



Principal
Dr. S.D. Pawar
(M.A. Ph.D.)

Koyana Education Society's
BALASAHEB DESAI COLLEGE, PATAN
Arts, Commerce, Science (UG & PG), B.C.A., B. Com. IT, Junior & Vocational

बाळासाहेब देसाई कॉलेज, पाटण

कला , वाणिज्य, विज्ञान (पदवी व पदव्युत्तर) , बी.सी.ए. , बी.कॉम आय.टी. कनिष्ठ आणि व्यवसाय अभ्यासक्रम

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NAAC 'A+' 'Grade' (CGPA 3.35), DST-FIST (O Level), DBT STAR College



Department of Commerce

B.Com. (Bachelor of Commerce)

In accordance with National Education Policy with effect from academic year 2024-25

PROGRAM OUTCOMES (PO): B.COM.

PO ₁	Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment
PO ₂	Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
PO ₃	Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.
PO ₄	Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, moulding them into future visionaries, management leaders that are compassionate yet efficient.
PO ₅	The course provides an extreme and rigorous base for teaching, research, and allied business administration

PROGRAM SPECIFIC OUTCOMES (PSO): B.COM.

After completion of B.Com Degree program the graduates will be able to.....

PSO ₁	Demonstrate extensive and coherent knowledge of commerce and its applications in real business world
PSO ₂	Understanding of various concepts and theories providing strong academic foundation
PSO ₃	Demonstrate educational skills in areas of Marketing, Finance, Accounting, HR, Tax, Economics, and several other branches of Commerce
PSO ₄	Acquire various soft skills (like communication, organizing, and analytical) required to manage complete business situation as well as life situations
PSO ₅	Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies
PSO ₆	Fulfil one's learning requirements to provide an insight of research in Commerce and interdisciplinary areas while seeking research pursuits
PSO ₇	Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyse problems and issues and solve complex problems with well-defined solutions
PSO ₈	Good value systems leading to high ethical and moral conduct in society at large
PSO ₉	Competencies and attitudes
PSO ₁₀	Values

M. V. S. Kamble
M. V. S. Kamble
Head, Dept. of Commerce



[Signature]
PRINCIPAL
Balasaheb Desai College
Patan, Dist: Satara

Balasaheb Desai College, Patan

Department of Commerce

B.Com (NEP 2.0) Part – I (Semester-I)

Course Outcomes (COs)

After studying this course, students will be able to.....



Subject: Accountancy Paper-I

- 1) Complete accounting procedure in the case of amalgamation of partnership firms.
- 2) Understand accounting procedure in the case of conversion of partnership firms into a company.
- 3) Make accounting process for distribution of cash when a partnership firm is dissolved.
- 4) Make accounting of joint life policy of partners.

Subject: Business Administration Paper-I

1. Understand the contributions towards the management
2. Explain in detail types of change in management
3. Apply principles of management in various field of business
4. Demonstrate the plan of crisis management.

Subject: Business Economics Paper I

1. Understand the concept, nature & importance of Business Economics
2. Able to do demand analysis
3. Decide optimum production level
4. Familiar with various types of production cost and revenue

Subject: SEC-I Marketing Skills Paper-I

1. Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
2. Analyse the process of marketing decisions involving product development and its role in value creation.

Subject: SEC-I Insurance Skills Paper-I

1. Understand the basic concepts of Life Insurance and Insurance contract.
2. Demonstrate documentation associated with taking life insurance policies.

Subject: AEC-I English for Business Communication -I

1. To enable students to learn and enrich vocabulary in English
2. To assist students to learn and use present and past tenses
3. To help students to use future aspect
4. To introduce different types of sentence constructions in English
5. To enable students to use new vocabulary in sentences with correct tenses.

Subject: IKS- Generic: Indian Business Management

1. Understand the key ideas of Indian management
2. Explain how to develop Indian thoughts in management
3. Application of values in Management
4. Demonstrate various examples of Indian thinkers and Indian business models before the students

B.Com (NEP 2.0) Part – I (Semester-II)

Course Outcomes (COs)

After studying this course, students will be able to.....



Subject: Accountancy Paper-II

1. Understand preparation of Statement of Affairs and calculation of profit or loss from incomplete records.
2. Convert single entry into double entry system
3. Prepare accounts of professionals
4. Maintain accounts of Non-Profit Organisations.

Subject: Business Administration Paper-II

1. Understand the various functions of management.
2. Explain in detail planning and decision-making process.
3. Apply theories of motivation in various fields of business.
4. Demonstrate the process of the controlling

Subject: Business Economics Paper II

1. Understand different market structure.
2. Analyze price and output determination in different market.
3. Familiar with product differentiation and selling cost.
4. Able to decide prices of production factors.

Subject: SEC-II Marketing Skills Paper-II

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3. Illustrate the measurement of effectiveness of a digital marketing campaign;
4. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation

Subject: SEC-II Insurance Skills Paper-II

1. Understand the basic concepts of General Insurance and Insurance contract.
2. Demonstrate documentation associated with taking non-life insurance policies

Subject: AEC-II: English for Business Communication -II

1. To enable students to describe the objects and things
2. To help students to describe the persons and places
3. To assist students to describe daily routine and processes
4. To develop students reading and comprehension skills
5. To inculcate values among the students

B.Com (NEP) Part-II (Semester-III)

Course Outcomes (COs)

After studying this course, students will be able to.....

Subject: Corporate Accounting Paper - I

1. Demonstrate accounting for issue of bonus shares, rights shares and sweat equity.
2. Demonstrate accounting for issue of debentures and redemption of debentures.
3. Explain the accounting of profit/loss prior to and after incorporation
4. Practice the fundamental accounting process on Tally ERP.

**Subject: Fundamentals of Entrepreneurship- Paper-I**

1. To impart theoretical knowledge of Entrepreneurship
2. To develop Entrepreneurship qualities and skills
3. To acquaint students with Steps involved in the formation of Small Enterprises
4. To enlighten students with Recent Trends and Concepts in Entrepreneurship

Subject: Money and Financial System Paper-I

1. Students explain the concept of money, its new incarnations and flow in to the economy
2. Students understood the financial system and its operation
3. Students understand the nature of banking business and practices

Subject: Macro Economics – Paper- I

1. The macro variables and nature and scope of macro economics.
2. The relevance of national income concepts and their applications.
3. Process of value of money determination.
4. Theory of output and employment generation.

Subject: Business Communication Paper-III

1. To enable the students to develop communication skills in English
2. To equip the students with the language skills for use in their personal, academic and professional lives
3. To develop students' employability skills
4. To help students to enter the job market with confidence and develop their ability to work effectively
5. To help students to learn and practice language skills and soft skills
6. To facilitate and help the students to acquire communication skills
7. To enable the students to cultivate a broad, humane and cultured outlook

Subject: Business Statistics – I

1. To explain the scope of statistics in business and apply sampling techniques in real life.
2. To summarize data by means of measures of central tendency and dispersion.
3. To explain the merits and demerits of various measures of central tendency and dispersion.
4. To carryout analysis of bivariate data using simple correlation and simple linear regression

B.Com. (NEP) Part-II (Semester-IV)**Subject: Corporate Accounting Paper – II**

1. Demonstrate accounting for redemption of Preference Shares.
2. Compute the value of shares as per distinct methods and differentiate between them.
3. Simulate practice of preparing financial statements as per the provisions of Indian Companies Act, 2013.
4. Practice the store accounting through Tally ERP.

Subject: Fundamentals of Entrepreneurship- Paper-II

1. To acquaint students with family business in India
2. To impart conceptual knowledge of Service and Agro Entrepreneurship
3. To aware students about Business Plan and Project Report
4. To inspire the students through successful stories of Entrepreneurs

Subject: Money and Financial System Paper-II

1. Students understand the changing nature of financial system
2. Students equipped explain and make use of the E- Banking services
3. Students enable to analyse the stance of RBI's monetary policy

Subject: Macro Economics – Paper- II

1. Theories of trade cycle in connection with business.
2. Theory of Public finance relating to economy, business and citizens.
3. The trade and business practices through international trade theories.
4. The determination of rate of exchange.

**Subject: Business Communication Paper IV**

1. To enable the students to develop communication skills in English
2. To equip the students with the language skills for use in their personal, academic and professional lives
3. To develop students' employability skills
4. To help students to enter the job market with confidence and develop their ability to work effectively
5. To help students to learn and practice language skills and soft skills
6. To facilitate and help the students to acquire communication skills
7. To enable the students to cultivate a broad, human and cultured outlook.

Subject: Business Statistics: Paper- II

1. Understand discrete and continuous random variables, their respective probability distributions.
2. Identify the applications of Binomial, Poisson and normal distributions.
3. Measure trend and seasonal variations in time series data.
4. Compute and interpret simple and weighted index numbers.
5. Construct and apply variable and attribute control charts

B.Com (NEP 1.0) Part – III (Semester-V)**Course Outcomes (COs)**

After studying this course, students will be able to.....

Subject: Advanced Accountancy Paper- I

1. Practice the Preparation of Financial Statements of Banks.
2. Demonstrate accounting for hire purchase system.
3. Simulate accounting situations regarding computation of insurance claim.
4. Explain the accounting process on Tally with GST.

Subject: Advanced Accountancy (Auditing) Paper- II

1. To understand the concept and types of audit
2. To identify the residential status and its implication on tax liability
3. To understand the concept of exemption from income
4. To know the computation of income from various sources as well as total income

Subject: Modern Management Practice- Paper-I

1. To impart knowledge of modern management
2. To explain the concepts of emotional and social intelligence.
3. To apply concepts of CRM.
4. To demonstrate the process of talent management.

Subject: Business Regulatory Framework Paper- I

1. Understand various laws related to business.
2. Explain Contract, labour laws, Sale of Goods Act, GST and Partnership acts.
3. Apply legal knowledge and framework for various business transactions.
4. Demonstrate making contracts, maintaining records under labour laws, GST mechanism etc.

Subject: Cooperative Development Paper- I

1. Study the meaning and principles of Co-operation.
2. Study the agricultural and Non-agricultural Credit Co-operative institutions.
3. Study the Co-operative credit system
4. Study the important cooperative organizations

Subject: Indian Economic Environment Paper- I

1. Understand the significance and position of Indian economy at the world level.
2. Understand the scenario of agricultural and industrial sectors.

3. Aware regarding Indian economy is facing some of the fundamental economic problems.
4. Make plans and solutions to these being as a citizen.
5. Understand the correlations between economic and social problems.



B.Com (NEP 1.0) Part – III (Semester-VI)

Subject: Advanced Accountancy Paper – III

1. Practice the preparation of financial statements of banks.
2. Demonstrate accounting for farms and hire purchase system.
3. Simulate accounting situations of insurance claim.
4. Explain the accounting process on Tally with GST.

Subject: Advanced Accountancy (Taxation) Paper– IV

1. To understand the basic concepts of income tax and basis of charge
2. To identify the residential status and its implication on tax liability
3. To understand the manner of computation of income under each head
4. To understand the manner of computation of total income and Tax

Subject: Modern Management Practice- Paper-II

1. To impart knowledge of total quality management.
2. To understand the Japanese and Chinese Management Practices
3. To know the concept of Event and Performance Management.
4. To understand the concept of time and stress management.

Subject: Business Regulatory Framework Paper- II

1. Understand various laws related to business, e commerce, consumers, SEBI and Negotiable instruments etc.
2. Explain Detail formation and management of company, consumer rights, cyber laws and crimes and various negotiable instrument.
3. Apply Consumer rights, e commerce transactions, shareholders rights etc.
4. Demonstrate process of company formation, trading of securities, IPR and Digital Signature.

Subject: Cooperative Development Paper- II

1. Equip with the cooperative legislations and fund management
2. Understand the institutional arrangement for cooperative education and training
3. Understand the nature, registration, legislation and audit of housing cooperatives
4. Understand the cooperative audit system and provisions

Subject: Indian Economic Environment Paper- II

1. Students will understand the Indian and global economic environment.
2. Students will equip with proper knowledge of Indian economic planning.
3. Students will enable with the knowledge of the plans and strategies toward foreign capital and multinational corporations.
4. Students will get acquainted with the functions, mechanism and performance of International financial, trade and regional cooperation institutions



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