

# ***Smt. T. S.R. Commerce College, Patan***

**NAAC Accredited 2006-07**

**-: Managed by :-**

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College Campus, Raj Mahel Road, PATAN**

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## **PROGRAMME OUTCOMES**

**The College is affiliated to the University of Mumbai. Thus, the college follows the guidelines and syllabus prescribed by the Affiliated University.**

### **PROGRAMME: COMMERCE**

#### **Programme Outcomes**

**PO1** - Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.

**PO2** - Develops communication skills and build confidence to face the challenges of the corporate world.

**PO3** - Enhances the capability of decision making at personal and professional levels.

**PO4** – Makes students industry ready and develop various managerial and accounting skills for better professional opportunities.

**PO5** - Develops entrepreneurial skills amongst learners.

**PO6** - Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

**PO7** - Thus, after completing their graduation learners develop a thorough understanding of the fundamentals in Commerce and Finance.

**Program Specific Outcomes**

***I. B.Com***

**PSO1** - Learners venture into Managerial positions, Accounting areas, Banking Sectors, Auditing, Company Secretaryship, Teaching, Professor, Stock Agents, Government Employment etc.

**PSO2** - Enables learners to prove themselves in different Professional examinations like CA, CS, CAT, GRE, CMA, MPSC, UPSC etc.

**PSO3** -Learners further move towards research in the field of Commerce.

**PSO4**- Enables students to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business start up.

**PSO5** – The vast syllabi covers various fields of commerce and accountancy which helps students grasp practical and theoretical knowledge.

***II. B.Com (Accounting and Finance)***

**PSO1** - The course helps aspirants to acquire knowledge in the field of accounting, taxation, auditing, risk management, financial accounting, managerial economics, business law and business communications.

**PSO2** - Learners can pursue careers as financial experts and also develop a better understanding of the markets as this course gives an in-depth understanding of the essential qualities and areas of expertise required for such jobs.

**PSO3** - Students get opportunities to explore many career paths like investment and portfolio management, stock market, security analysis, mutual fund and capital market analysis, accounting field, financial field etc.

**PSO4** - The programme aims to develop professional skills among students and build a strong foundation in accounts, Finance and Ethics which will benefit themselves as well as the society.

### **III. B.Com (Banking and Insurance)**

**PSO1** - B.Com in Banking and Insurance is developed as per the requirements of the Banking and Finance Industry where students learn banking operations, regulations, monetary auditing, selling of financial products and services.

**PSO2** – The specially designed syllabus creates trained professionals who can handle various financial activities associated with banking and insurance sectors.

**PSO3** – Specialisation in Banking and Insurance helps students to operate efficiently in the Banking and Insurance environment in the financial service sector and handle various technologies employed in the field of Banking and Insurance.

**PSO4** - It gives students theoretical and application-based knowledge in the banking and financial sector and analytical skills to work with various financial tools, such as regulatory agencies and global markets.

**Semester wise Course Outcomes****I. B. Com**• **Semester I**

<b>Sr. No.</b>	<b>Name of the Course</b>	<b>Outcomes</b>
1.	Commerce	<ul style="list-style-type: none"> <li>• Transmits understanding of basic concepts of business along with setting business unit and logical provisions for initiating business.</li> <li>• Gives clue to learners on entrepreneurship and exposes them to problems and prospects of women entrepreneurs.</li> <li>• Conveys to the learners the current trends in business.</li> </ul>
2.	Accountancy	<ul style="list-style-type: none"> <li>• Inculcates knowledge of various accounting concepts and policies.</li> <li>• Introduces the students to working knowledge of Accounting Standards issued by the ICAI.</li> </ul>
3.	Economics	<ul style="list-style-type: none"> <li>• Familiarizes the students with the basic concepts of micro economics and its applications to business situations.</li> </ul>
4.	Human Resource Management	<ul style="list-style-type: none"> <li>• Refurbishes students with fundamental aspects of HRM, the role, functions and process of HRM.</li> <li>• Explains students the applications of HRIS and different theories of leadership and motivation.</li> </ul>
5.	Communication	<ul style="list-style-type: none"> <li>• Foundation of English Grammar</li> <li>• Lesson learning with the learning of language acquisition</li> <li>• Communication and its concept</li> </ul>
6.	Banking	<ul style="list-style-type: none"> <li>• Inculcates the knowledge of core Banking and Insurance sector.</li> <li>• Provides knowledge about Banking and Insurance business in India and how it influences the economy.</li> </ul>
7.	Mathematics and Statistics	<ul style="list-style-type: none"> <li>• Introduces mathematics &amp; statistics to undergraduate students of commerce so that they can use them in the field of commerce &amp; industry to solve the real life problems.</li> <li>• Facilitates decision making with the help of decision making techniques</li> </ul>

- **Semester II**

Sr. No.	Name of the Course	Outcomes
1.	Commerce	<ul style="list-style-type: none"> <li>• Makes learners understand the fundamentals of services, and plans regarding various strategies to increase service and trends in services.</li> <li>• Imparts knowledge related to retail changes in India with global perspective and converses on problems and prospects in retailing.</li> <li>• Furnishes details regarding BPO, KPO and various e-commerce activities focusing on logistics</li> </ul>
2.	Accountancy	<ul style="list-style-type: none"> <li>• Understands the techniques of consignment, Branch and Accounting methods.</li> <li>• Acquaints learners with knowledge regarding accounting procedures related fire Ins. claims and the process of claims.</li> </ul>
3.	Economics	<ul style="list-style-type: none"> <li>• Enables understanding of the relationship between different market structures and how they compare and contrast with one another.</li> <li>• Enables understanding of how a firm sets price for its products by using different methods..</li> </ul>
4.	Fundamentals of Entrepreneurship	<ul style="list-style-type: none"> <li>• Enhances the Entrepreneurial abilities of the students and develops creativity for better functioning of the organization</li> <li>• Familiarizes students with business planning in different types of entrepreneurs and the evolving concepts of entrepreneurial ship.</li> </ul>
5.	Communication	<ul style="list-style-type: none"> <li>• Equips the students to learn the principles of effective communication so that they can communicate with confidence in the corporate world.</li> <li>• Imparts the techniques of group discussion, the guidelines of preparing for the interview along with the knowledge of drafting different formats of letters like inquiry, sales, marketing, claim, adjustments, appointment and termination.</li> </ul>
6.	Secretarial Practice	<ul style="list-style-type: none"> <li>• To learn responsibilities of a company secretary</li> <li>• How to perform the role of a company secretary</li> </ul>
7.	Co-operation	<ul style="list-style-type: none"> <li>• Role of co-operative sectors in building Indian Economy</li> </ul>

- **Semester III**

Sr. No.	Name of the Course	Outcomes
01	Cost Accounting	<ul style="list-style-type: none"> <li>• Familiarises various cost accounting techniques and procedures</li> <li>• Provides an overview of other cost accounting methods used in business.</li> </ul>
02	Corporate Accounting	<ul style="list-style-type: none"> <li>• Enables understanding of the functions, advantages, limitations of Corporate accounting.</li> </ul>
03	Commerce	<ul style="list-style-type: none"> <li>• Creates understanding of the concept of management along with evolution of management.</li> <li>• Let's students become aware about universal application of functions of Management..</li> </ul>
04	Business Economics	<ul style="list-style-type: none"> <li>• Creates awareness among students about various economic conditions of macro - economics such as inflation, unemployment etc.</li> <li>• Examines the economy as a whole and inspires a consistent way of thinking about key macroeconomic phenomena.</li> </ul>
06	Foundation course	<ul style="list-style-type: none"> <li>• Makes students aware about usefulness of Environment.</li> <li>• Exposes learners to the impact of Industrial development on Agriculture.</li> <li>• How to Save environment</li> </ul>

• **Semester IV**

Sr. No.	Name of the Course	Outcomes
01	Auditing	<ul style="list-style-type: none"> <li>• Imparts knowledge of audit planning, procedures and documentation and assurance standards.</li> <li>• Instills elementary understanding of internal control and internal audit.</li> </ul>
02	Cost-Accounting-II	<ul style="list-style-type: none"> <li>• Imparts conceptual knowledge of various accounting concepts, conventions and policies.</li> <li>• Inculcates knowledge about accounting methods, practices and techniques particularly pertaining to joint stock companies.</li> </ul>
03	Commerce	<ul style="list-style-type: none"> <li>• Provides basic knowledge of production management, inventory management, and quality management.</li> <li>• Updates learners with recent trends in finance.</li> </ul>
04	Business Economics	<ul style="list-style-type: none"> <li>• Enables students to understand the primary functions of government like revenue, expenditure, debt and helps to analyze budget.</li> <li>• Provides students with the tools to understand the underlying concepts and practical trade offs entailed in public finance policy alternatives.</li> </ul>
06	Disaster Management	<ul style="list-style-type: none"> <li>• To understand basic concepts of disaster management and its relationship with development</li> <li>•</li> </ul>
07	Business Law	<ul style="list-style-type: none"> <li>• Acquaints students with laws related to Indian Companies' Act 2013, IPR, Partnership Act 2008, and Consumer Protection Act.</li> <li>• Provides a brief idea about the frame work of Indian business laws.</li> </ul>
08	Production Management	<ul style="list-style-type: none"> <li>• Provides basic knowledge of production management, inventory management, and quality management.</li> <li>• Updates learners with recent trends in finance.</li> </ul>

- **Semester V**

Sr. No.	Name of the Course	Outcomes
01	Financial Accounting	<ul style="list-style-type: none"> <li>• Creates awareness about company accounts with provision of various companies act.</li> <li>• Provides knowledge about the buyback of shares, investment account with their accounting treatment.</li> </ul>
02	Cost Accounting and Auditing	<ul style="list-style-type: none"> <li>• Impacts the knowledge of various costs on the basis of element behavior and functions.</li> <li>• Helps in ascertaining the cost of material and labour.</li> </ul>
03	Commerce	<ul style="list-style-type: none"> <li>• Intercepts and familiarizes students with different and basic concepts of marketing mix, MIS and Marketing Research.</li> <li>• Updates students about marketing challenges faced by marketing managers in 21<sup>st</sup> century.</li> <li>• Makes students aware about competitive strategies for market leader, and various aspects of market.</li> </ul>
04	Economics	<ul style="list-style-type: none"> <li>• Assess the performance of commercial banks in agricultural credit.</li> <li>• Identifies and explains economic concepts and theories related to the behavior of economic agents, markets, industry legal institutions, social norms and government policies.</li> </ul>
05	General Knowledge	<ul style="list-style-type: none"> <li>• To acquire basic knowledge of the society in which one lives</li> </ul>
06	Business Communication	<ul style="list-style-type: none"> <li>• Learn how to draft press reports</li> <li>• To learn business Ethics and Etiquettes</li> </ul>



- **Semester VI**

Sr. No.	Name of the Course	Outcomes
01	Money, Finance and Indian Economics	<ul style="list-style-type: none"> <li>• Creates awareness among students about various economic conditions of macro - economics such as inflation, unemployment etc.</li> <li>• Examines the economy as a whole and inspires a consistent way of thinking about key macroeconomic phenomena.</li> </ul>
02	Financial Management	<ul style="list-style-type: none"> <li>• Imparts knowledge to the students about receivable management and cash management of companies.</li> <li>• Helps students to know about various sources of working capital finance and calculation of leverages.</li> </ul>
03	Insurance and Stock Exchange Communication	<ul style="list-style-type: none"> <li>• To understand basic concept of Stock exchange</li> <li>• To comprehend special terms of Stock Exchange and importance of Insurance in modern age</li> </ul>
04	Business Laws	<ul style="list-style-type: none"> <li>• Orients students about the legal aspects of business.</li> <li>• Acquaints students with laws related to Indian Contract Act., Sale of Goods Act, Consumer Protection Act, Indian Partnership Act, which will help the students to have complete legal knowledge of Business.</li> </ul>
05	Management Accounting	<ul style="list-style-type: none"> <li>• Enables understanding of functions, advantages, limitations of Management Accounting.</li> <li>• Acquaints the students with basic techniques of analysis and interpretation of financial statements.</li> </ul>
06	Auditing II	<ul style="list-style-type: none"> <li>• Enables understanding of the audit procedures and policies</li> <li>• Studies the role of audit in Financial statements and execution of audit in companies.</li> </ul>

## **Programme Outcomes, Programme Specific Outcomes and Course Outcomes for PG Programmes**

**Programme Name:** Master of Commerce ( M.Com)

**Program Outcome 1.** Fundamental knowledge in different functional areas of management, managerial principles, economic theory and quantitative techniques of decision-making like Statistics and Operations Research are imbibed by the students.

**Program Outcome 2.** Managerial skill of the students are developed by adopting practical approaches such as case study, business games, assignment writing and application of digital technology

**Program Outcome 3.** Students get adequate exposure to operational procedures in Finance, Marketing, HRD, Banking, Insurance, Accounting, Taxation, International Business and Operations Management.

**Program Outcome 4.** Students are equipped with dual specialization such a combination of Finance and Marketing or Finance and Human Resource Development or Marketing and HRD so as to make them useful human resources to cater to multiple tasking demands in industry.

**Program Outcome 5.** Students interested in pursuing academic careers acquire the ability to bond with their specializations and come up with primary ideas of research to be carried in their respective fields.

### **Programme Specific Outcomes**

**PSO-1** - Students develop the ability to comprehend and imbibe core and functional management concepts, business environment and domain specific knowledge.

**PSO-2** - Equip the students with requisite knowledge, skills and right attitude necessary to provide effective leadership in a global environment.

**PSO-3** - Develop competent management professionals with strong ethical values, capable of assuming a pivotal role in various sectors of the Indian Economy and Society, aligned with the national priorities.

**PSO-4** - Develop skills for analyzing of the business data, application of relevant analysis, and problem solving in other functional areas such as marketing, finance, business strategy and human resources etc.

**PSO-5** - Develop attributes for research in academics and applied research for industry.

**M. Com****Semester I**

Sr. No.	Name of the Course	Outcomes
1.	Managerial Economics	<ul style="list-style-type: none"> <li>● Develop an understanding of the applications of managerial economics.</li> <li>● Understand optimization techniques using calculus and linear programming</li> <li>● Develop an understanding of Expected Utility Theorem, theory of lottery and its application in stock market decisions, insurance business</li> </ul>
2.	Marketing Management	<ul style="list-style-type: none"> <li>● Formulate a marketing plan that will meet the needs of goal of a business or organization</li> <li>● Employ the management techniques of planning, organizing directing, and controlling of marketing functions and activities in response to the business needs of the organization</li> </ul>
3.	Business Research Methods	<ul style="list-style-type: none"> <li>● To conduct ways and methods for gathering information about an industry, its competition and its opportunities</li> </ul>
4.	Indian Banking and Currency System	<ul style="list-style-type: none"> <li>● To learn about monetary stability in India and generally to operate the currency and credit system of the country to its advantage</li> </ul>

**Semester II**

<b>Sr. No.</b>	<b>Name of the Course</b>	<b>Outcomes</b>
1.	Financial Market	<ul style="list-style-type: none"> <li>● Understand the structure and functions of the Indian financial system The students may function as data analyst in private as well as Government Sector</li> <li>● To work as investment consultants after a brief internship</li> </ul>
2.	Business Environment	<ul style="list-style-type: none"> <li>● The students will be able to understand the concept of business environment its meaning, scope and importance.</li> </ul>
3.	Financial Accounting and Auditing	<ul style="list-style-type: none"> <li>● Creates awareness about company accounts with provision of various companies act.</li> <li>● Provides knowledge about the buyback of shares, investment account with their accounting treatment.</li> </ul>
4.	Management Concepts and Organizational Behaviour	<ul style="list-style-type: none"> <li>● Understand the main purpose of this course and scientific foundations of Organizational Behavior</li> <li>● Identify personal dimensions of personality. Job satisfaction, motivation and learning.</li> <li>● Understand groups and group decision-making in the context of organizations</li> </ul>

**Semester III**

Sr. No.	Name of the Course	Outcomes
1.	Taxation	<ul style="list-style-type: none"> <li>● The learning outcome is also to impart practical knowledge to understand Tax Planning with respect to specific person</li> <li>● To impart practical knowledge about tax concessions and incentives for entities.</li> </ul>
2.	Strategic Management	<ul style="list-style-type: none"> <li>● To acquaint students with the advanced concepts of financial management for developing financial strategies for the organization Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure</li> <li>● Apply the Leverage and EBIT EPS Analysis associate with Financial Data in the corporate sector for better placement of students</li> </ul>
3.	Cost Accounting II	<ul style="list-style-type: none"> <li>● To enhance the abilities of learners to analyze the financial statements</li> <li>● To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate</li> </ul>
4.	Security Analysis and Portfolio Management	<ul style="list-style-type: none"> <li>● Introduce students to common stock, the stock market, stock options, and approaches to investing in the stock market and building stock portfolios.</li> <li>● To learn Fundamental analysis, technical analysis and efficient market analysis.</li> </ul>

**Semester IV**

Sr. No.	Name of the Course	Outcomes
1.	Taxation II	<ul style="list-style-type: none"> <li>● To impart practical knowledge about tax concessions and incentives for entities</li> <li>● The students will learn various facets of Taxation of Companies</li> </ul>
2.	International Accounting	<ul style="list-style-type: none"> <li>● To develop professional knowledge and skills in international Accounting, Finance, Auditing, Taxation, Risk Management etc. by adopting learner centered pedagogical practices.</li> <li>● To equip students with the necessary tutoring required as per ACCA standards to enable them to effectively pursue the professional qualification.</li> </ul>
3.	Management Accounting I	<ul style="list-style-type: none"> <li>● To enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting</li> <li>● To make the students develop competence with their usage in managerial decision making and control. <u>problems of Industrialization.</u></li> </ul>
4.	Management Accounting II	<ul style="list-style-type: none"> <li>● To learn of the ways in which management accountants can provide relevant information for a variety of decisions to be made in managing any organization.</li> <li>● students will be able to identify, use and interpret the results of costing techniques appropriate to different activities and decisions;</li> </ul>
5	Human Resource Management	<ul style="list-style-type: none"> <li>● To offer an insight into the current scholarly knowledge in the field of Human Resource Management.</li> <li>● To integrate and synthesize the various approaches to organizational and HR problems</li> <li>● To undertake responsibility either as an individual or as a team member within the interdisciplinary framework of human resources and related fields.</li> </ul>