



Vidya Vikas Shikashan Sanstha, Hinganghat

MATOSHRI ASHATAI KUNAWAR ARTS, COMMERCE & SCIENCE WOMENS COLLEGE

NAAC Accredited B+

Principal

Dr. UmeshTulaskar

Sant Tukadoji Ward, Nandori Road, Hinganghat, Dist. Wardha -442301

(Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)

E-Mail ID: makm.college@gmail.com

Mobile No. 9850808807, (Office No. 8483922491)

(Estd. 2018)

PROGRAM OUTCOME, COURSE OUTCOME, TARGETSETTING and ATTAINMENT IS WELL DEFINED, DISSEMINATED and EXECUTED

Course outcomes of one course and policy of attainment and dissemination.

The institution aims at the holistic development of the student community and also fulfills the vision and mission of the institution. Faculty gets a wide knowledge about framing the POs, PSOs and COS.

Measuring Attainment Formal Mechanism,

the Institution evaluates the programmed outcomes, programmed specific outcomes and course outcomes through CIA and End Semester examination. Assignments, quizzes, tests, viva voce, laboratory records assess the learning attainment of the students. The end semester examination evaluates the summative course attainment. Result analysis and feedback, placement records ensure the evaluation of the attainment of learning outcomes. Direct Mechanism 93% of students attains eligibility to opt for their career in academia, research institutions, and industries.

The copy of POs, PSOs and Cos attached herewith, please find the attachment.

Fundamentals of Financial Accounting

Course Code: BAT1DSC01 — B. Com Semester I

- **CO1:** Students will be able to understand the historical development of accounting and differentiate between Bookkeeping and Accountancy.
 - **CO2:** Examine the Double-Entry system, including its features, benefits and drawbacks. Apply the golden rules of debit and credit in journal entries, considering GST.
 - **CO3:** The students will be able to utilise subsidiary books in place of ledgers for large businesses.
 - **CO4:** The students will be able to prepare financial statements for sole proprietorships with various adjustments.
 - **CO5:** The students will be able to understand Accounting Standards and IFRS basics.
-

Business Economics-I

Course Code: BBE1DSC01 — B. Com Semester I

- **CO1:** Students will be able to understand the meaning, scope, and importance of Business Economics in business decision-making.
 - **CO2:** Students will be able to explain demand concepts and analyse the elasticity of demand and its business applications.
 - **CO3:** Students will be able to understand consumer behaviour and utility theories for consumer decision analysis.
 - **CO4:** Students will be able to analyse production concepts, factors of production, and laws of production.
 - **CO5:** Students will be able to apply economic principles and theories in solving business and managerial problems.
-

Principles of Business Management

Course Code: BBM1DSC01 — B. Com Semester I

- **CO1:** Students will be able to understand basic concepts, functions and evolution of business management.
 - **CO2:** Students can apply planning and organizing techniques in business operations.
 - **CO3:** Students will analyse staffing, leadership, motivation and communication processes.
 - **CO4:** Evaluate controlling techniques and performance management systems.
 - **CO5:** Examine modern management trends, innovation and globalization challenges.
-

Business Statistics

Course Code: BAT2DSC02 — B. Com Semester II

- **CO1:** Students will be acquainted with the basic principles and utility of statistics in business operations.
- **CO2:** The students will be able to compute the measure of central tendency.
- **CO3:** Students will be able to upgrade their skills of presentation and interpretation of data with the help of tables, charts and diagrams etc.
- **CO4:** Students will be able to apply different measures of dispersion in business operations.

Fundamentals of Finance

Course Code: BBF2DSC02 — B. Com Semester II

- **CO1:** The students will be able to explain the basic concepts, scope, and importance of finance in personal, business, and public contexts.
- **CO2:** The students will be able to understand financial planning, budgeting, savings, investment, and responsible money management practices.
- **CO3:** The students will be able to analyse the structure and functioning of the financial system, markets and institutions.
- **CO4:** The students will be able to evaluate different investment avenues, risk-return relationships, and the role of financial markets in economic development.
- **CO5:** The students will be able to apply financial literacy concepts in decision-making related to credit, insurance, loans, and entrepreneurial finance.

Business Economics-II

Course Code: BBE2DSC02 — B. Com Semester II

- **CO1:** Students will be able to analyse and understand cost and revenue concepts and cost curves.
 - **CO2:** Students will be able to explain different market structures and pricing policies.
 - **CO3:** Students will be able to evaluate and describe national income concepts and measurement methods.
 - **CO4:** Students will be able to analyse Classical and Keynesian macroeconomic theories.
 - **CO5:** Students will be able to examine and understand business cycles and their impact on business decisions.
-

Bachelor of Commerce (B.com) (NEP) open Elective (O.E.)
Semester I
Course: Modern Commerce Fundamentals (2 Credits)

CO1

Students will be able to understand basic concepts, scope, and functions of modern commerce and its role in economic development.

CO2 Students will be able to Analyze different forms of business organizations and evaluate emerging trends and ethical practices in modern commercial activities.

Bachelor of Commerce (B.com) (NEP) Open Elective (O.E.)
Semester II
Course: Accounting in Business (2 Credits)

CO1 Students will be able to record business transactions and prepare basic accounting books such as •journal ledger, and trial balance.

CO2 Students will be able to prepare and interpret financial statements of Joint stock Company.

Value Education course (VEC-I)
Course Code: BIVec01T
Compulsory Course (Environmental Studies)

Course Outcomes: By the end of this course, students will be able to.

1. Focus on building a multidisciplinary understanding of ecological systems, natural resources, and the impact of human activity. Understand how to establish environmental monitoring programs.
2. Develop critical thinking for environmental protection, promote sustainable practices, and equip students to address local and global ecological.
3. Understand the structure and function of ecosystems, energy flow, food webs, and biodiversity.
4. Identify types of natural resources (e.g., water, forest, energy, land) and the consequences of their exploitation.
5. Analyze how human actions and economic policies affect the natural environment and global web of life.
6. Evaluate the causes, impacts, and mitigation strategies for environmental issues like pollution, global warming, and ozone depletion.
7. Grasp the shift from unsustainable practices to sustainable development and environmental ethics.
8. Understand key environmental protection acts, policies, and the role of communities in environmental movements.

Title: INDIAN KNOWLEDGE SYSTEM-I
Common for all Faculties IKS-Generic (Theory)
Course Code: BIIKSOI T

Course Objectives:

1. TO provide an overview Of Indian Knowledge System
2. To acquainting students with the vast and diverse Indian philosophy
3. To measure the Indian knowledge system with Modern Era. 4. To understand the roots of India culture and Traditions.

MAJOR: ACCOUNTING AND TAXATION

**B.COM. NEP (ACCOUNTING AND TAXATION)
SEMESTER III**

COURSE: INTRODUCTION TO ACCOUNTING PROCESS

COURSE TYPE: MAJOR

COURSE CODE: CBCAT3T03

NUMBER OF CREDITS: 04

COURSE OUTCOMES

CO1	Student will be able to identify the nature of transaction/ events and will be able to record the financial transactions
CO2	Students will be able to prepare the financial statement of Sole Proprietor
CO3	Student will be able to understand meaning, need and importance of Bank Reconciliation Statement and its preparation
CO4	Students will be able to prepare financial statement of Co-operative Society, as per Maharashtra State Co-operative Societies Act, 1960.

COURSE: ACCOUNTING FOR SPECIAL TRANSACTIONS

COURSE TYPE: MAJOR

COURSE CODE: CBCAT3T04

NUMBER OF CREDITS: 04

COURSE OUTCOMES

CO1	Students will be able to distinguish between Hire Purchase and Instalment System
CO2	Students will be able to prepare Consignment Accounts
CO3	Students will be able to prepare Branch Accounts
CO4	Students will be able to recognize the factors influencing the valuation of Goodwill
CO5	Students will be able to understand Accounting for Different Special Transactions

MAJOR: BUSINESS ADMINISTRATION

B.COM. NEP (BUSINESS ADMINISTRATION)

SEMESTER III

COURSE: EVOLUTION OF BUSINESS AND COMMERCIAL GEOGRAPHY

COURSE TYPE: MAJOR

COURSE CODE: CBCBA3T03

NUMBER OF CREDITS: 04

COURSE OUTCOMES

CO1	The students will be able to Analyse the impact of industrial revolutions, European business expansion, and major historical events.
CO2	The students will be able to Evaluate the effects of geopolitical events and the rise of the IT era on global business and economic transformations.
CO3	The students will be able to Understand the Role of Commercial Geography in Business
CO4	The students will be able to Assess the Role of Industries in Economic Development
CO5	The students will be able to Develop the practical understanding of global business trends

COURSE: ECONOMICS - I

COURSE TYPE: MAJOR
COURSE CODE: CBCBA3T04
NUMBER OF CREDITS: 04

COURSE OUTCOMES

CO1	Students will be able to evaluate the preparties of indifference curve and measure the elasticity of demand
CO2	Students will be construct the production function for give variables
CO3	Students will be able to recognise Returns of Scale
CO4	Students will be able to understand and recognise various types of costs and revenue under different market strictures
CO5	Students will be able to determine the Price and output in various market Structure

MAJOR: FINANCE AND BANKING

B.COM. NEP (FINANCE AND BANKING)
SEMESTER III

COURSE: FUNDAMENTALS OF BANKING

COURSE TYPE: MAJOR
COURSE CODE: CBCFB3T03
NUMBER OF CREDITS: 04

COURSE OUTCOMES

CO1	The students will be able to explore evolution and functions of banking in India
CO2	The students will be able to understand the Procedures & Practice in Banking Operations
CO3	The students will be able to analyse the concept of Technology in Banking System
CO4	The students will be able to gain knowledge about Negotiable Instruments & Endorsement
CO5	The students will have a comprehensive understanding of the fundamentals of Banking System in India

COURSE: ELEMENTARY CORPORATE FINANCE

COURSE TYPE: MAJOR
COURSE CODE: CBCFB3T04
NUMBER OF CREDITS: 04

COURSE OUTCOMES

CO1	The students will be able to understand the basics of Corporate Finance and Financial Management
CO2	The students will be able to identify and understand the various Sources of Finance for the Corporate
CO3	The students will be able to calculate the Cost of Capital and Leverages
CO4	The students will be able to evaluate Capital Structure and Dividend Policy

MINOR: BUSINESS ECONOMICS

SEMESTER III

COURSE: MICRO ECONOMICS
COURSE CODE: CBMBE3T02
NUMBER OF CREDITS: 04

COURSE OUTCOMES

CO1	The Students will be able to understand the subject matter of Economics and scope of micro economics and its usage.
CO2	The Students will get acquainted with the concept of Utility and its types
CO3	The students will get knowledge about concept of Demand and Supply and their scope along with elasticity and its types in detail
CO4	Students will get insights in various factors of production and its return along with its strategy and methods of calculations.

VOCATIONAL SKILL COURSE (VSC)

B.COM, BBA, B.Sc. (Finance) NEP

SEMESTER III

COURSE: UNDERSTANDING BUSINESS DOCUMENTATION

COURSE TYPE: VSC
COURSE CODE: CBVBD3P03
NUMBER OF CREDITS: 02

COURSE OUTCOMES

CO1	The Students will be able to Understand the purpose and importance of business documentation.
CO2	The Students will be able to Identify different types of business documents and their uses.
CO3	The Students will be able to Apply best practices in writing, formatting, and structuring business documents.
CO4	The Students will be able to Evaluate the role of documentation in business communication and decision-making.
CO5	The Students will be able to Develop proficiency in drafting and editing professional business documents.

Faculty of Commerce and Management

Odd Semester Open Elective – 2 Credits

Course Name: Professional Ethics

Course outcomes

CO1	The student will be able to understand various human values needed in social and professional world and should be able to implement those.
CO2	The students will be able to comprehend human values imbibed in ancient Indian education system.
CO3	The students will be able to examine principles of ethics and their practice in a rational organization.
CO4	The students will be able to examine and analyse ethical dilemma and ways to resolve the ethical issues in an effective way.

Faculty of Commerce and Management

Even Semester Open Elective – 2 Credits

Course Name: Introduction to Company Law

Course Outcome

CO1	The students will be able to get familiarise with the concept of company and will be able to differentiate between company and partnership
CO2	The students will be aware of rights and duties of promoters. They will also be able to demonstrate the remedies available to the company against the promoter
CO3	The student will be able to demonstrate the procedure of formation of company and will be able to state the contents of Articles of Association and Memorandum of Association
CO4	The students will be able to recognise different method of becoming member of company
CO5	The students will be able to gain knowledge about share capital and will be able to demonstrate the procedure of alteration and reduction of capital

ACCOUNTING AND TAXATION – MAJOR

1. Financial Accounting – II

Code: CBCAT5T07 | Semester V

- **CO1:** Students will be able to prepare and identify different types of shares, and will be familiarised with the valuation of shares by different methods.
- **CO2:** Students will be able to gain knowledge as per the Indian Companies Act, 2013 and the preparation of the final accounts of Public Utility companies.
- **CO3:** Students would be able to identify the types of General insurance and terms like unexpired Risk, and will be able to prepare Final accounts as per IRDA Regulation 2002.
- **CO4:** Students will get information about how the pre- and post-incorporation profit of a newly formed company is calculated.

Computerized Accounting

Code: CBCAT5P01 | Semester V

- **CO1:** Students will understand the concept, scope, and importance of computerised accounting in modern business.
- **CO2:** Students will be able to apply accounting software (e.g., Tally, QuickBooks, Zoho Books) for recording and reporting financial transactions.
- **CO3:** Students will be able to prepare and analyse computerised financial statements, including cash flow and ratio analysis.
- **CO4:** Students will understand compliance, security, and audit aspects of computerised accounting systems.
- **CO5:** Students will develop practical skills in using computerised accounting for decision-making and reporting.

Costing Techniques

Code: CBCAT5T08A | Semester V

- **CO1:** Understand and apply various advanced costing techniques in different industries.
- **CO2:** Analyse and prepare cost statements using process, contract, and service costing methods.
- **CO3:** Students will be able to make decisions through standard costing and calculate different variances.
- **CO4:** Students will be able to learn different service costing techniques and compute the cost.
- **CO5:** Develop problem-solving skills through practical numerical applications of costing methods.

Direct Taxes

Code: CBCAT6T09 | Semester VI

- **CO1:** The students will be able to get familiarize with basic concepts of income tax.
- **CO2:** The student will be able to understand the difference between the old Tax Regime and the New Tax Regime.
- **CO3:** The students will be able to calculate income from house property.
- **CO4:** The students will be able to understand various deductions under US 80C to 80U.
- **CO5:** The students will be able to calculate income from Salary.
- **CO6:** The students will be able to calculate income from Other Sources.

Company Accounts

Code: CBCAT6T10 | Semester VI

- **CO1:** Analyse the process and accounting treatment for the amalgamation and Absorption of companies.
- **CO2:** Students will be able to gain knowledge of the Reconstruction of Company, and will be able to understand the accounting procedures of Reconstruction and Reorganisation.
- **CO3:** Students will get information about buying, selling, profit and loss, securities investment, their original cost, and interest calculation.
- **CO4:** The student will be able to acquire the knowledge of the holding company and will be able to prepare a consolidated balance sheet.

Indirect Taxes

Code: CBCAT6T11A | Semester VI

- **CO1:** Understand the basic concept of taxation in India, including the difference between direct and indirect taxes and the evolution of indirect taxes before the introduction of GST.
 - **CO2:** Explain the concept, objectives, structure, and benefits of Goods and Services Tax (GST), including CGST, SGST, IGST, UTGST, GST rates, and the role of the GST Council.
 - **CO3:** Analyse important GST provisions such as taxable and non-taxable supply, composite and mixed supply, turnover, GST registration, and the reverse charge mechanism.
 - **CO4:** Develop knowledge about GST compliance procedures, including input tax credit, GST returns (GSTR-1, GSTR-3B), penalties, interest, and the E-Way Bill system.
 - **CO5:** Apply GST concepts to practical situations by computing turnover, input tax, output tax, utilisation of input tax credit, and determining GST liability for single and multiple suppliers.
-

B. BUSINESS ADMINISTRATION – MAJOR

Marketing Management – I

Code: CBCBA5T07 | Semester V

- **CO1:** Students will be able to familiarize with the basic concepts and techniques of marketing management.
- **CO2:** Students will be able to know Market Segmentation, Targeting, and Positioning.
- **CO3:** Students will be able to understand how to Develop Products.
- **CO4:** The student will be able to apply pricing strategies to different products.

Human Resource Management – I

Code: CBCBA5T08 | Semester V

- **CO1:** Students will be able to know the concept of human resource management.
- **CO2:** Students will understand the process of recruitment and selection.
- **CO3:** Students will know about human resource development.
- **CO4:** Students will be able to know the impact of AI on Service Marketing.

Entrepreneurship Development

Code: CBCBA5T09A | Semester V

- **CO1:** Students will be able to know the concept of entrepreneurship.
- **CO2:** Students will be able to know entrepreneurship in India.
- **CO3:** The student will be able to understand the process of forming entrepreneurship.
- **CO4:** Students will be able to know about government support for entrepreneurship.

Direct Taxes

Code: CBCBA6T10 | Semester VI

- **CO1:** The students will be able to get familiarize with basic concepts of income tax.
- **CO2:** The student will be able to understand the difference between the old Tax Regime and the New Tax Regime.
- **CO3:** The students will be able to calculate income from house property.
- **CO4:** The students will be able to understand various deductions under US 80C to 80U.
- **CO5:** The students will be able to calculate income from Salary.
- **CO6:** The students will be able to calculate income from Other Sources.

Business Statistics

Code: CBCBA6T11 | Semester VI

- **CO1:** Students will be able to understand advanced statistical techniques used in business analysis.
- **CO2:** Students will be able to apply statistical tools for forecasting and decision-making.
- **CO3:** Students will be able to analyse business trends using statistical methods.
- **CO4:** Students will be able to introduce statistical software used in business data analysis.

Human Resource Management – II

Code: CBCBA6T12B | Semester VI

- **CO1:** Students will be able to know the concept of the Human Resources relationship.
 - **CO2:** Students will understand recent trends in HRM and AI.
 - **CO3:** Students will understand the laws related to Benefits and Compensation.
 - **CO4:** Students will be able to know about the Act related to Labour welfare.
-

C. FINANCE AND BANKING – MAJOR

Stock Market Operations

Code: CBCFB5T07 | Semester V

- **CO1:** The students will be able to explain the structure and functioning of the Indian stock markets.
- **CO2:** The students will be able to compare various methods of Issue of Shares.
- **CO3:** The students will be able to interpret trading and settlement mechanisms.
- **CO4:** The students will be able to gain knowledge regarding various indices of the stock market.
- **CO5:** The students will be able to understand the regulatory and ethical dimensions of stock market operations.

Financial Management

Code: CBCFB5T08 | Semester V

- **CO1:** The students will be able to apply time value of money concepts in financial decisions.
- **CO2:** The students will be able to evaluate investment proposals using capital budgeting techniques.
- **CO3:** The students will be able to perform a financial analysis on the financial statements.
- **CO4:** The students will be able to analyse financial data by calculating several ratios.

- **CO5:** The students will be able to understand the concept of trend analysis and apply it the same for financial management.

Banking Regulations

Code: CBCFB5T09B | Semester V

- **CO1:** The students will be able to explain the statutory framework governing banks in India.
- **CO2:** The students will be able to interpret prudential norms and capital adequacy requirements in banking.
- **CO3:** The students will be able to understand supervisory mechanisms and compliance standards.
- **CO4:** The students will be able to analyse contemporary reforms and regulatory challenges in the banking sector.
- **CO5:** The students will be able to develop awareness of regulatory reforms in the Indian banking sector.

Mutual Fund Foundations

Code: CBCFB6T10 | Semester VI

- **CO1:** The students will be able to understand the structure and functioning of mutual funds in India.
- **CO2:** The students will be able to understand the regulatory and compliance framework governing mutual funds in India.
- **CO3:** The students will be able to classify and evaluate different mutual fund schemes.
- **CO4:** The students will be able to calculate and interpret NAV and performance ratios.
- **CO5:** The students will be able to make informed investment decisions using mutual fund products.

Working Capital Management

Code: CBCFB6T11 | Semester VI

- **CO1:** The students will be able to understand the concept of Working Capital and its financing.
- **CO2:** The students will be able to estimate working capital requirements scientifically using several methods.
- **CO3:** The students will be able to apply quantitative techniques in managing cash and receivables.
- **CO4:** The students will be able to understand the management of inventory.
- **CO5:** The students will be able to apply working capital techniques in a practical business situation.

Security Analysis and Portfolio Management

Code: CBCFB6T12A | Semester VI

- **CO1:** The students will be able to understand the fundamentals of investment, risk-return, and the time value of money.
- **CO2:** The students will be able to develop an outlook for fundamental analysis.
- **CO3:** The students will be able to gain knowledge about technical analysis and apply the same in practical trade situations.
- **CO4:** The students will be able to understand the development of the portfolio and related terminologies.
- **CO5:** The students will be able to apply the learnings to trade or invest in the securities market.

Commodity Markets

Code: CBCFB6T12B | Semester VI

- **CO1:** The students will be able to understand the concept of commodity markets and their evolution in India.
 - **CO2:** The students will be able to explain the structure and functioning of commodity markets.
 - **CO3:** The students will be able to gain knowledge about futures and options trading in commodities.
 - **CO4:** The students will be able to apply hedging strategies for risk management.
 - **CO5:** The students will be able to develop conceptual clarity regarding commodity markets and their economic significance.
-

D. BUSINESS ECONOMICS – MINOR

Indian Economy

Code: CBMBE5T04 | Semester V

- **CO1:** Students will be able to understand the basics of the Indian Economic scenario.
- **CO2:** Students will get knowledge on the components of the economy and major issues in the Indian Economy.
- **CO3:** Students will be able to get insights into the concepts of National Income and Per Capita Income, and their measurements.
- **CO4:** Students will be able to understand the details of Indian Industries and initiatives like Make in India.
- **CO5:** Students will get awareness of various Government schemes of welfare.

Public Finance

Code: CBMBE6T05 | Semester VI

- **CO1:** Students will be able to understand the basics of Public Finance.
 - **CO2:** Students will get knowledge on the components of Public Finance and social advantage.
 - **CO3:** Students will be able to get insights into sources of Revenue, expenditure, and the concept of Taxation and its effects.
 - **CO4:** Students will be able to understand the details of public debt, private debt, and their sources.
 - **CO5:** Students will get knowledge of the budget and fiscal policies.
-