

Faculty: Faculty of Commerce

Programme:

B.Com. Part I (Sem. I & II):

Three Year Integrated Degree Programme compulsory of SIX semesters under the Choice Based Credit System.

The curricular pattern shall be as under:

B.Com. Part I (Sem. I & II):

University Semester examination for each theory paper in each Semester. There are total 12 papers with 6 papers of each semester and total Credits are 48 having 24 Credits for each Semester.

1. There shall be ONE Ability Enhancement Compulsory Courses (Subjects) (hereafter termed as AECC) Compulsory English.

2. CC (Core Course (Financial Accounting))

3. GEC-A &/or GEC-B (Generic Elective Course (Business Economics, Principles of Business Management))

4. DSE (Discipline Specific Elective Any 2 (Insurance, Principles of Marketing, Commercial Geography))

B.Com. Part II (Sem. III & IV):

50 Marks CBCS examination for each theory paper in each Semester except Environmental Studies. For Environmental Studies at Semester IV, 70 marks will be for University Examination for theory paper and 30 marks for the Project Work.

The AECC, CC, GEC-A & GEC-B and DSE options:

B.Com. Part III (Sem. V & VI):

40:10 Patterns shall be applicable for each theory paper in each semester wherein 40 marks shall be for University Semester Examination and 10 marks for Internal Assessment (Seminars for Sem. V and Group Projects for Sem. VI).

Weightage: There shall be 1900 marks for 6 Semesters, CBCS Program:148 Credits.

Instructions:

1. For Examination rules/schedules/updates/Revised Guidelines visit www.unishivaji.ac.in
2. Minimum passing criteria 35%, 35% and above Pass Class 45% and above Second Class, 60 % and above First Class, 70% and above First Class with Distinction.
3. ATKT as per the University rule.

Desired Outcomes:

The institution strives to attain the POs, PSOs, COs through enrichment, capacity enhancement programmes supplemented with ICT based interactive, experimental learning besides, internships, apprenticeships besides transacting the prescribed curriculum in the academic framework.

Outcomes: Commerce Faculty

1. Programme Outcomes (PO):

PO1. The B. Com. Graduates are able to acquire basic and fundamental knowledge and skills for doing business and commercial activities of their choice.

PO.2 The program empowered the graduates to appear for various competitive exams or choose a profession of their choice such as CA, CS, ICWA, MBA, M.Com etc.

PO3. The program enabled the students to acquire the accounting knowledge, management principles, retail trading, banking and insurance transactions, business economics and financial management.

PO4. The students acquired knowledge in the field of management accounting, corporate accounting, statistical and mathematical techniques and knowledge relating to corporate law and business laws.

PO5. The Programme helped the graduates to pursue Post Graduate Studies like M.Com, MBA, MCA, ICWA, ISCI, etc.

2. Programme Specific Outcomes (PSO):

The programme specific outcomes enable students to develop proficiency in Commerce along with the subfields, especially Accountancy, Management, Insurance, Marketing & Entrepreneurship, Cooperative Development and Business Regulatory Framework. Learners also develop abilities in Business & Commercial approach. They get acquainted with the basic concepts and advanced theories in Commerce and know all theories of various subjects and branches of Commerce. They also know prominent Business tycoons & Theorists, their contributions towards society, their country. Students also inculcate Business & Commercial views & human values through the study of Commerce.

Student admitted to this program are expected to get the following outcomes:

After completion of the Programme, our students:

PSO1. Understand basic concepts of accountancy, principles of accountancy and accounting cycle to maintain accounts of trading & non-trading organizations.

PSO2. Get acquainted with the procedure of preparation of income statements, retained earnings, balance sheet and statement of cash flows which are required for external users and more useful to managers for managerial decision making.

PSO3. Inculcate different skills for analysis and interpretation of financial data to understand financial health of an organization and ensure that resources are being used to achieve the organizations objectives.

PSO4. Create awareness about changing macro – economic policies and theories

PSO5. Understand the efficiency and equity implication of market interference, including government policy.

3. Course Outcomes (CO):

B.Com. Part I – Ability Enhancement Compulsory Course (AECC 1)

(Compulsory English) (CBCS)

English for Business Communication (June 2018 onwards)

After studying the course, the students:

CO1. Gain knowledge about communication skills.

CO 2. Know how to develop Vocabulary.

CO 3. Improve the language and business correspondence.

CO 4. Draft official letters and business correspondence.

CO 5. Develop the skill of telephonic communication.

B. Com. Part I: Sem. I and II

Principles of Business Management: (Compulsory Paper) Paper I & II

After studying this course, students:

CO1. Understand the management and administrations in the business

CO2. Acquire theories of management by experts to develop managerial role.

CO3. Implement of the functions of management viz. planning, organizing, decision making controlling etc. in the business to achieve the goals of business.

CO4. Learn motivational aspects and the promotional keys by motivation in the business.

CO5. Enhance leadership and the ways of business communication.

B. Com. Part I: Sem. I and II

Financial Accounting: (Compulsory Paper) Paper I & II

After studying this course, students:

CO1. Understand the financial accounting process in the business.

CO2. Acquire the knowledge of financial accounting.

CO3. Prepare the financial statements practically with accounting principles, conventions and standards.

CO4. Study the role of Chartered Accountants, Company Secretaries, Cost Accountants, Tax consultants' accountant, auditor, tax consultants.

CO5. Participate in different commercial and economic activities

CO6. Enhance qualities through practical accounting system with tally with GST

B. Com. Part I: Sem. I and II

Principles of Marketing: Paper I& II

After studying this course, students:

CO1. Understand the concept of marketing management to develop marketing skills

CO2. Learn consumer behavior in the business environment through marketing management.

CO3. Gain the implementation of 4Ps in the marketing mix.

- CO4. Enhance research qualities, marketing segment, target marketing, positioning in the business after learning marketing aspects.
- CO5. Understand service marketing, as expected in the marketing environment.

B. Com. Part I: Sem. I and II

Micro Economics: Paper I & II

After studying this course, students:

- CO1. Know the decision making of consumers
- CO2. Identify the nature of revenue and cost of production.
- CO3. Comprehend the demand function and production function.
- CO4. Realize various production theories.
- CO5. Clarify the meaning of marginal, average, total revenue marginal, average and total cost and its implication.
- CO6. Understand pricing in different markets & judge the factors responsible for pricing.

B. Com. Part I: Sem. I and II

Insurance Paper I & II

After studying this course, students:

- CO1. Enable to understand meaning, scope, need and characteristics of insurance.
- CO2. Get information about various procedures of taking life insurance policy.
- CO3. Know about the structure, setup and function of life insurance business.
- CO4. Know about the various type of insurance.

B. Com. Part II, Sem. III & Sem. IV
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)(CBCS)
English for Business Communication
(Compulsory English)(June 2019 Onwards)

After studying the course, the students:

- CO 1. Develop communication skills in English (oral and written).
- CO 2. Help to enter the job market with confidence.
- CO 3. Encourage the active involvement in Competitive examination.
- CO 4. Facilitate to acquire language skills, employability skills, work effectively and confidently.

B. Com. Part II: Sem. III and IV
Fundamentals of Entrepreneurship: Paper I & II

After studying this course, students:

- CO1. Understand the concept of entrepreneurship and qualities, functions and role of entrepreneurship in changing environment.
- CO2. Understand the obstacles in entrepreneurship in business career.
- CO3. Know the entrepreneurship development concept and different institutions for its development.
- CO4. Understand the concepts of MSMEs, its importance and MSME policies.
- CO5. Understand women entrepreneurship, their problems and remedies to solve the problems as well as getting knowledge of rural entrepreneurship.
- CO6. Understand about project report of small scale units to prepare the project report in his business career and also getting insights of stories of successful entrepreneurs such as Tata, Dhirubai Ambani 'Vargis Kurian, Vitthal Kamat and getting motivated to start the career in business.

B. Com. Part II: Sem. III and IV

Corporate Accounting: Paper I & II

After studying this course, students:

- CO1. Understand the issues of shares and debenture with different aspects of market and get the knowledge of how to make an investment in financial securities in the stock market
- CO2. Get the knowledge of how to establish a company and to determine the profitability before and after incorporation of the company.
- CO3. Receive the knowledge of Tally software for computerized accounting, enabling them to get a job opportunity as an accountant.
- CO4. Understand the role of accounting standard in respect of companies and learn the practical issues related.
- CO6. Develop ability to understand computer application through Tally and become employable in firms, companies.
- CO7. Get ability to demonstrate accounting for issue of debentures and redemption of debentures.
- CO9. Simulate practice of preparing financial statements as per the provisions of Indian Companies Act 2013.

B. Com. Part II: Sem. III and IV

Macro Economics: Paper I & II

After studying this course, students:

- CO1. Identify the basic concept and theories of Macro Economics
- CO2. Get awareness about changing Macro Economics Policies and Theories
- CO3. Understand various concepts such as GDP, GNP, NNP, Per Capital, Disposable income, Per capita income and national income.

CO4. Identify the factors determining gross domestic product, employment, the general level of prices and interest rate.

CO5. Realize the law of markets, consumption function and investment function.

CO6. Judge the role of fiscal policy, monetary policy in developing economy.

CO7. Know features, phases and theories of trade cycle.

B. Com. Part II: Sem. III and IV

Money and Financial System

After studying this course, students:

CO1. Understand the nature, functions and issues related to money, banking and non banking financial intermediaries and financial system.

CO2. Know about changing role of banking and financial intermediaries in the process of growth & development.

CO3. Realize the term structure, role and functions of RBI, NBFIs, Development Banks, Commercial Banks, Money Market, Capital Market and Forex .

CO4. Get knowledge of the changing paradigms in Indian Banking.

B. Com. Part II: Sem. III and IV

Business Statistics

After studying this course, students:

CO1. Make familiar with statistical tools which are relatively used in business.

CO2. Impart the ability to collect present, analyze and interpret data.

CO3. Predict trend values by using list square methods in regression.

CO4. Understand how to collect, present, analyze and interpret the data.

B.COM. III: SEM V & VI

Modern Management Practices: Paper I& II

After studying this course, students:

- CO1. Understand the modern concepts of management practices about the growing size and complexity of business.
- CO2. Understand the concept of strategic management. Getting known with the corporate governance and social responsibility from different areas of social responsibilities
- CO3. Understand the new concepts in management.
- CO4. Get known with modern management and understanding MBO.

B.COM. III: SEM V & VI

Business Regulatory Framework (Paper I& II)

After studying this course, students:

- CO1. Get provided with fundamental information about the Indian Legal System related to the business.
- CO2. Get knowledge the laws, functions of the court.
- CO3. Understand the basic principles of law that apply to business organizations
- CO4. Study business law in the global context.
- CO5. Gain knowledge of legal environment in which a consumer and business operations

B.COM. III: SEM V & VI

Advanced Accountancy (Paper I, II, III & IV)

After studying this course, students:

- CO1. Understand the utility of advanced accountancy, auditing, taxation in practices with accounting software.
- CO2. Visit banks, insurance companies etc for better understanding of working and functioning
- CO3. Develop their potential and skill for employment opportunities as accountant, auditor and tax consultant in various firms.
- CO4. Pursue the master degrees for advanced and professional knowledge.

B.COM. III: SEM V & VI

Business Environment: Paper I& II

After studying this course, students:

- CO1. Understand characteristic features of structural changes in Indian Economy.
- CO2. Comprehend the nature and impact of new economic reforms on the Indian Economy.
- CO3. Know the problem of unemployment, poverty, rising economic and social inequality and problems of regional imbalances in India
- CO4. Evaluate the changing role of agricultural, industrial and service sector and foreign sector in Indian Economy.
- CO5. Measure the problems and prospects of cottage and small scale industries, and industrial sicknesses.

B.COM. III: SEM V & VI

Co-Operative Development: Paper I& II

After studying this course, students:

- CO1. Understand the Principles of Co-Operation & Co-Operative Movement in India.
- CO2. Know the Structure, types, functions, problems and remedies agricultural and Non-agricultural Credit Co-operative institution.
- CO3. Evaluate the impact of Globalization on co-operative Movement.
- CO4. Get basic knowledge of cooperative society and its administration.
- CO5. Understand New Economic policy since 1991 and co-operative Movement.