

**M. B. MORE FOUNDATION'S  
ARTS, COMMERCE & SCIENCE WOMEN COLLEGE**

Affiliated to Mumbai University

**Chairman & President : Hon. Mr. Vijayrao Mahadevrao More**

**ESTD 2012**

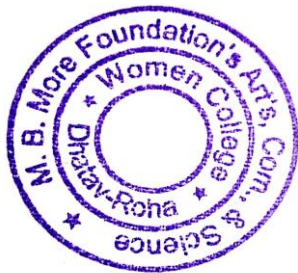
Outward No.


Date :

**Program Outcomes (Po's) Of Bachelor Of Commerce (B.Com.)**

Students who have taken admission to this program of B.Com are expected to concentrate upon the following outcomes.

- 1) Commercial sense.
- 2) Develop managerial skills.
- 3) Entrepreneurial skill.
- 4) Budgeting policy.
- 5) Human Resources Management.
- 6) Develop Numerical ability.
- 7) Well versed with business regularity framework.



  
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Art's, Com., Science Women College  
ALPo.Dhatav, Tal.-Roha, Dist.-Raigad.


**M. B. More Foundation's**  
**Arts, Commerce and Science Women College,**  
**Dhatav, Roha**



**Programme : Bachelor of Commerce (B.Com.)**

Sr. No	Class	Course	Course Outcomes (COs)
1	F.Y.B.Com. (Sem I)	Accountancy and Financial Management (UBCOMFSI.1)	<ul style="list-style-type: none"> <li>➤ Understanding the concepts of financial Accounting.</li> <li>➤ Exposure to nature and advantages of Accounting, Accounting concepts and conventions, Accounting Standards.</li> <li>➤ Preparation of Final Accounts of Manufacturing concern and departments.</li> </ul>
2	F.Y.B.Com. (Sem II)	Accountancy and Financial Management (UBCOMFSII.1)	<ul style="list-style-type: none"> <li>➤ Accounting for hire purchase.</li> <li>➤ Getting knowledge about accounting procedure of single entry system, branch accounts and consignment accounts.</li> <li>➤ Accounting for fire insurance claim.</li> </ul>
3	S.Y.B.Com. (Sem III)	Accountancy and Financial Management (UBCOMFSIII.1)	<ul style="list-style-type: none"> <li>➤ Understanding basic concepts of partnership final accounts based on adjustment of admission or retirement /death of partner.</li> <li>➤ Getting acquainted with the procedure of piecemeal distribution of cash on liquidation of partnership firm.</li> <li>➤ Understanding the accounting procedure of amalgamation.</li> </ul>
4	S.Y.B.Com. (Sem III)	Financial Accounting and Auditing Management Accounting (UBCOMSSIII.201)	<ul style="list-style-type: none"> <li>➤ Creating knowledge about vertical arrangement of income statement and balance sheet.</li> <li>➤ Developing knowledge about preparation of common size statement, Comparative statement and trend analysis.</li> <li>➤ Developing knowledge about computing ratios.</li> <li>➤ Developing knowledge about estimation of working capital requirement.</li> <li>➤ Developing knowledge about project evaluation techniques.</li> </ul>

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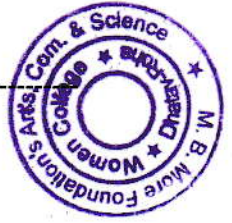
Sr. No	Class	Course	Course Outcomes (COs)
5	S.Y.B.Com. (Sem IV)	Accountancy and Financial Management (UBCOMFSIV.1)	<ul style="list-style-type: none"> <li>➤ Getting acquainted with company accounts.</li> <li>➤ Developing knowledge about redemption of preference share.</li> <li>➤ Developing knowledge about redemption of debentures.</li> <li>➤ Obtaining the knowledge of various provisions about profit prior to incorporation.</li> </ul>
6	S.Y.B.Com. (Sem IV)	Financial Accounting and Auditing –Audition (UBCOMSSIV.201)	<ul style="list-style-type: none"> <li>➤ Knowledge about auditing principles and techniques of auditing.</li> <li>➤ Getting knowledge of vouching of cash and credit transactions.</li> <li>➤ Knowing the appointment procedure of auditor.</li> <li>➤ Getting knowledge of verification of cash and credit transactions.</li> <li>➤ Knowledge about writing of audit reports.</li> </ul>
7	T.Y.B.Com. (Sem V)	Financial Accounting and Auditing- Financial Accounting (UBCOMTSV.1.1)	<ul style="list-style-type: none"> <li>➤ Creating knowledge about internal reconstruction of the company.</li> <li>➤ Attainment of knowledge about accounting procedure of company final account.</li> <li>➤ Ability to get the knowledge about personal investment Accounts.</li> </ul>
8	T.Y.B.Com. (Sem V)	Financial Accounting and Auditing-Cost Accounting (UBCOMTSV.2.1)	<ul style="list-style-type: none"> <li>➤ Creating knowledge about accounting for material, labour and overheads</li> <li>➤ Developing knowledge about preparation of cost sheets, tenders, quotations, etc. and reconciliation of cost accounts with financial accounts</li> </ul>

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9	T.Y.B.Com. (Sem VI)	Financial Accounting and Auditing – Financial Accounting (UBCOMTSVI.1.1)	<ul style="list-style-type: none"><li>➤ Understanding the accounting procedure for amalgamation and absorption of company</li><li>➤ Understanding the accounting procedure of liquidation of Ltd. company</li><li>➤ Understanding the transaction of foreign currency.</li><li>➤ Understanding the accounting procedure of underwriting of shares company.</li></ul>
10	T.Y.B.Com. (Sem VI)	Financial Accounting and Auditing-Cost Accounting (UBCOMTSVI.2.1)	<ul style="list-style-type: none"><li>➤ Developing knowledge about preparation of cost control accounts.</li><li>➤ Developing knowledge about procedure for accounting for contract accounts and process accounts.</li><li>➤ Developing knowledge about accounting for marginal and standard costing.</li></ul>


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1	F.Y.B.Com. (Sem I)	Commerce – I : Business Development (UBCOMFSI.2)	<ul style="list-style-type: none"> <li>➤ Getting knowledge of business &amp; objectives of business</li> <li>➤ Creating knowledge about business environment.</li> <li>➤ Getting knowledge of project planning</li> <li>➤ Getting acquainted with entrepreneurship.</li> </ul>
2	F.Y.B.Com. (Sem II)	Commerce –II : Business Development (UBCOMFSII.2)	<ul style="list-style-type: none"> <li>➤ Developing knowledge about concept of services</li> <li>➤ Developing knowledge about retailing</li> <li>➤ Getting knowledge of recent trends in service sector.</li> <li>➤ Creating knowledge about E-Commerce.</li> </ul>
3	S.Y.B.Com. (Sem III)	Commerce- III : Management – Functions & Challenges (UBCOMSSIII.2)	<ul style="list-style-type: none"> <li>➤ Getting acquainted with management, evolution of management thoughts and modern management approach</li> <li>➤ Getting knowledge of planning &amp; decision making</li> <li>➤ Creating knowledge about organizing.</li> <li>➤ Developing knowledge about directing and controlling.</li> </ul>
4	S.Y.B.Com. (Sem IV)	Commerce- IV : Management – Production & Finance (UBCOMSSIV.2)	<ul style="list-style-type: none"> <li>➤ Developing knowledge about production &amp; inventory management.</li> <li>➤ Getting knowledge of quality management</li> <li>➤ Creating knowledge about Indian financial system</li> <li>➤ Creating knowledge about recent trends in finance.</li> </ul>
5	T.Y.B.Com. (Sem V)	Commerce-V : Marketing & Human Resource Management (UBCOMTSV.4)	<ul style="list-style-type: none"> <li>➤ Developing knowledge about marketing and marketing research.</li> <li>➤ Getting knowledge of marketing mix</li> <li>➤ Creating knowledge about marketing ethics.</li> <li>➤ Getting acquainted with key marketing dimension.</li> </ul>

  
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6	T.Y.B.Com. (Sem VI)	Commerce-VI : Marketing & Human Resource Management (UBCOMTSVI.4)	<ul style="list-style-type: none"><li>➤ Creating knowledge about introduction to human resource management</li><li>➤ Developing knowledge about human recourse development</li><li>➤ Getting acquainted with human relations.</li><li>➤ Development knowledge about current issue in human resource management</li></ul>

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