



AAER's

Asian College of Science and Commerce

Affiliated to SPPU and Approved by Govt of Maharashtra Accredited by NAAC with B+ Grade



Course Outcome

The examination format consists of continuous assessment, which accounts for 30 marks for internal evaluation and 70 marks for external evaluation.

Class: F.Y.B.Com.(Semester-I)

Sr. No.	Course Name	Course Outcomes
1.	Compulsory English- I	To offer relevant and practically helpful pieces of prose and poetry to students so that they not only get to know the beauty and communicative power of English but also its practical application
		To expose students to a variety of topics that dominate the contemporary socioeconomic and cultural life
		To develop oral and written communication skills of the students so that their employability enhances
		To develop overall linguistic competence and communicative skills of students
2	Financial Accounting- I	To impart knowledge of basic accounting concepts
		To create awareness about application of these concepts in business world
		To impart skills regarding Computerized Accounting
		To impart knowledge regarding finalization of accounts of various establishments.
3	Business Economics (Micro) - I	To impart knowledge of business economics
		To clarify micro economic concepts
		To analyze and interpret charts and graphs
		To understand basic theories, concepts of micro economics and their application
4	Business Mathematics & Statistics- I	1. To introduce the basic concepts in Finance and Business Mathematics and Statistics
		4. To learn some elementary statistical methods for analysis of data.
		5. The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods
5	Computer Concepts and Application - I	1. To make the students familiar with Computer environment.
		2. To make the students familiar with the basics of Operating System and business communication tools.
		3. To make the students familiar with basics of Network, Internet and related concepts.
6	Financial Accounting- II	To impart knowledge of various software used in accounting
		To impart knowledge about final accounts of charitable trusts
		To impart knowledge about valuation of intangible assets
		To impart knowledge about accounting for leases

7.	BANKING & FINANCE- I	To provide knowledge of fundamentals of Banking
		To create awareness about various banking concepts
		To conceptualize banking operations
8	Essentials of E-Commerce	To acquaint the learner with knowledge on the basics of E-commerce.
		To develop knowledge on various types of E-commerce business.
		To develop practical knowledge on effective design of Website and Domain Registration.
9	Marketing and Salesmanship- I	To give the insight of the basic knowledge of Market Segmentation and Marketing Mix
		To impart knowledge on Product and Price Mix.
		To establish link between commerce, business and marketing..
		To understand the segmentation of markets and Marketing Mix.
10	Marathi	विविध क्षेत्रातील भाषा व्यवहाराचे स्वरूप व गरज समजावून देणे.
		या व्यवहार क्षेत्रातील मराठी भाषेचे स्थान स्पष्ट करणे व त्यातील मराठीच्या प्रत्यक्ष वापराचा अभ्यास करणे.
		विविध क्षेत्रीय मराठी भाषेच्या वापराची कौशल्ये विकसित करणे.
		विविध लेखनप्रकारांचा अभ्यास व प्रत्यक्ष लेखनाची कौशल्ये वापरण्यास सक्षम करणे .
		विविध क्षेत्रातील कर्तृत्ववान व्यक्तींच्या कार्याची व विचारांची ओळख करून देणे.
11	Additional English	To expose students to a good blend of old and new literary extracts having various themes that are entertaining, enlightening and informative so that they realize the beauty and communicative power of English
		To make students aware of the cultural values and the major problems in the world today
		To develop literary sensibilities and communicative abilities among students
12	Financial Accounting- II	To impart knowledge of various software used in accounting
		To impart knowledge about final accounts of charitable trusts
		To impart knowledge about valuation of intangible assets
		To impart knowledge about accounting for leases



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Class: F.Y.B.Com.(Semester-II)

Sr. No.	Course Name	Course Outcomes
1.	Business Economics (Micro) - II	To impart knowledge of business economics.
		To clarify micro economic concepts.
		To analyze and interpret charts and graphs.
		To understand basic theories, concepts of micro economics and their application.
2.	Business Mathematics & Statistics- II	To introduce the basic concepts in Finance and Business Mathematics and Statistics.
		To familiar the students with applications of Statistics and Mathematics in Business.
		To acquaint students with some basic concepts in Statistics.
		To learn some elementary statistical methods for analysis of data.
		The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods.
3.	Computer Concepts and Application - II	To make the students familiar with Computer environment.
		To make the students familiar with the basics of Operating System and business communication tools.
		To make the students familiar with basics of Network, Internet and related concepts.
		To make awareness among students about applications of Internet in Commerce. To enable make awareness among students about e-commerce and M commerce
4.	FUNDAMENTALS OF BANKING – II	To develop the working capability of students in banking sector.
		To Make the Students aware of Banking Business and practices
		To enlighten the students regarding the new concepts introduced in the banking system
5.	Essentials of E-Commerce	To acquaint learners with electronic data interchange and its standards
		To develop knowledge about e-commerce process and payment solution
		To develop practical knowledge about security of e-commerce transactions
		To help students understand traditional v/s electronic retailing
6.	Marketing and Salesmanship- II	To introduce the concept of Salesmanship
		To give insight about various techniques required for the salesman
		To inculcate the importance of Rural Marketing.
		To acquaint the students with recent trends in marketing and social media marketing.
7.	Marathi	विविध क्षेत्रातील भाषा व्यवहाराचे स्वरूप व गरज समजावून देणे.
		या व्यवहार क्षेत्रातील मराठी भाषेचे स्थान स्पष्ट करणे व त्यातील मराठीच्या प्रत्यक्ष वापराचा अभ्यास करणे.
		विविध क्षेत्रीय मराठी भाषेच्या वापराची कौशल्ये विकसित करणे.

		विविध लेखनप्रकारांचा अभ्यास व प्रत्यक्ष लेखनाची कौशल्ये वापरण्यास सक्षम करणे .
		विविध क्षेत्रातील कर्तृत्ववान व्यक्तींच्या कार्याची व विचारांची ओळख करून देणे.
		विविध क्षेत्रातील कर्तृत्ववान व्यक्तींच्या कार्याची व विचारांची ओळख करून देणे.
8	Additional English	To expose students to a good blend of old and new literary extracts having various themes that are entertaining, enlightening and informative so that they realize the beauty and communicative power of English
		To make students aware of the cultural values and the major problems in the world today
		To develop literary sensibilities and communicative abilities among students



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Class: S.Y.B.Com.(Semester-III)

Sr. No.	Course Name	Course Outcomes
1.	Business Communication-I	To understand the concept, process and importance of communication.
		To acquire and develop good communication skills requisite for business correspondence.
		To develop awareness regarding new trends in business communication.
		To provide knowledge of various media of communication To develop business communication skills through the application and exercises.
2	CORPORATE ACCOUNTING -I	To acquaint the student with knowledge about various Concepts , Objectives and applicability of some important accounting standards associated with to corporate accounting.
		To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
		To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
		To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.
		To acquaint the student with knowledge about various Concepts , Objectives and applicability of some important accounting standards associated with to corporate accounting.
3	BUSINESS ECONOMICS (MACRO)	To familiarize the students to the basic theories and concepts of Macro Economics and their application.
		To study the relationship amongst broad aggregates.
		To impart knowledge of business economics.
		To understand macroeconomic concepts. To introduce the various concepts of National Income.
4	BUSINESS MANAGEMENT - I	To provide basic knowledge and understanding about various concepts of Business Management.
		To help the students to develop cognizance of the importance of management principles.
		To provide an understanding about various functions of management.
5	ELEMENTS OF COMPANY LAW	To develop general awareness of Elements of Company Law among the students.

		To understand the Companies Act 2013 and its provisions
		3To have a comprehensive understanding about the existing law on formation of new company in India.
6	Banking and Finance-I	To provide the knowledge about Indian Banking System
		To create the awareness about the role of banking in economic development.
		To provide the knowledge about working of Central Banking in India
		To know the functioning of private and public sector banking in India.



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Class: S.Y.B.Com.(Semester-IV)

Sr. No.	Course Name	Course Outcomes
1	Cost and Works Accounting -I	To understand the elements of cost
		To enable students to prepare a cost sheet.
		To facilitate the learners to understand, develop and apply the techniques of inventory control.
2	Essentials of E-Commerce	To acquaint the learner with knowledge on the basics of E-commerce.
		To develop knowledge on various types of E-commerce business
3	BUSINESS COMMUNICATION-II	To understand the concept, process and importance of communication
		To acquire and develop good communication skills requisite for business correspondence.
		To develop awareness regarding new trends in business communication
4	CORPORATE ACCOUNTING-II	To acquaint the student with knowledge of corporate policies of investment for expansion and growth through purchase of stake in or absorption of smaller units.
		To develop the knowledge among the student about consolidation of financial statement with the process of holding.
		To develop the knowledge among the student about consolidation of financial statement with the process of holding. To update the students with knowledge of the process of liquidation of a company
		To introduce the students with the recent trends in the field of accountancy
5	BUSINESS ECONOMICS (MACRO)-II	To familiarize the students to the basic theories and concepts of Macro Economics and their application.
		To understand the theories of money.
		To understand the phases of trade cycle and policy measures to elongate the trade cycle.
		To understand various concepts related to public finance. To understand credit creation of banks and money measures of RBI.
6	BUSINESS MANAGEMENT-II	To understand the concept, process and importance of communication
		To acquire and develop good communication skills requisite for business correspondence. trusts
		To develop awareness regarding new trends in business communication.
		To provide knowledge of various media of communication



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Class: T.Y.B.Com.(Semester-V)

Sr. No.	Course Name	Course Outcomes
1	ELEMENTS OF COMPANY LAW-II	To develop general awareness among the students about management of company
		To have a comprehensive understanding about Key managerial Personnel of company and their role in Company administration
		To acquaint the students about E Governance and E Filing under the Companies Act, 2013.
		To make students capable of becoming good human resource of the corporate sector.
2	BANKING & FINANCE-II	To provide the knowledge of Cooperative Banking in India
		To analyze the functioning of Development Banking
		To create the awareness about Banking Sector Reforms
3	Business Regulatory Framework	To provide conceptual knowledge about the framework of business Law in India.
		To orient the students about the legal aspect of business.
		To create awareness among the students about legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India.
4	ADVANCED ACCOUNTING – I	To acquaint the student with knowledge about various concepts, objectives, and applicability of some important accounting standards.
		To develop the knowledge among the students about reorganization of business regarding restructuring the capital
		To update the students with knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949.
5	Indian & Global Economic Development	To develop ability to analyze economic development process of India.
		To impart knowledge about the relevance of economic practices in modern competitive world
		To help the students develop a sound theoretical foundation for their future academic ventures.
6	Auditing	To acquaint themselves about the Definition, Nature, Objectives and Advantages of Auditing, Types of Audit, Errors and Fraud, Audit Program, Notebook, Working Paper, Internal Control, Check.
		To get knowledge about concept of Checking, Vouching, Verification and Valuation, Types of Audit Report and Auditing Assurance Standard.
		To know the various new concepts in computerized system and Forensic Audit.
7	Banking and Finance-Special	To acquaint the students with Indian Financial System and its various segments.

	Paper II	To make the students aware about Indian Money Market.
		To analyse and understand the functions of Indian Capital Market
8	Cost and Works Accounting II	To provide knowledge about the concepts and principles of overhead
		To Introduce the cost accounting standards and the cost accounting standard board.
		To understand the stages involved in the accounting of overheads.
		To understand the stages involved in the accounting of overheads.



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Class: T.Y.B.Com.(Semester-VI)

Sr. No.	Course Name	Course Outcomes
1	Banking and Finance- III	To understand the concept, process and importance of communication.
		To acquire and develop good communication skills requisite for business correspondence.
		To develop awareness regarding new trends in business communication.
		To provide knowledge of various media of communication
2	Cost and Works Accounting III	To understand the concept, process and importance of communication.
		To acquire and develop good communication skills requisite for business correspondence.
		To develop awareness regarding new trends in business communication
3	Business Regulatory Framework	To develop general awareness of Business Law among the students.
		To understand the various statutes containing regulatory mechanism of business and its relevant provisions including different types of partnerships.
		To have a understanding about the landmark cases/decisions having impact on business laws
4	ADVANCED ACCOUNTING – II	To acquaint the student with knowledge about the legal provisions regarding preparation and presentation of final accounts of Co-operative Societies.
		To empower to students about the branch accounting in simple.
		To make aware the students about the conceptual aspects of various recent trends in the field of accounting especially forensic accounting, accounting of CSR activities, accounting of derivative contracts and Artificial Intelligence in Accounting
5	Indian & Global Economic Development	To develop ability of students to analyze economic development process of India.
		To acquaint the students with the knowledge of recent trends in Human Development Index
6	Auditing & Taxation - II	To understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.
		To understand the income tax rules and regulations and its provisions.
		To have a comprehensive knowledge of calculation various types of income.
		To know the recent changes made by the finance bill (Act) every year and its impact on taxation of person.

7	Banking & Finance- II	To acquaint the students with Indian Financial System and its various segments.
		To make the students aware about Indian Money Market.
8	Cost and Works Accounting - II	To provide knowledge about the concepts and principles of overheads.
		To Introduce the cost accounting standards and the cost accounting standard board.
		To understand the stages involved in the accounting of overheads
9	Banking and Finance- III	To familiarize the Banking Laws and Practice in correlation to the Banking System in India.
		To understand the legal aspects of Banking transactions and its implication as a Banker and as a customer.
10	Cost and Works Accounting III	To familiarize the students with the Banking Laws and Practices in India
		To prepare learners to understand the basic techniques in Cost Accounting
		To understand the learner, application of Cost Accounting techniques in cost control and decision making.
		To enable the learners to prepare various types of Budgets.

