the student must be able to:**

CO1 - Students will be able to establish relationship between cost and Output in short/long run.

CO2 - Students will be able to differentiate between various Market structures.

CO3 - Students will be able to determine prices under different market structures.

CO4 - Students will be able to explain basic concepts of macroeconomics.

CO5 - Students will be measure national income using given data.



**Dr. D. H. Puttewar**  
**(Assistant Professor)**

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**Faculty – Commerce & Management**

**Course Outcomes**

**Session 2023-2024**

- **B. Com. (CBCS) Sem –II**
- **Course Name: Skill Development**
- **Course Code: 2T6-B**
- **Course Type : Skill Enhancement Course**
- **Subject Teacher: Dr. D. H. Puttewar**

**Course Outcomes :**

**After the completion of the course the student must be able to:**

- CO1 - The Students will be able to relate the concept of skill development and its importance.
- CO2 - The students will be able to interpret the problem solving technique and multiple approaches to creativity.
- CO3 - The students will be able to relate importance of communication skills for interpersonal communication.
- CO4 - The student will be able to analyses team behavior and impact of empowerment and delegation.
- CO5 - The students will be able to explore various skill development avenues.



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**(Assistant Professor)**

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**Faculty – Commerce & Management**

**Course Outcomes**

**Session 2023-2024**

- **B. Com. Sem – IV**
- **Course Name: Secretarial Practice**
- **Course Code: 4T6-A**
- **Course Type : Skill Enhancement**
- **Subject Teacher: Dr. D. H. Puttewar**

**Course Outcomes :**

**After the completion of the course the student must be able to:**

CO1 - The students will be able to demonstrate the rights and duties of company secretary

CO2 - The student will be able to gain knowledge about The companies Act.

CO3 - The students will be able to state powers of SEBI

CO4 - The student will be able to develop the knowledge about the appointment and removal of company auditor.

CO5 - The student will be aware about the procedure of winding up of the companies.



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**Faculty – Commerce & Management**

**Course Outcomes**

**Session 2023-2024**

- **B. Com. Sem –VI**
- **Course Name: Business Finance -II**
- **Course Code: 6T6.1**
- **Subject Teacher: Dr. D. H. Puttewar**

**Course Outcomes :**

**After the completion of the course the student must be able to:**

CO1 - The student will be able to classify of various markets.

CO2 - The student will be able to differentiate between primary market and secondary market and they will be able to do product deal.

CO3 - The student will be able to understood dividend policies. And can solves examples..

CO4 - The student will be able to create Cash Flow for Investment Analysis.



**Dr. D. H. Puttewar**  
**(Assistant Professor)**



**B.COM**  
**Course Outcomes**  
**2023-2024**

**B. Com I (CBS)**

- **Course Name: Financial Accounting**
- **Course Code: 1T1**
- **Semester : I**

CO1 Understand Meaning, objectives and principles of Accounting , Accounting concept and Conventions.Accounting standard AS-1 to AS-10. Final accounts of sole traders.

CO2 Understand Meaning of Branch, objectives of Branch Accounting. Understand Maintenance of Accounting records, transactions relating to branch and Accounting procedure of Branch

CO3 Understand introduction of Final Account of co-operative societies as per Maharashtra co-operative societies Act 1960,Types of cooperative societies, preparation of Trading and profit and loss A/c and Balance sheet.

CO4 Describe meaning of Joint venture accounts, Distinction between joint venture and partnership. Understand methods of Joint venture Accounting

- **Course Name: Business Organization**
- **Course Code: 1T2**
- **Semester : I**

CO1. The students will be able to understand the meaning and objectives of business as well as classify the business activities ; also they would get to know about the social responsibilities of business.

CO.2 The students will be able to know and understand different forms of business units along with some important concepts therein.

CO.3 The students will be able to know and understand different concepts regarding “organization” along with its principles.

CO.4 The students will be able to perceive recent trends in the arena of business such as E-commerce, E-banking , etc.

- **Course Name: Company Law**
- **Course Code: 1T3**
- **Semester : I**

CO1 Students were able to understand of Procedure for Incorporation of Companies and Conversion of Companies

CO2 Students were able to explain about knowledge of Procedure for Alteration of Memorandum of Association and Article of Association.

CO3 Students can explain about Company Secretary, Directors and Number (DIN) allotment and surrender. Students were able to describe the concept of Agenda, Notice and various Meetings, types of Voting and Resolution

CO4 Students can write the various Report, secretarial audit, Secretarial standards as well as can explain importance of E-Governance and E-Filing. Students were able to explain about Key managerial personnel and various Directors

- **B.com (CBCS) Sem-I**
- **Course Type: Ability Enhancement course**
- **Course Name: Business Economics-I**
- **Course Code: 1T2**

CO1: Students will be able to classify fundamental problems of an economy

CO2: Students will be able to use demand analysis & Indifference curves analysis in given situation

CO3: Students will be able to apply various demand forecasting technique

CO4: Students will be able to identify key elements in supply and isoquant curves

- **B. Com II (CBS)**
- **Course Name: Statistics and Business Mathematics**
- **Course Code: 2T1**
- **Semester : II**
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CO1 Given the information about a particular variables, student will be demonstrate an understanding of statistics by creating frequency distribution as per the Statistical Series. From the given data set student will be able to compute the Mean, Median and Mode and other measures of central tendency as required.

CO2 From the given data, Student will be able to know dispersion and to calculate Standard Deviation, Quartiles, Quartile Deviation & Coefficient of Variation.

CO3 From the given data set the student will be able to compute the Skewness & it's coefficient by using Karl Pearson's and Bowley's method.

CO4 From the given information student will be able to compute percentage, Simple interest, Compound Interest and also be able to calculate profit and loss arising out of a business transaction.

- **Course Name: Business Management**
- **Course Code: 2T2**
- **Semester : II**

CO1 Explain meaning, definition, concept, types and principles of business

Management. Students will be able to understand principle of management of its

function and also will have knowledge about process management.

CO2 After completion of this unit students would be able to utilize effective planning in their life and also be able to understand modern techniques of decision making

CO3 A) Students will understand delegation of authority and centralized and Decentralized uses of authority. B) After completion of this topic students gain knowledge about principles of coordination and are able to use concepts and elements of controls in their life.

CO4 Students would be able to apply concepts of total quality management in real life and effective application of stress management.

- **Course Name: Secretarial Practice**
- **Course Code: 2T3**
- **Semester : II**

CO1 Students were able to understand of Procedure for Incorporation of Companies and Conversion of Companies

CO2 Students were able to explain about knowledge of Procedure for Alteration of Memorandum of Association and Article of Association.

CO3 Students can explain about Company Secretary, Directors and Number (DIN) allotment and surrender. Students were able to describe the concept of Agenda, Notice and various Meetings, types of Voting and Resolution.

CO4 Students can write the various Report, secretarial audit, Secretarial standards as well as can explain importance of E-Governance and E-Filing ,

- **Course Name: Business Economics – II**
- **Course Code: 2T4**
- **Semester : II**

CO1 - Students will be able to establish a relationship between cost and Output in the short/long run.

CO2 - Students will be able to differentiate between various Market structures.

CO3 - Students will be able to determine prices under different market structures.

CO4 - Students will be able to explain basic concepts of macroeconomics. Students will measure national income using given data.

- **Course Name: Financial Accounting – II**
- **Course Code: 3T1**
- **Semester : III**

CO1 Understand Consignment Accounts. Meaning, Needs, Advantages and Formalities in consignment, Difference between a consignment and a sale, Performa invoice, Account Sales, Accounting Procedure of Consignment, Valuation of Consignment Stock.

CO2 Describe Branch Accounts (Excluding Foreign Branch) Meaning of Branch, Objectives of Branch Accounting, Maintenance of Accounting Records , Transactions relating to Branch. Accounting Procedure of Branch.

CO3 Describe Flotation of Joint Stock Companies and their Capital Structure. Types of Shares, Methods of issue of shares, Accounting for Issue, Forfeiture of shares & reissue of forfeited shares.

CO4 Understand Final Accounts of Joint Stock Companies Introduction, Statutory provisions regarding preparation of companies final accounts. Provision for interest on debentures, Proposed Dividends, Interim Dividend.

- **Course Name: Business and Communication Management**
- **Course Code: 3T2**
- **Semester : III**

CO1 - Commerce students after studying this subject improved their communication skills which is required in the business and corporate world.

CO2 -Students were able to explain about Types of business communication, company manual, house journal, placement brochure, leaflets, E MAIL and group discussion,

CO3 - Students were able to use the internet, website and electronic media in business communication.

CO4 - Students after studying this topic improved their practical knowledge about MS-Excel, MS-Power And financial presentation in business meetings as a tools of effective communication.

- **Course Name: Business Law**
- **Course Code: 3T3**
- **Semester : III**

CO1 Students will be able to understand the background of business law and its meaning, evolution and significance. Students were able to understand of Indian Contract Act-1872 and its important, kinds of contract, essentials of a valid contract, offer and acceptance.

CO2 Students were able to explain about consideration, capacities of parties to contract, free consent, Void Agreement, Contingent Contract, Quasi Contract, Contract of Indemnity and Guarantee and Law of Agency.

CO3 Students were able to understand the Sale of Goods Act- 1930 and Indian Partnership Act -1932. Students were able to explain about Registration of partnership firms, effect of

non-registration, partnership deed, duties and liabilities of partners including those of newly admitted partners, dissolution of partnership firms.

CO4 Students were able to understand the Negotiable Instrument Act-1881, Endorsements, Parties to a Negotiable Instrument and Prevention of Money Laundering Act-2002. students were able to explain about Consumer Protection Act-1986, consumer dispute redressal agencies and procedure followed by redresser agencies.

- **Course Name: Monetary Economics – I**
- **Course Code: 3T4**
- **Semester : III**

CO1: Students will be able to Understand the barter system ,Evolution and need for money

CO2: Students will be able to understand the Fisher's Quantity Theory of money  
Paper currency and its importance  
Can recognize different methods of note issue like- fixed fiduciary method,  
proportionate reserve method, minimum reserve method etc.

CO3: Students will be able to explain the concepts of inflation and deflation- causes,  
effects and remedies  
Understand the concept of money market-its importance and instruments

CO4: Students will be able to learn about the concept of money market-its importance and  
instruments.Brief knowledge and objectives of monetary policy and fiscal policy- its  
need, importance and recent changes in both of the policies in India

- **Course Name: Financial Accounting – III**
- **Course Code: 4T1**
- **Semester : IV**

CO 1 Understand Final Accounts of Banking Companies Meaning of Banking Companies,  
Functions of Banking, Restrictions for a Banking Company, Provision of the Banking  
Companies Regulation Act 1949, Preparation of Annual accounts as per Banking Companies  
Regulation Act 1949 as per amendment by RBI.

CO 2 Understand Final Accounts of General Insurance Companies Introduction, Types of  
General Insurance, Important Terms- Reserve for unexpired Risk, Reinsurance Claims,  
Reinsurance Premium, Commission, Bonus in Reduction of Premium and preparation of final  
accounts.

CO 3 Describe Valuation of Goodwill Meaning, Characteristics of Goodwill, Factors  
influencing the value of goodwill, Need for Valuation of goodwill , Valuation of goodwill as

per -Average Profit Method, Weighted Average Profit Method, Super Profit Method, Capitalization Method.

CO 4 Describe Liquidation of Company. Meaning, Types of Liquidation, Steps in Voluntary Liquidation, Functions of Liquidator, Liquidators remuneration/Commission. Preparation of Liquidator's Final Statement of Account only.

- **Course Name: Skill Development**
- **Course Code: 4T2**
- **Semester : IV**

CO1 - The student will be applying to self-growth and Leadership skills.

CO2 - The student will be able to communicate in English, Presentation Skills, and speaking skills.

CO3 - The student will be applying meditation and concentration techniques for Self growth.

CO4 - The student will be creating industries, handlooms, agro based industries and entrepreneurs.

- **Course Name: Income Tax**
- **Course Code: 4T4**
- **Semester : IV**

CO1 : To equip students with the knowledge of current income tax and inspire them to acquire required quality to face the challenges. Introduction of income tax, basic concept of income tax meaning and definition of assesses, assessment year, previous year, gross total income, types of assesses,

CO 2: Understand residential status and its effects on tax incidence, basic conditions and additional conditional of residential status ,income exempt from tax, capital and revenue expenditure, agriculture income.

CO 3: Definition of salary, allowances, types of allowances, types of perquisites, type of provident fund tax treatment of provident fund, employee provident fund special provident fund and computation of salary income / taxable salary and tax liability. Concept of house property ,meaning of annual value , fully exempted income of house property , deemed owner , self occupied and let-out house, deduction from income from house property , unrealised rent, computation of income from house property,

CO 4: Income tax slab rates, rebates, income which do not form part of total income , deduction under section 80C, 80CCC, 80CCD, 80D, 80DDB, 80E, 80G, 80GG, 80U, Definition of income from other sources, income specifically included under the head of other sources, specified income, casual income, deduction allowed from the income of other sources, computation of income from other sources.

- **B.com (CBCS) Sem-IV**
- **Course Name: Monetary Economics – II**
- **Course Code: 4T4**

CO1 Students will be able to Understand the Evolution, Meaning, Functions of Commercial Banks, Role of Commercial Banking in a developing economy.

CO2 Students will be able to Describe Process of Credit Creation by Commercial Banks and its Limitation, Investment Policy of Commercial Banks. Non Performing Assets its Meaning, Criteria and Causes. Understand Meaning, Features, Advantages and Disadvantages of ATM(Automated Teller Machines).

CO3 Students will be able to Describe Meaning, Features, Merits and Demerits of Credit Cards, Plastic Cards, Smart Cards, e-Purse, Laser cards, EFT(Electron Fund Transfer), ECS(Electronics Clearing System). Understand Introduction, Meaning of Customer, Bank and Customer Relationship Debtor and Creditor, Trustee and Beneficiary, Agent and Principal, Bailor and Bailee

CO4 Students will be able to learn about Methods of Calculating Interest Rates on Deposits and on loans. Understand Meaning, Objectives, Functions, Role of Central Bank.

Describe Credit Control its Meaning, Objectives and Methods: Quantitative-Bank Rate, Open Market Operations

- **Course Name: Financial Accounting**
- **Course Code: 5T1**
- **Course Type : Core Course**
- **B.Com. (CBCS) Semester : V**

CO.1 Students learn Amalgamation & Absorption. Students gain knowledge about Accounting Procedure of Amalgamation & Absorption.

CO.2 They get ready to prepare Accounting for reconstruction companies.

CO.3 They understand how to Prepare Final accounts of Public Utility Companies.

CO.4 They are able to calculate the Value of Share of the Company.

- **Course Name: Cost Accounting**
- **Course Code: 5T2**
- **Semester : V**

CO1 : Students will be able to understand the elements of cost, Differentiate between cost accounting and financial accounting, Can make a simple cost sheet, Recognize tender price and to prepare tender sheet.

CO2: Understand the concept of reconciliation of profit and its application.

CO3 : Define process cost accounting ,normal ,abnormal loss and gain ,apply numericals.

CO4 : Define contract costing ,theory and numerical.

- **Course Name: Indian Economy – I**
- **Course Code: 5T3**
- **Semester : V**

CO1 : Students will be able to Understand the Indian economic planning.Can identify objectives and strategy of India's development plan

Understand the concept and challenges before Regional Planning and Identify objectives and structure of NITI Ayog

CO2: Students will be able to Identify Concept of Economic Growth and Economic Development and Explain the broad features of Indian economy, Infrastructure and Transport system in India-Railways, Roads, Water and Airways-new policies

CO3: Students will be able to recognize size and growth trend of India's population  
Can verify the causes of population explosion and population policy in India  
Recognize unemployment problem-trend, structure of employment.

CO4: Students will be able to learn about Identify India's public expenditure and public revenue ,its role in India and Explain the concept of public debt.  
India's Fiscal Deficit-Causes, recent policy, Measurement towards controlling fiscal deficit.

**Course Name: Marketing Management**

- **Course Code: 5T4.1**
- **Semester : V**

CO1 - The student will be able to differentiate between Traditional and Modern Marketing.

CO2 - The student will be able to decide pricing policies.

CO3 - The student will be able to decide product planning and distribution



CO4 - The student will be able to role play with consumers as a salesman to require for a business.

- **Course Name: Business Finance – I**
- **Course Code: 5T5.1**
- **Semester : V**

CO1: Able to comprehend and analyze the likely sources of Business Finance, its functions, objects and scope.

CO2: Able to have knowledge of project financing, inventory management and leverages.  
This will initiate students into the process of project appraisal and how it reaches the financing stage

CO3: Able to comprehend and analyze the plausible results of working capital, its advantages, disadvantages, determinants and assessment.

**CO4** Able to comprehend and analyze the plausible results of Debtors Management, Creditors and Management and venture capital financing. In Debtors management students will be able to understand credit policy and period along with bill discounting.

- **Course Name: Management Process**
- **Course Code: 5T5.3**
- **Semester : V**

CO1 - The student will be able to understand basic knowledge of the management process, levels of management and its importance and functions at each level.

CO2 - The student will be able to understand about Managerial Development & Group,

CO3 - The student will be able to explain about managerial styles X and Y Theory of Macgregor.

CO4 - The student will be able to describe the motivation and they will be motivated to do work.

- **Course Name: Financial Accounting**
- **Course Code: 6T1**
- **Course Type : Core Course**
- **Semester : VI**

CO1. Students have acquired knowledge about Holding Companies. And They get ready to prepare the Consolidated Balance Sheet & P & L A/c of the Holding Company.

CO.2 They are able to calculate Insurance Claims.

CO.3 They gain knowledge about Sales & Purchase of Securities. They develop their Investors Qualities.

CO.4 They understand and calculate Pre & Post Incorporation Profit of a Company.

- **Course Name: Management Accounting**
- **Course Code: 6T2**
- **Semester : VI**

CO1: Students will be able to understand of Management Accounting, its Meaning, Scope, Importance, and Limitations of Management Accounting, Students will be able to explain about Management Accounting and Break -Even Point Analysis.

CO2 : Students will be able to prepare Cash Budget and Flexible Budget.

CO3: Students will be able to prepare Ratio Analysis, Financial Ratio with special reference to Current Ratio, Acid Test/ Liquid Ratio, Inventory Turnover Ratio Debtors and Creditors Turnover Ratio, Fixed Assets ratio.

CO4: Students were capable to make Fund Flow Analysis and can explain about its Meaning,

- **Course Name: Indian Economy – II**
- **Course Code: 6T3**
- **Semester : VI**

CO1: Students will be able to Understand the role and importance of Agriculture sector in India, Cooperative Farming and Marketing, problems and remedies related to Indian agriculture sector, Vidarbha's Agricultural Distress and NABARD

CO2: Students will be able to Understand the concept ,role and importance of Micro, Small & Medium Enterprises-MSME in India, and discuss the problems and remedies of MSME in India  
Industrial sickness- Problems and remedial measures to avoid industrial sickness in India  
Public sector industries ,privatization of public sector industries in India,

CO3: Students will be able to recognize Role, importance and growth of Service sector in current scenario and its share in India's employment generation  
Understand IT and ITES sector ,banking and insurance sector in India  
Explain India's international trade  
Current scenario of Balance of Payment in India

CO4: Students will be able to learn about Gandhian Economic Thoughts-Basic principles, Theory of Trusteeship, Swadeshi model, Village swaraj and its relevance in the present scenario ,Economic thoughts of Dr B R Ambedkar-thoughts on Land Reforms, Indian Currency problem, nationalization of industries, economic upliftment of Indian

women

- **Course Name: Human Resource Management**

- **Course Code: 6T4.1**

- **Semester : V**

CO1 Understand the importance ,scope ,functions and objectives of human resource management , Quality of ideal Human Resource Management

CO 2 Broad idea about recruitment, selection and training, Learn about labor welfare measures - safety and health measures

CO 3 workers 'participation in management, Objectives for wage incentive

CO 4 Concept of Collective Bargaining, Conceptualize about human resource planning and human resource accounting.

- **B. Com.Sem –VI**

- **Course Name: Business Finance -II**

- **Course Code: 6T6.1**

CO1 - The student will be able to classify various markets.

CO2 - The student will be able to differentiate between primary market and secondary market and they will be able to do product deals.

CO3 - The student will be able to understand dividend policies. And can solve examples..

CO4 - The student will be able to create Cash Flow for Investment Analysis.

- **Course Name: Advanced Statistics**

- **Course Code: 6T5.3**

- **Semester : VI**

CO1: Students will be able to understand the role, importance of correlation , and different type of correlation. Understand Karl Pearson's co- efficient correlation in bi-variate frequency table and probable error. Explain rank correlation method.

CO2 : Students will be able to understand the role and scope of Regression analysis lines of regression or regression equation. Uses of coefficient of regression for frequency table.

CO3 : Students will be able to gain knowledge about index number, types of index number, uses of index number. Understanding of consistency of index number, unit test, time reversal test, factor cost of living index number.

CO4 : Students will be able to gain knowledge Concept of time series introduction components of time series a)Trend b)short term variation c) irregular variation d) measurement of Trend. Understand different methods of time series.