

Shri Gujarati Seva Semaj's Sanchlit
SMT. C. B. SHAH MAHILA MAHAVIDYALAYA, SANGLI

B.Com III
COURSE OUTCOMES 2021-22

Program code	Program Name	Part	Semester	Sr. No.	Subject	Course code	Course Component	Course Name / Title	After Completion of the course the student will be able to :
002	B.Com	III	V	1.	English	510501	CC English Paper V (HL)	CC English Paper V (HL)	<ul style="list-style-type: none"> • To write sales letters and draft representation. • To respond critically and write about gender related issues from the prescribed stories.
002	B.Com	III	V	2.	English	520501	CC English Paper V (LL)	CC English Paper V (LL)	<ul style="list-style-type: none"> • To write letters of credit and collection and sales letter. • To become familiar with the tools of electronic communication • To develop critical and analytical thinking based on the fiction.
002	B.Com	III	V	3.	Economics	545505	Compulsory V	Public Finance and Banking	<ul style="list-style-type: none"> • Understand the sources of finance both public and private demonstrate the role of government to current market failures and possible advantage of public finance. • Understand the course of growing public expenditure for various programme and policies.

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002	B.Com	III	V	4.	Commerce	545506	Compulsory Component	Modern Finance	<ul style="list-style-type: none"> To understand broad overview of financial and portfolio. To Familiarize the learner with the concept of financial management To summarize the learner with the various factors influencing capital structure Be able to gain theoretical and practical knowledge.
002	B.Com	III	V	5.	Financial Accounting and Auditing	555115	Financial Accounting & Auditing - I	Management Accountancy	<ul style="list-style-type: none"> To enable the students to understand the theoretical and practical aspect of importance of budget. To familiarize the students with calculations of financial ratios. To understand the purpose and preparation of cash flow statement. To enable the students to understand the different types of investments and preparation of investment account.
002	B.Com	III	V	6.	Financial Accounting and Auditing	555215	Financial Accounting & Auditing - II	Corporate Auditing	<ul style="list-style-type: none"> To understand the meaning and objectives of audit of any commercial organization to achieve internal efficiency and accuracy. To understand the various types of audit and audit programme, audit working papers necessary to carry out audit by audit team. To understand the various vouchers prepared by organization as

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									<p>Documentary evidence for financial statement preparation and its evaluation by auditor.</p> <ul style="list-style-type: none"> To understand the special points to be covered by the auditor in carrying out by the audit of certain organizations.
002	B.Com	III	V	7.	Financial Accounting and Auditing	555315	Financial Accounting & Auditing - III	Cost Accountancy	<ul style="list-style-type: none"> To enable the students to understand the basic elements of cost, cost centre, cost unit and preparation of cost sheets. To enable the students to understand the basic components of cost of material, labor and factory overheads for preparation of process accounts. To understand the process of charging of overheads and classification of overheads. To enable the students to understand the reasons behind disagreement in profit calculated as per cost and financial accounts.
002	B.Com	III	VI	1.	English	610601	CC English Paper VI (HL)	CC English Paper VI (HL)	<ul style="list-style-type: none"> To socially respond relevant issues in the prescribed text. To prepare press releases and handouts. To write official reports.
002	B.Com	III	VI	2.	English	620601	CC English Paper VI (LL)	CC English Paper VI (LL)	<ul style="list-style-type: none"> To be familiar with the interview process To study literary text. To learn to prepare personal and committee reports. To interpret data to create pie-charts,

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									bar charts and graphs.
002	B.Com	III	VI	3.	Economics	645605	Compulsory VI	Issues of Indian Economy	<ul style="list-style-type: none"> • Develop ideas of the basic characteristics of Indian economy. • Understand agriculture as the foundation economic growth and development, analyze the economy as whole.
002	B.Com	III	VI	4.	Commerce	645606	Compulsory Component	Financial Markets	<ul style="list-style-type: none"> • To familiarize the learner with an overview of Indian financial system • To acquaint the learner with the functioning of money market and capital market • To learner will get insight into the working of financial exchanges in India. • To provide the learner with various aspects of financial derivatives.
002	B.Com	III	VI	5.	Financial Accounting and Auditing	655415	Financial Accounting & Auditing - IV	Management and Corporate Accountancy	<ul style="list-style-type: none"> • To enable students to understand and analyze the reasons for changes in the financial position of a company between two Balance sheet • To enable the students to understand the reasons for valuation of shares, various methods to carry out the valuation • To enable students to understand the basic rules for purchase/takeover of

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									<p>business, journal entries in the books of seller and purchaser</p> <ul style="list-style-type: none"> To understand the primary objective of working capital management to ensure smooth operating cycle of the business, to optimize the level of working capital and to minimize the cost of such funds.
002	B.Com	III	VI	6.	Financial Accounting and Auditing	655515	Financial Accounting & Auditing - V	Corporate Auditing	<ul style="list-style-type: none"> To understand the legal provision covered under the companies Act, 2013 dealing with appointment/removal, qualification and statutory obligation of auditor To understand the verification and valuation of various items covered by financial statement prepared for the joint stock company and its evaluation by auditor. To understand the prescribed format of company's Auditors Report order prescribed by the central Government and report to the stakeholders by the auditor. To understand the prescribed accounting standards issued by institute of chartered Accountant of India for preparation of financial statement to

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									Have statutory compliance.
002	B.Com	III	VI	7.	Financial Accounting and Auditing	655615	Financial Accounting & Auditing - VI	Income Tax	<ul style="list-style-type: none"> To understand the basic of income-tax as part of direct tax laws and the elementary definitions. To understand the theory and its practical application in preparation of computation of income under the head “Income from Salary” “Income from House property” , “Income from Business/Profession” and “Income from Other Sources” To Understand the theory and its practical application in preparation of computation of income under the head “Income from Business/profession” and “Capital Gain” To understand five heads of income to prepare computation of total income, the various deduction available under income tax laws, calculation of tax and adjustment of prepaid taxes.