

Mahatma Education Society's
Mahatma Night Degree College of Arts and Commerce
Chembur Naka, Mumbai- 400 071

Program Outcome

At the end of the three year Bachelor of Commerce (B.Com.) – General , the students will :-

- 1) Have a good base knowledge in the areas of Commerce, Finance and Accounts.
- 2) As the course offers a number of applied components like advertising, computer systems, P & SK, entrepreneurship & Mgmt. of small scale industries after completing graduation the students will be well equipped with skills required to set up & manage companies in the position of Sales managers, Marketing managers, HR managers, and other office administration related portfolios.
- 3) Students will also be equipped reasonably to start up their own businesses.
- 4) Though focused on Commerce & Accounts, the course is very comprehensive and offers knowledge in a number of specialized areas like costing, auditing, law, advertising etc. which would equip the students to face the dynamic challenges in the present industrial scenario.
- 5) After completion of the course , decision making capacity of the students will increase and they will be in a better position to take independent decisions both at the professional and personal fronts .

Program Specific Outcome

At the end of the B.Com. course , the students :-

- 1) Will be able to develop the right attitude to enter the job market based on the knowledge and skills they have acquired
- 2) The placement options and designations open up to them such as – a) Management accountant, Cost accountant, Asstt. Professors, teachers, stock agents, Govt. employment, Bank managers, etc. To achieve the above the students have to build on a

thorough base of the B.Com. by appearing for different competitive exams . for taking up further professional courses like CA, CS, CMA, MBA, MPSC, UPSC, IBPS etc.

- 3) Students can pursue higher studies & work in the area of research & development in Finance and Commerce.
- 4) Along with thorough subjective skills, acquired systematically,, within various disciplines of finance, auditing, taxation, accounting, management, communication, group discussions & theatrics, communication skills , students will be able to work as computer operators, auditors, audit assistants, tax consultants, and other financial & accounting supportive services.
- 5) A knowledge of both qualitative and quantitative techniques applied in business processes, will enhance the future career prospects of students to do well in business.

Course Objectives and Outcomes

Semester I and II	
Accountancy and Financial Management-I & II	<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To understand the basic Accounting Standards 2. To know the difference between capital expenditure and revenue expenditure 3. To know the departmental accounting and bases of allocation 4. To know the Hire Purchase system and their Accounting treatment 5. To know the accosting for Manufacturing Organization 6. To understand the accounting for Inventory valuation 7. To understand the accounting for Consignment 8. To know the accounting for Branch 9. To understand the accounting for Single entry system
	<p>Course Outcomes:</p> <ol style="list-style-type: none"> 1. Able to understand the Accounting Standards and their Accounting treatments 2. Able to bifurcate the expenditure into capital and revenue 3. Understand the accounting and allocation of expenses and income for departmental stores 4. Students able to do the accounting for Manufacturing, Consignment, Branch and Inventory Valuation 5. Able to prepare final accounting from incomplete information

<p>Commerce- I and II</p>	<p>Course Learning Objective</p> <ol style="list-style-type: none"> 1. To understand the economic activity Business 2. To understand the practical aspects and techniques of Business 3. To understand the execution and evaluation of Business 4. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in Commerce and Business Administration. 5. To understand the economic activity Services. 6. To understand the practical aspects and features of Services 7. To understand the execution and evaluation of Services 8. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in Commerce and Business Administration.
	<p>Course Learning Outcomes</p> <ol style="list-style-type: none"> 1 Define and discuss the features and importance of Business. 2 Discuss the impact of environment on Business. 3 Discuss the process of Project Planning and implementation. 4 Define and discuss Entrepreneurship and their types. 5 Discuss the problems faced by Women Entrepreneurs. 6. Define and discuss the features and importance of Media in Advertising. 7. Discuss Retailing 8. Discuss the recent trends in Service Sector 9. Practically experience and participate in various e-commerce techniques.
	<p>Learning objectives:</p> <ul style="list-style-type: none"> • To understand and apply simple techniques both mathematical and statistical to business situations, and to arrive at quick and accurate solutions to business problems . • To apply techniques of commercial arithmetic to financial and business applications , in particular, Insurance, Shares, Partnership businesses etc. • To understand the fundamentals of Operations Research useful in forming business strategy in order to maximize profit or reduce cost of production, by using the techniques of linear programming on business variables like cost, no of machines available etc. • To assist in decision making in Managerial positions in the areas of Marketing, Production , Finance and Market Research using statistical tools of correlation, regression .

	<ul style="list-style-type: none"> • To aide in MIS by throwing light to “what If? “ kind of questions in business sector and to be able to predict and analyse future trend s in business cycles using the techniques of trend analysis & decision theory. • To be able to apply statistical tools based on probability distributions both continuous and discrete , to real life situations in all sectors.
	<p>Learning outcome:</p>
<p>Mathematics and Statistics –I and II</p>	<ul style="list-style-type: none"> • Mathematical and Statistical techniques is a core course in the B.Com. course offered at the first year . • The course basically gives students knowledge about the mathematical and statistical tools used in business decision making . • How to collate, arrange and tabulate and organize data to make quick , correct and meaningful conclusions. • To understand the application of mathematical techniques to commercial and business applications like stocks, shares, interest, partnerships etc. • To understand the basics of operations in business cycles like linear programming problems which help in decision making in business typically in how to maximise profits and minimise production cost. • To apply the fundamentals of probablity theory in industrial statistics using probability distribution theory to predict unknown situations more accurately with least error . • To understand the correlation between various variables in any business set up and use this relationship to predict the future or trend . Analysis of the trend would also give the manager the insight into strategic business decisions as well as interventional strategies to be implemented as information to the Management . • MIS (Management Information Systems) like answering what – if kind of questions to business situations using regression analysis and predicting the future trend • Basic knowledge regarding CPI, SENSEX, and other indices in day to day financial applications applied to the real world situations. • Fundamentals of market research as well as right inferences to be drawn in business situations based on statistical tools .
<p>C o u r s e</p>	<p>Learning Objectives</p>

	<ul style="list-style-type: none"> • To understand the pluralistic nature of Indian society • To sensitize about the gender disparity in society. • To understand diversity as difference and disparity as inequality. • To understand the philosophy and structure of the Constitution of India and government bodies working at different levels of government administration • To create awareness about growing social problems in India <p>To understand the impact of globalisation on Indian society</p> <ul style="list-style-type: none"> • To introduce the concept of Human Rights and fundamental rights • To understand the importance of environment and sustainable development • To recognize factors that cause stress and conflict in present times • Awareness of social problems of Indian society: its challenges and remedies
	<p>Learning outcome</p> <ul style="list-style-type: none"> • This course is designed to create social awareness at a preliminary level for students across the board • To help the students to upgrade their knowledge on current challenges and issues of Indian society • To sensitize students about social problems plaguing Indian society and to emphasize the role of educated youth to address the same. • This course is designed to create social awareness at a preliminary level for students across the board • To help the students to upgrade their knowledge on current challenges and issues of Indian society • To sensitize students about social problems plaguing Indian society and to emphasize the role of educated youth to address the same.
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Environmental Studies-I and II</p>	<p>Course Objectives:</p> <ul style="list-style-type: none"> • Acquire an awareness of the environment as a whole. • Increase an awareness of the importance of living in harmony with the environment; • Develop an understanding of the interdisciplinary and holistic nature of the environment • Develop knowledge and understanding of environmental issues. • Gain a variety of experiences and acquire a basic understanding and knowledge about the environment and its allied problems. • Implement measures for the improvement and protection of environment.

Learning Outcome:

- Acquire an attitude of concern for the environment.
- Acquire the skills for identifying and solving environmental problems.
- Apply systems concepts and methodologies to analyze and understand environmental processes.
- Create better quality environment at the place of work and home.
- Participate in improvement and protection of environment.
- Implement measures for the improvement and protection of environment.
- Interpret maps of any region and read the information shown in the map.
- Reflect critically about their roles and identities as citizens, consumers and environmental factors in a complex, interconnected world.

Business Economics Semester I and II	<p>Course Objectives:</p> <ul style="list-style-type: none"> • To make students understand meaning and scope of business economies. • To understand demand function & demand forecasting. • To understand production function & production decisions. • To create awareness about cost concept of short run & long run • To understand different market structure in an economy. • To make student aware about price & output decision making under different market structure. • To explain the features of monopoly & perfect competition & their short run & long run production decisions. • To explain the features of oligopoly & monopolistic competition and their price output decision in short run & long run. • To understand different pricing practices. • To analysis the project selection by a firm <p>Learning Outcome:</p> <ul style="list-style-type: none"> • By end of this course students will have an understanding of business economies & various concepts used in business economics. • Students will get an understanding of demand function, production function & cost function. • Students will learn about micro economic concepts. Further business decision making & problem solving ability of a firms will be clear to them. • By the end of this course student's will be able to distinguish between different market structure. • Student's will understand how to select a project by applying different methods of capital budgeting. • The pricing practices adopted by a firm in real market condition. • Practical examples to understand the real economic conditions.
Semester III and IV	
Accountancy and Financial Management-III and IV	<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To understand the accounting procedure for partnership firms: <ol style="list-style-type: none"> a) Admission of partner b) Retirement of partners c) Death of partner d) Dissolution of firm e) Piecemeal distribution f) Conversion of firm into company 2. To understand the Company accounting and procedure: <ol style="list-style-type: none"> a) Issue of shares and Debentures b) Redemption of shares and debentures

	<p>3. To know the allocation of expenses and income into pre and post incorporation</p> <p>Course Outcomes:</p> <ol style="list-style-type: none"> 1. Students can able to understand the concept and accounting procedures for Partnership firms and partners: <ol style="list-style-type: none"> a) Admission of partner b) Retirement of partners c) Death of partner d) Dissolution of firm e) Piecemeal distribution f) Conversion of firm into company 2. Able to understand and prepare Journal entries for : <ol style="list-style-type: none"> a) Issue of shares and Debentures b) Redemption of shares and debentures 3. Students can able to prepare profit and loss account and allocate the income and expenses into pre and post incorporation of company.
<p>Advertising I-Semester-III and IV</p>	<p>Course Learning Objective</p> <ol style="list-style-type: none"> 1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company. 2. It aims to orient learners towards the practical aspects and techniques of advertising. 3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising 4. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company. 5. It aims to orient learners towards the practical aspects and techniques of advertising. 6. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising <p>Course Learning Outcomes</p> <ol style="list-style-type: none"> 1 Define and discuss the features and importance of Advertising. 2 Compare different types of advertising agencies. 3 Define and discuss the Economic & Social Aspects of Advertising 4 State the various techniques of Brand Building. 5 State the various aspects of Special Purpose Advertising . 6 Distinguish between advertising and publicity

	<ol style="list-style-type: none"> 1 Define and discuss the features and importance of Media in Advertising. 2 Discuss the planning of an advertising campaign 3 Discuss the Execution and Evaluation of Advertising 4 Apply the Fundamentals of Creativity in Advertising to create bill board advertisements.
Introduction Auditing- Semester-IV	<p>Learning Objective</p> <ol style="list-style-type: none"> 1. To understand the concept, meaning and objectives of Auditing. 2. To understand the systematic examination of books of records with the financial statements to find true and fair financial position of company. 3. To understand the nature and purposes of an engagement letter and explain the importance and elements of audit planning and explain the purposes of audit working paper and apply the concepts behind the preparation and organization of audit working papers. 4. To understand the basics of various types of audit 5. To understand the responsibilities for the preparation, planning, conduct and close out of internal audit. 6. To understand how to vouch income and expenses and verify assets and liabilities. Learning outcomes: <p>Learning Outcomes</p> <p>The students will be able to learn</p> <ol style="list-style-type: none"> 1. What are the types of audit and its advantages and disadvantages 2. How to plan an audit, the audit process and the documents to be prepared during auditing. 3. How to find out true and fair financial position of the company by vouching the income and expenses and verifying the assets and liabilities of company.
Management: Production and Finance- Semester-IV	<p>Learning Objective</p> <ol style="list-style-type: none"> 1. To understand the concept of Production and Inventory Management 2. To understand the concept of quality management and its tools and techniques. 3. To understand existing financial system 4. To acquaint the students with the working of financial markets in India.

	<ol style="list-style-type: none"> 5. To understand the structure and composition of Capital Market 6. To understand the recent trends in Finance
	<p>Learning Outcomes</p> <p>The students will be able to learn</p> <ol style="list-style-type: none"> 1. Various techniques and tools for Inventory management 2. Various techniques and tools for quality management like quality circle, TQM, Six Sigma, Kaizen and SERQUAL 3. Structure of Indian Financial market 4. Role of SEBI and Stock Exchanges 5. Concept , advantages of Mutual Fund 6. Derivative Market 7. Concept of Start-up ventures 8. Role of Micro Finance in Indian Economy
<p>Foundation Course-III and IV</p>	<p>Learning Objectives:</p> <ol style="list-style-type: none"> i. Develop a basic understanding about issues related to Human Rights of weaker sections, ecology, and science and technology. ii. Gain an overview of competitive examinations in certain career choices. iii. Appreciate the importance of developing a scientific temper towards technology and its use in everyday life.
	<p>Learning Outcomes:</p> <ol style="list-style-type: none"> i. Students will be sensitized to issues on human rights, ecology, and, science and technology. ii. Students will have a basic understanding of Competitive examinations. iii. Students will be inculcated with scientific temper and the use of technology in everyday life

Business Economics Semester III and IV	<p>Learning Objectives:</p> <ol style="list-style-type: none"> 1. To explain the economy as a whole for macroeconomic understanding. 2. To valuable macro-economic condition such as influence, unemployment, & growth. 3. To provide a clear explanation of many aspects of aggregative economic variables. 4. To make student aware about national income and its importance. 5. To understand various concept of public finance. 6. To analysis the various components of public finance. 7. To understand the budgeting objectives of central government. 8. To understand the objective & functioning of fiscal & monetary policy. <p>Course Outcomes:</p> <ol style="list-style-type: none"> 1. By the end of this course students are expected to understand macroeconomic concept & it's relevance to Indian economy. 2. Students are expected to understand the investment function & consumption function & it's practical relevance. 3. The idea of money, price and inflation should be clear from macroeconomics point of view. The macroeconomics predomination in policy decision should be clear to the students. 4. Student are expected to understand meaning of public finance & the scope of its studying. 5. The details explanation of public revenue, public expenditure & public debt is expected to provide greater inside of government finance. 6. The make students analysis the different monetary & fiscal policy decision taken by the government in due course of time
Semester V and VI	
Subject: Financial Accounting V and VI	<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To know the accounting for Personal Investment 2. To know the accounting for Company: <ol style="list-style-type: none"> a) Company final account b) Buy back of equity shares c) Internal reconstruction d) Amalgamation of Companies e) Underwriting of shares and debentures f) Liquidation of company <p>Course Outcomes:</p>

	<ol style="list-style-type: none"> 1. Students can able to prepare and understand the AS 13 2. Able to prepare the company final accounts and the importance of notes to accounts and Internal Reconstruction of Company, Amalgamation 3. Calculate and pass journal entries for Buy Back of Equity shares 4. Calculate the liability and journal entries for underwriting of shares and debentures 5. Realization of assets and distribution of income amongst the liability
Subject: Direct Taxes Semester- V	<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To know the income tax 2. To know the residential status of Individual 3. To know the computation of income under the head: <ol style="list-style-type: none"> a) Salary b) House property c) Capital gain d) Business and profession e) Other sources 4. To know the deduction under section 80 5. To know how to compute total taxable income of Individual
	<p>Course Outcomes:</p> <ol style="list-style-type: none"> 1. Able to understand the difference between direct tax and indirect tax 2. Able to understand and compute the residential status of Individual 3. Able to compute the income under the head: <ol style="list-style-type: none"> a) Salary b) House property c) Capital gain d) Business and profession e) Other sources 4. Able to understand the deduction under section 80 5. Able to compute the total taxable income of the individual
Subject: Indirect Taxes (Introduction to GST) Semester- VI	<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To know the meaning and need of GST in India 2. To understand the different concept under GST 3. To know and calculate: <ol style="list-style-type: none"> a) Scope of GST b) Computation of Liability under GST

	<p>c) Input Tax Credit d) Registration process</p>
	<p>Course Outcomes:</p> <ol style="list-style-type: none"> 1. Able to understand the need of GST in India 2. Able to know the different concept and definition under GST 3. Able to understand and compute the: <ol style="list-style-type: none"> a) Time of supply b) Place of supply c) Value of supply d) Computation of GST payable/ Receivable e) ITC 4. Able to understand and learned the registration under GST
MHRM- Marketing Semester V	<p>Course Learning Objective</p> <ol style="list-style-type: none"> 1 To understand the practical applications of Marketing in industry 2 To understand the role of Marketing in the functioning of a business organization. 3 To make the student aware about theories and principles associated with Marketing, and related terms. 4 To make the student aware about the modern emerging practices, key marketing dimensions and practical application of Marketing. 5 It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in Marketing Management. <p>Course Learning Outcomes</p> <ol style="list-style-type: none"> 1 Define and discuss the features and importance of Marketing 2 Compare strategic and traditional Marketing Management practices 3 State the Ps in Marketing Mix, Product, Price, Promotion, Place 4 Identify key marketing dimensions. 5 Compare competitive strategies for market leaders. 6 Define and discuss ethics in marketing
MHRM – Human Resource Management- Semester VI	<p>Course Learning Objective</p> <ol style="list-style-type: none"> 1. To understand the practical applications of Human Resource Management in industry 2. To understand the role of Human Resource Management, in the functioning of a business organization. 3. To make the student aware about theories and principles

	<p>associated with Human Resource Management, Human Resource Accounting and related terms.</p> <ol style="list-style-type: none"> 4. To make the student aware about the modern emerging practices, Trends in Human Resource Management and practical application of Human Resource Management 5. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in Human Resource Management.
	<p>Course Learning Outcomes</p> <ol style="list-style-type: none"> 1. Define and discuss the features and importance of Human Resource Management, Human Resource Development, Human Relations and Trends in Human Resource Management 2. Compare strategic and traditional methods of Human Resource Management 3. State the steps in scientific selection process 4. Identify different Leadership and Motivation theories. 5. Compare various Performance Appraisal Techniques. 6. Define and discuss the importance of Human Resource Accounting
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">P&SK – Purchasing and Store Keeping I- Semester V</p>	<p>Course Learning Objective</p> <ol style="list-style-type: none"> 1 To understand the practical applications of Purchasing in industry 2 To understand the role of Purchasing in the functioning of a business organization. 3 To make the student aware about planning, management and procedures associated with Purchasing, and related terms. 4 To make the student aware about the modern emerging practices, and practical application of the Purchase function. 5 It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in Commerce and Business Administration.
	<p>Course Learning Outcomes</p> <ol style="list-style-type: none"> 1 Define and discuss the features and importance of material management. 2 Compare material requirement planning procedures 3 State the scientific Purchasing Principles. 4 State the steps in Materials Research. 5 Compare purchase procedures. 6 Define and discuss e-material management practices.

P&SK – Purchasing and Store Keeping II- Semester-VI	<p>Course Learning Objective</p> <ol style="list-style-type: none"> 7. To understand the practical applications of Store Keeping in industry 8. To understand the role of Store Keeping; stores handling; stores accounting and stores record; inventory control; logistics and supply chain management in the functioning of a business organization. 9. To make the student aware about planning, management and procedures associated with Store Keeping, and related terms. 10. To make the student aware about the modern emerging practices, and practical application of the Store Keeping function. 11. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in Commerce and Business Administration.
	<p>Course Learning Outcomes</p> <ol style="list-style-type: none"> 1 Define and discuss the features and importance of store keeping. 2 Compare stores handling and store accounting procedures 3 Prepare ledger accounts pertaining to Methods of Valuation of Material – FIFO, LIFO and calculations pertaining to Simple average & Weighted average method 4 State various inventory control systems. 5 State the steps in logistics and supply chain management. 6 Distinguish between Bin Card and Stores Ledger
Cost Accounting	<p>Learning Objective</p> <ol style="list-style-type: none"> 1. To understand the practical applications of Cost Accounting 2. To understand allocation of cost. 3. To understand Process Costing 4. To understand Contract Costing 5. To understand the Marginal Costing and Standard Costing 6. To make the student understand Process Costing, Contract Costing and Cost Control accounts. 7. To understand Cost Control Accounts under Non- Integrated system <p>Learning Outcomes</p> <p>The students will be able to</p> <ol style="list-style-type: none"> 1. Prepare Contract account for continuous contracts, different contracts and incomplete contract 2. Calculate various Material and Labour variances for comparison.

	<ol style="list-style-type: none">3. Calculate PV ratio, Break Even Point, Margin of safety, Fixed Cost and Required sales to earn a desired amount of profit.4. Compare Job and Process Costing5. Identify different cost centers.6. Prepare a various accounts for a cost center.
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Learning Objective

1. To understand, analysis and functioning of India economy.
2. To understand the new economics policy and its impact on the various sector of the economy.
3. To spread awareness about crucial issues of sustainable development and social infrastructure industrial pollution etc.
4. To familiarize student about policy and program of the government & evaluate them. Further to analyze their effect on the economy.
5. To understand the concept of international trade & different theory of international trade.
6. To provide greater insight of international trade & various gains from trade.
7. To get an understanding about various policies & rules adopted by nations in the international trade
8. To understand exchange rate in international trade & functioning of central banks.

Learning Outcomes

1. Student will get an idea about the economic reform undertaken by the government in 1990-91.
2. The analysis of impact of new economic policy in the country even after three decades of reforms.
3. The various policy measures of government with respect to industrial & agricultural area would be explained and it would provide in-depth insight of the subject.
4. Various banking reforms, financing sectors & their financing & challenges would be more clear to the students.
5. It is expected that students will get an insight about reasons of international trade & different motives of international trade.
6. The co-operations of nation & tools for non-co-oration would be clear to the students.
7. The maintenance of record for international trade would be explained to them.
8. The functioning of WTO and role of exchange rate management would be more clear to students.

Learning Objective

1. To understand the concept of entrepreneur and entrepreneurship.
2. To explain the importance of entrepreneur in the country.
3. To understand the challenges and problem faced by entrepreneurs.
4. To understand the process of starting entrepreneurial venture in the country.
5. To study the focused areas of entrepreneur.
6. To understand micro small and medium scale enterprises (MSME).
7. To get an idea about supporting agencies of MSME.
8. To understand the registration process and industrial acts of MSME.
9. To study the organizational structure of MSME.
10. To study the various specialized focus areas in MSME

Learning Outcomes

1. To make student aware about entrepreneur and entrepreneurship.
2. To explain the problems of entrepreneurship and motivation of entrepreneurs.
3. To make the understand about the entrepreneurial venture and supporting agencies.
4. To explain the government support program for entrepreneurs.
5. To motivate students to start their entrepreneurial venture.
6. To make student aware about MSME.
7. To explain the organizational structure of MSME and best suited organizational structure for them.
8. To explain the specialized focus areas of MSME.
9. To motivate students to start small scale industries.