

# BACHELOR OF COMMERCE COURSE OUTCOMES

## F. Y. B. Com

### SEMESTER I

SYLLABUS	OBJECTIVES	OUTCOME
<b>Accountancy &amp; Financial Management-I</b>		
<p>1: Accounting standards issued by ICAI and Inventory valuation</p> <p>1. AS – 1: Disclosure of Accounting Policies</p> <p>2. AS–2: Valuation of Inventories (Stock)</p> <p>3. AS – 9: Revenue Recognition</p> <p>4. Inventories</p> <p>2: Final Accounts</p> <p>1. Capital and Revenue: Expenditure and Receipts</p> <p>2. Final accounts of Manufacturing concerns</p> <p>3. 3: Departmental Accounts</p> <p>1. Departmental Accounts</p> <p>4: Accounting for Hire Purchase</p> <p>1. Accounting for Hire Purchase</p>	<p>1. To introduce Indian Accounting viz; AS-1, AS-2 and AS-9 and to acquaint with methods of inventory valuation viz; FIFO and Weighted Average Method.</p> <p>2. To understand the classification of capital and revenue – expenditure and receipts.</p> <p>3. To introduce with Final Accounts of Manufacturing Concern</p> <p>4. To introduce Departmental Accounting</p> <p>5. To understand Hire Purchase Accounting and its application in business.</p>	<p>1. Students will get an insight into the AS-1, 2 and 9. Students will be able to solve practical problems on inventory valuation by FIFO and Weighted Average Method.</p> <p>2. Students will be able to recognize capital and revenue – expenditure and receipts. Students will be able to solve practical problems regarding Final Accounts of Manufacturing Concern,</p> <p>3. Students will be able to solve practical problems regarding Departmental Accounting</p> <p>4. Students will be able to solve practical problems regarding Hire Purchase Accounting.</p>
<b>Commerce-I</b>		
<p>1. Business: Features, scope, objectives, new trends.</p> <p>2. Business Environment: Components, interface, Trading blocs, WTO</p> <p>3. Project Planning: Steps in setting up a business, Legal provisions and documents, project report, feasibility study</p> <p>4. Entrepreneurship: Intra and entrepreneur, Types, competences, Institutions for development, Women entrepreneurship</p>	<p>1. To Learn the scope of business</p> <p>2. To gain knowledge of Business planning process</p> <p>3. To Learn about problems and promotion of women entrepreneurship</p> <p>4. To be aware of importance of Service Sector in current times</p>	<p>Upon completion, the student shall</p> <p>1. Learn the scope of business and impact of internal and external environment on business</p> <p>2. Gain knowledge of Business planning process and aspects of feasibility and project report</p> <p>3. Learn about problems and promotion of women entrepreneurship and get encouraged from study of entrepreneurship competencies and discover about Intrapreneur concept.</p> <p>4. Be aware of importance of Service Sector with special</p>

focus on the retail sector, Business Process Outsourcing, net banking and E-commerce

**Business Economics-I**

1. Scope and importance of B. Economics-  
 2. Demand analysis  
 3. Supply and production decisions  
 4. Cost concepts

1. By the end of this module, student should be able to understand the scope of Business Economics, have a good grip on concepts like opportunity cost, marginal analysis, basic economic relations, and equilibrium price in the market  
 2. Students should be able to understand Demand function, nature of demand curve under different markets, meaning, significance, types and measurement of elasticity of demand and relationship between elasticity of demand and revenue concepts.  
 3. Students learn about Production function, short Law of variable proportions, Isoquants, least cost combination of inputs, Laws of returns to scale, expansion path, Economies and diseconomies of scale and economies of scope.  
 4. Students study Cost concepts, cost output relationship in the short run and long run, Learning curve and Breakeven analysis.

1. Students are introduced to basic tools for economic analysis and know how they operate in case of an individual economic unit  
 2. Students are able to calculate, based on data, the impact of pricing decisions of individual firms on revenue and profit.  
 3. Students are able to appreciate the impact various output scale and input combination decisions made by the individual firms.  
 4. Students are able to understand the relationship between cost and output, recognize the economic impact of learning in the long run and calculate the break-even out level for individual firms

**Business Communication-I**

1) Theory of Communication  
 a) Concept of communication  
 b) Impact of technology enabled communication  
 c) Communication at work place  
 d) Business ethics  
 e) Barriers to communication  
 f) Listening  
 2) Business Correspondence

1. To develop awareness of the complexity of the communication process  
 2. To develop effective listening skills in students so as to enable them to comprehend instructions and to become a critical listener.  
 3. To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups.  
 4. To develop effective writing

After successful completion of the course the learner should be able to enhance his Listening, Speaking, Reading and Writing skills to meet the challenges of the world.

<p>a) Theory of Business Letter Writing b) Personnel correspondence 3) Language &amp; Writing Skills a) Commercial terms used in business communication b) Paragraph writing c) Tutorial activities</p>	<p>skills so as to enable students to write in clear, concise, persuasive and audience centric manner. 5. To demonstrate effective use of communication technology.</p>	
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### Environmental Studies-I

<p>Unit - I Environment and Ecosystem Unit – II Natural Resources and Sustainable Development Unit - III Population and Emerging Issues of Development Unit-IV Urbanisation And Environment Reading of Thematic Maps and Map Filling</p>	<ol style="list-style-type: none"> <li>1. To develop an in-depth understanding about the components of environment and functions of an Environment</li> <li>2. To know different natural resources, utilization, degradation and their conservation.</li> <li>3. To understand the concept of sustainable development.</li> <li>4. To understand the relationship of man with environment</li> <li>5. To provide knowledge about present and past population trends and issues.</li> <li>6. To help the learner understand how population explosion is changing the environment.</li> <li>7. To know about urbanization as a shift of human population with reasons.</li> <li>8. To know the consequences of urbanisation on nature, society, and economic life.</li> <li>9. To know environmentally significant features and places on world map</li> <li>10. To provide knowledge for interpretation of the data given on map with the help of various cartographic technique.</li> </ol>	<ol style="list-style-type: none"> <li>1. It will help to understand the complexities of our natural environment and relations between different components of environment.</li> <li>2. Understands the seriousness behind conservation of resources and concepts related to sustainable development vis-à-vis improvement of quality of life.</li> <li>3. Learners develops responsible environmental behavior and informed decision making and bring in changes in the attitude towards environment.</li> <li>4. Students will understand the migration pattern of population in the world and its implications. 2) students will become aware about the various efforts taken worldwide to solve the problems related to urbanization.</li> <li>6. Students will be able to do investigative studies on various environmental issues related to geographical location of the place.</li> </ol>
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### Mathematical and Statistical Techniques-I

<p>Unit 1 Shares and Mutual Funds Unit 2 Permutation and combination and Linear programming problem</p>	<ol style="list-style-type: none"> <li>1. To study and to calculate gain and gain % for the investment in Shares or mutual fund,</li> <li>2. To calculate NAV for SIP</li> <li>3. To learn addition and multiplicative principle of</li> </ol>	<ol style="list-style-type: none"> <li>1. Students will be able to understand concept of Shares and Mutual fund, able to determine profit, rate of interest etc for the investment.</li> <li>2. Students will be able to</li> </ol>
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<p>Unit 3: Unit III: Summarization Measures: a. Measures of Central Tendencies: b. Measures of Dispersions</p> <p>Unit 4: Elementary Probability Theory</p>	<p>counting, Permutation and combination</p> <ol style="list-style-type: none"> <li>4. To find graphical solution of LPP</li> <li>5. To study measures of central tendencies like Mean, Mode, Median, Quartile, decile, percentile and effect of deviations from these tendencies</li> <li>6. To study concept of probability, it's application and distribution</li> <li>7. To study various criteria fortaking decisions under different states of Nature: like a) decision under risk</li> <li>8. and b) decision under uncertainty</li> </ol>	<p>apply counting principles like combination and permutation in various problems</p> <ol style="list-style-type: none"> <li>3. Students will know how to determine optimal solution graphically</li> <li>4. Students will be able to apply mean, mode, median, standard deviation etc. in different areas of commerce accounts and economics</li> <li>5. Students will be able to calculate probability of basic real life problems</li> <li>6. Students will be able to take optimal decision using Decision theory or linear programming</li> </ol>
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### Foundation Course-I

<p>UNIT-I Overview of the Indian society and Indian culture.</p> <p>UNIT-II Disparity Part 1 with respect to stratification and inequality due to caste, class and estate system and the problem of handicapped.</p> <p>UNIT-III Disparity part 2 casteism, communalism, linguism and regionalism.</p> <p>UNIT-IV The Indian Constitution Preamble, features and fundamental duties.</p> <p>UNIT-V local self-government Urban and rural.</p>	<ol style="list-style-type: none"> <li>1. The students are expected to understand the nature of diversity in the Indian society along with rural Urban and tribal characteristics.</li> <li>2. Students are expected to learn the nature of stratification and inequality existing in the Indian society.</li> <li>3. The students learn about various issues dividing society into certain categories.</li> <li>4. Students learn about basic concepts of the Indian Constitution and its significance.</li> <li>5. Student learn about the functioning of the local self-government in the rural and urban area.</li> </ol>	<ol style="list-style-type: none"> <li>1. Students are made to understand the religious, linguistic and cultural diversity of the Indian society and its characteristics.</li> <li>2. Students are able to describe the nature of inequality and its causes and consequences on the society.</li> <li>3. Students are made to understand the nature of inequality caused due to these problems and find the solution.</li> <li>4. Students are able to understand the nature of preamble, features of the constitution and significance of fundamental duties.</li> <li>5. Students are able to understand working of the local self-government like municipal corporation, Z.P. Gram Panchayat etc.</li> </ol>
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### SEMESTER II

#### Accountancy & Financial Management-II

<p>1: Accounting from Incomplete Records</p>	<p>1. To learn preparation of final accounts from incomplete records of sole proprietor.</p>	<p>1. Students will be able to convert incomplete records into complete records to</p>
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<p>2: ConsignmentAccounts</p> <p>3: Branch Accounts</p> <p>4: Fire InsuranceClaim</p>	<p>2. To introduce the application of Consignment Accounts for the goods sold on consignment.</p> <p>3. To introduce the concept of Branch specifically - Dependent Branch and its accounting systems.</p> <p>4. To understand the need and importance of insurance and to enable the computation of fire insurance claim for the loss of stock by fire.</p>	<p>facilitate preparation of Final Accounts.</p> <p>2. Students will be able to understand the concept and practical aspect of Consignment Accounts.</p> <p>3. Students will be able to solve practical problems by Debtors System and Stock and Debtors System of Dependent Branch.</p> <p>4. Students will be able to solve practical problems on fire insurance claim.</p>
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### Commerce-II

<p>1. Concept of Services: Meaning, Characteristics, Scope and Classification of Services – Importance of service sector Services Mix, Service development cycle,</p> <p>2. Retailing Concept of organized and unorganized retailing, Trends in retailing, Store format, Non – Store format, Store Planning, design and layout. Retail Scenario in India and Global context</p> <p>3. Recent Trends in Service Sector, Concept and scope of BPO, KPO, LPO and ERP. Banking and insurance sector and logistics</p> <p>4. E-Commerce: types, present status, e-transition, online marketing research</p>	<p>1. To Learn the scope of business</p> <p>2. To gain knowledge of Business planning process</p> <p>3. To Learn about problems and promotion of women entrepreneurship</p> <p>4. To be aware of importance of Service Sector in current times</p>	<p>1. Learn the scope of business and impact of internal and external environment on business</p> <p>2. Gain knowledge of Business planning process and aspects of feasibility and project report</p> <p>3. Learn about problems and promotion of women entrepreneurship and get encouraged from study of entrepreneurship competencies and discover about Intrapreneur concept.</p> <p>4. Be aware of importance of Service Sector with special focus on the retail sector, Business Process Outsourcing, net banking and E-commerce</p>
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### Business Economics-II

<p>1. Market structure</p> <p>2. Pricing and output decisions under imperfect competition</p> <p>3. Pricing Practices</p> <p>4. Evaluating capital projects</p>	<p>1. Students learn about perfect Competition and Monopoly as two different market structures and Profit maximizing decisions by firms under these markets</p> <p>2. Students learn about Monopolistic competition and Oligopolistic markets and their key attributes,</p> <p>3. Students are exposed to</p>	<p>1. Students are able to understand different market situations and assess the working of firms under these, in order to fashion their responses to maximize their advantage, both as a consumer and a prospective entrepreneur.</p> <p>2. Students are now capable of distinguishing between different real life market</p>
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	<p>cost oriented pricing methods like cost plus pricing, marginal cost pricing, mark up pricing, discriminatory pricing, multiple product pricing and transfer pricing. Case studies are provided to drive the point home.</p> <p>4. Students understand the meaning and importance of capital budgeting, steps in capital budgeting and the various technique of investment appraisal.</p>	<p>structures and understand the pricing, output and advertising decisions of firms. This must help them to become more rational consumers.</p> <p>3. Students are now able to understand the different pricing strategies adopted by firm in the market. This helps them to take appropriate consumption decisions. As prospective entrepreneurs, they now have an in depth idea as to how prices are fixed and profits are earned.</p> <p>4. Students are capable of evaluating the worth of prospective investment projects to choose the most rewarding one and are now able to carry out the investment project as he is exposed to the various steps and stages of capital budgeting.</p>
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### **Business Communication-II**

<p>1. Group Communication</p> <p>a) Interviews</p> <p>b) Meetings</p> <p>c) Committees and Conferences</p> <p>d) Public Relations</p> <p>2. Business Correspondence</p> <p>a) Trade Letters</p> <p>3. Language and Writing Skills</p> <p>a) Reports and Business Proposals</p> <p>b) Summarization</p> <p>c) Tutorial Activities</p>	<p>1. To develop awareness of the complexity of the communication process.</p> <p>2. To develop effective listening skills in students so as to enable them to comprehend instructions and to become a critical listener.</p> <p>3. To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups.</p> <p>4. To develop effective writing skills so as to enable students to write in clear, concise, persuasive and audience centric manner</p>	<p>After successful completion of the course the learner should be able to enhance his Listening, Speaking, Reading and Writing skills to meet the challenges of the world.</p>
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### **Environmental Studies-II**

<p>Unit-I Solid Waste Management</p>	<p>1. To know the types and sources of waste.</p>	<p>1. Students will understand the basis of classification of</p>
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<p>for Sustainable Society</p> <p>Unit-II Agriculture and Industrial Development</p> <p>Unit-III Tourism and Environment</p> <p>Unit-IV Environmental Movements and Management</p> <p>Map Filling- Mumbai &amp; Konkan</p>	<ol style="list-style-type: none"> <li>2. To know the effects of SW on environment and human health.</li> <li>3. To know environmental problems associated with agriculture and industrial development.</li> <li>4. To know sustainable agricultural and industrial practices as solution to preserve the environment.</li> <li>5. To know typology of tourism, India's tourism policy and potential in this field.</li> <li>6. To know the consequences of tourism on society, economy, environment etc.</li> <li>7. To know about the several environmental movements taken place in India.</li> <li>8. To know about the steps taken towards managing environment globally.</li> <li>9. To know environmentally significant features in Mumbai and Konkan with the location to understand environmental</li> <li>10. problems in the region.</li> </ol>	<p>SW</p> <ol style="list-style-type: none"> <li>2. Students will know how SW is affecting the environment and its resources with the help of few case studies.</li> <li>3. Students will understand that how industries and agriculture too is affecting the natural environment.</li> <li>4. Students will know about the sustainable way practicing agriculture and industrialization for the conservation of resources and protection of environment.</li> <li>5. Students will know about India's potential in tourism sector and how the new tourism policy is helping in development of the same.</li> <li>6. Students will understand the role of ecotourism in reducing the impact that comes with mass tourism.</li> <li>7. Learners will take pride in knowing about the history of India in connection to environmental conservation. Learners will know that environmental management is necessary for environmental planning which implies the optimal utilization of resources and healthy growth of society.</li> <li>8. Students will be able to get information to develop a strategic overview of the environmental assets of the region.</li> </ol>
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### **Mathematical and Statistical Techniques-II**

<p>Unit I : Functions, Derivatives and Their Applications</p> <ol style="list-style-type: none"> <li>a. Concept of real functions</li> <li>b. Derivative of functions</li> </ol>	<p>Unit I : Functions, Derivatives and Their Applications</p> <ol style="list-style-type: none"> <li>c. Concept of real functions</li> <li>d. Derivative of functions</li> </ol>	<ol style="list-style-type: none"> <li>1. Students will be able to use derivatives for solving various commercial problems</li> <li>2. Students will be able to calculate annuity, EMI and interest for their personal as well as real life investments.</li> </ol>
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Unit II: Interest and Annuity  Unit III: Bivariate Linear Correlation and Regression  Unit IV: Time series and Index Numbers  Unit V: Elementary Probability Distributions Probability Distributions a. Binomial Distribution b. Poisson Distribution c. Normal distribution	Unit II: Interest and Annuity  Unit III: Bivariate Linear Correlation and Regression  Unit IV : Time series and Index Numbers  Unit V: Elementary Probability Distributions Probability Distributions Probability Distributions d. Binomial Distribution e. Poisson Distribution f. Normal distribution	3. Students will be able to correlate different entities and are able to give a linear relation between those values 4. Students will be able to apply concept of time series or index numbers to analyse a business. 5. Students will have basic idea of probability and its distributions
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### **Foundation Course-II**

UNIT-I Globalisation, Liberalisation and privatisation.  UNIT-II Human rights and fundamental rights.  UNIT-III Environmental Problems.  UNIT-IV Stress and conflict, aggression and violence.  UNIT-V Management of stress and conflict.	1. By the end of this unit students are expected to understand the basic concepts of globalisation, liberalisation and privatization and its impact on agriculture and industry. 2. Students are expected to understand the origin, evolution and significance of basic human values along with fundamental rights given in the Indian constitution. 3. The students learn various issues regarding the environment such as pollution, ecology, sustainable development etc. 4. Students learn various causes of stress and conflict, aggression and violence in the society. 5. Students are expected to understand strategies to manage stress and conflict.	1. Students are able to understand the meaning of basic concepts related to globalisation and its impact on the Indian economy. 2. Students are made to understand the significance of basic human life and fundamental rights in the modern society. 3. Students are able to understand nature of environmental problems and their duty towards protection of the environment. 4. Students are able to explain the causes of stress, conflict, aggression and violence. 5. Students able to understand various techniques like Yoga, meditation, etc. as the tools to manage stress.
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# BACHELOR OF COMMERCE COURSE OUTCOMES

## S. Y. B. Com

<b>SEMESTER III</b>		
<b>Accountancy &amp; Financial Management-III</b>		
<ol style="list-style-type: none"> <li>1. Partnership Final Accounts</li> <li>2. Piecemeal Distribution of Cash</li> <li>3. Amalgamation of Firms</li> <li>4. Conversion of Partnership Firm into Private Limited Company</li> </ol>	<ol style="list-style-type: none"> <li>1. Students should be able to understand final accounts of partnership firm, its various adjustments arising due to admission, retirement and death of a partner and the process of</li> <li>2. preparation of final accounts.</li> <li>3. Students should be able to understand the order of payment on dissolution of a Firm</li> <li>4. Students should be able to understand the concepts, objects and accounting of amalgamation of Firms and of conversion of partnership into a limited company.</li> </ol>	<ol style="list-style-type: none"> <li>1. Students will get the insight of Final Accounts of a partnership firm in which admission/retirement/death took place during the financial year</li> <li>2. Students will get the insight of piecemeal distribution of cash on dissolution of cash.</li> <li>3. Students will get the insight of amalgamation of Firms and conversion of partnership firm into limited company.</li> </ol>
<b>Commerce-III</b>		
<p>I – Introduction to Management, PODSCORB, Functions of mgt, skills, levels of mgt</p> <p>II – Planning &amp; Decision making, MBO, steps in planning, components, techniques of decision making</p> <p>III - Organizing- line and staff, organization as a structure, matrix structure, virtual organisation</p> <p>IV - Directing &amp; Controlling, techniques, advantages and limitations</p>	<ol style="list-style-type: none"> <li>1. To Get an insight into company management &amp; Learn the basics of management functions</li> <li>2. To Learn about the application of principles and techniques of management in the fields such as production and finance</li> </ol>	<ol style="list-style-type: none"> <li>1. Get an insight into principles practices and techniques of company management</li> <li>2. Learn the basics of management functions applicable for effective management of a company</li> <li>3. Learn about the application of principles and techniques of management in the fields such as production and finance</li> <li>4. Study contemporary terms as well as trends in the field of production, quality control, inventory management and control as well as finance</li> </ol>
<b>Business Economics-III</b>		
<ol style="list-style-type: none"> <li>1. Introduction to macroeconomic</li> <li>2. Basic concepts of</li> </ol>	<ol style="list-style-type: none"> <li>1. In this unit, students learn about various macroeconomics concepts such as national income,</li> </ol>	<ol style="list-style-type: none"> <li>1. Students are expected to understand the significance of the macroeconomic concept</li> </ol>

<p>Keynesian economics</p> <p>3. Post-Keynesian economics</p> <p>4. Money, Prices and Inflation</p>	<p>business cycle, the balance of payment, circular flow of national income, etc.</p> <p>2. Students are expected to learn the application of Keynesian economics as the solution to various problems such as depression, unemployment, etc.</p> <p>3. Students are expected to learn various concepts like stagflation, Phillips curve, supply side economics, etc.</p> <p>4. Students learn about basic concepts of money supply, demand, inflation, etc.</p>	<p>in national income accounting.</p> <p>2. Students are able to explain use of Keynesian theory to provide a solution to the macroeconomic problems.</p> <p>3. After studying this unit, students are able to understand development of Post-Keynesian economics.</p> <p>4. Students are able to understand the connection between money supply and inflation.</p>
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### Business Law-I

<p>1. Indian Contract Act- General Provisions-I</p> <p>2. Indian Contract Act- General Provisions-II</p> <p>3. Special Contracts</p> <p>4. Sale of Goods Act, 1932</p> <p>5. Negotiable Instruments Act, 1888</p>	<p>1. By the end of this module, student should be able to understand the scope of Business Law, have a good grip on concepts like, Consideration, Proposal, acceptance, Capacity of parties etc. The student must also be acquainted with technical words like void, voidable, void ab initio etc.</p> <p>2. Students should be able to understand concepts like free consent, Void agreements, E contracts, Quasi and Contingent contracts and discharge of Contract</p> <p>3. Students learn about Contract of indemnity, guarantee, pledge, bailment and agency.</p> <p>4. Students study contract of sale, rights of unpaid seller, Conditions and Warranties</p> <p>5. Students study law of negotiable instruments, their liabilities, and parties. And also advantages and privileges of using</p>	<p>1. Students are introduced to basic tools for understanding law and basic concepts of Contract Law.</p> <p>2. Students are able to analyse detailed provisions of how to make and terminate a contract legally in India.</p> <p>3. Students are able to appreciate the application of contractual obligations in different practical situations</p> <p>4. Students are able to understand specific application of Contract law in sale and purchase of Goods</p> <p>5. Students are able to understand and appreciate application of contract law in Negotiable instruments</p>
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		Negotiable instruments	
<b>Financial Accounting and Auditing V- Management Accounting</b>			
1. Introduction to Management Accounting 2. Ratio Analysis and Interpretation 3. Working Capital Management 4. Capital Budgeting	1. To understand various management accounting concepts. 2. To learn how accountants create, organize, interpret, and communicate information.	1. Identify problems associated with relying on financial accounting information for various managerial decision making. 2. Learns the application of management accounting tools for pricing, budgetary control, cost allocation and performance evaluation.	
<b>Foundation Course-III</b>			
1. Human Rights Violations 2. Environmental Concern 3. Science and Technology 4. Soft skills for effective personal communication 5. Project Work	1. By the end of this module, students are acquainted and thorough with rights, liabilities and social context of various vulnerable groups in India such as SCs, STs, Women, Minorities etc. 2. Students should be able to understand Disasters, various kinds and methods of Disaster management 3. Students learn about development of science, relevance of science and technology in society and how to combat superstitions using scientific knowledge. 4. Students understand basic concepts of communication and soft skill. 5. Students have to do a project on poster presentation, PPT presentation or street play on any contemporary issues. They can do any other community outreach programme or even an interview with a famous scientist or a visit to a museum, science laboratory, orphanage old age home etc	1. Students are introduced to basic reasons of Human Right Violations and their resistance, legally and constitutionally. 2. Students are able to analyse situations which bring forth disasters and how to effectively manage them 3. Students are able to appreciate the application of science and develop a scientific temper. 4. Students are expected to have understanding of basic level communication skills 5. Students get hands on experience to many issues which they are learning in class rooms.	

## Advertising-I

<p>1. Introduction to Advertising, IMC, evolution, classification of advertising</p> <p>2. Advertising Agencies: Features, Structure and services offered, Types of advertising agencies, Agency selection criteria, Agency and client relation, careers in advertising</p> <p>3. Economic and social aspects of advertising Effect of advertising on consumer demand, monopoly and competition, Price. Ethical issues, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity</p> <p>4. Brand building and special purpose advertising, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, Trends in Advertising</p>	<p>1. To Get an understanding of advertising as a tool of Integrated Marketing Communication.</p> <p>2. To Obtain knowledge about economic and social impact of advertising</p> <p>3. To Understand different types of advertising and role of advertising agency and mediums</p> <p>4. To Learn about techniques for effective construction of advertisements.</p>	<p>1. Get an understanding of advertising as a tool of Integrated Marketing Communication.</p> <p>2. Obtain knowledge about economic and social impact of advertising and thereby ethical aspects in advertising</p> <p>3. Understand different types of advertising and role of advertising agency.</p> <p>4. Be aware of various mediums of advertising and understand its benefits and disadvantages.</p> <p>5. Learn about techniques of using and creating Copy, Slogan, headlines, illustrations and logo for effective construction of advertisements.</p>
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## Company Secretarial Practice-I

<p>I-Introduction to Company secretary, features, qualifications and qualities, rights and responsibility, appointment, career prospects</p> <p>II- Company Secretarial Practices, representative services, advisory services, secretarial audit, scope, process</p> <p>III- Company Formation and stages, Memorandum of Association, Articles of Association, Prospectus, Stages in Company formation and role of a secretary therein</p> <p>IV- Secretarial correspondence, correspondence with ROC, shareholders and other important stakeholders</p>	<p>1. To Learn about the role, duties, powers and responsibilities of company secretary in India</p> <p>2. To Get an insight into the management of companies &amp; documentation and reporting aspects of company management</p> <p>3. To Understand the role of a company secretary in managing changes such as dematerialization, online trading</p>	<p>1. Learn about the role, duties, powers and responsibilities of company secretary in India</p> <p>2. Get an insight into the management of companies, company meetings as well as procedural formalities in the formation of a company along with the role of a company secretary at different stages</p> <p>3. Know about the documentation and reporting aspects of company management</p> <p>4. Understand the role of a company secretary in managing changes such as</p> <p>5. dematerialization, online trading</p>
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## Travel & Tourism Management-I

<p>I- Introduction to tourism</p>	<p>1. To understand the tourism</p>	<p>1. Understand the</p>
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<p>Historical perspective - Definition and Scope of Tourism, Motivation of Tourism, Importance of Tourism; Tourism development in India.</p> <p>II- Factors influencing tourism: physical, sociocultural, economic and political</p> <p>III- Infrastructure for tourism Need of Infrastructure and other ancillary services for tourism development-Role of transport and communication in the development of tourism, Accommodation Facilities, other supplementary services.</p> <p>IV- Impact of tourism Environmental, Socio-cultural, Economic - Positive and Negative Impacts. Need for Sustainable Tourism. Concept of Eco-tourism- Objectives; Its success and failure.</p>	<p>concept, types and various aspects of tourism management</p> <p>2. To Understand the role played by travel agencies and various tourism organizations</p>	<p>significance, influencing factors, infrastructure and socio economic impact of tourism</p> <p>2. To understand various types of tourism</p> <p>3. Understanding tourism management through aspects of planning, organizing and marketing tourism</p> <p>4. Understand the role played by travel agencies and various tourism organizations</p>
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### Co-operation-I

<p>1. Introduction, Meaning and definition of cooperation</p> <p>2. Structure and organization of cooperation</p> <p>3. Role of cooperative credit in India</p> <p>4. Cooperative Banking in India</p>	<p>1. By the end of this module, student should be able to understand the salient features of cooperation, its principles and benefits</p> <p>2. Students learn about the history of cooperation the various types of cooperative institutions working in our country including processing, marketing and other types of cooperatives</p> <p>3. Students learn about the primary agricultural credit societies and Vaidyanathan committee report on restructuring rural credit 2004.</p> <p>4. Students study about central and state cooperative banks as well as learn about the working of land Development Banks and Regional Rural</p>	<p>1. Students are introduced to basic concept of cooperation and are able to understand the role of cooperation in the economic development of a mixed economy like India</p> <p>2. Students are able to appreciate the role of various cooperative institutions and understand the problems faced by them. It should enable them to be better members of such societies as and when they join them.</p> <p>3. Students are able to appreciate the impact of cooperative credit societies on agriculture and its impact on local communities.</p> <p>4. Students are able to understand the efforts by the RBI and the Government to improve the</p>
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	Banks	working of rural credit
<b>Computer Programming-I</b>		
<p><b>UNIT – I :</b>  <b>HARDWARE:-</b> Evolution of Computers – Generations, Types of Computers, Computer System, Characteristics, Basic Components of a Digital Computer – Control Unit, ALU, Input / Output, Functions and Memory, Memory Addressing Capability of a CPU, Binary number system, Binary addition (1's complement, 2's Complement), Binary to decimal and Decimal to Binary Conversion, Octal Number, System, Word length of a computer, processing speed of a computer</p> <p><b>UNIT – II :</b>  <b>SOFTWARE:-</b> Software and Need, Types of Software – System Software, Application software, System Software – Operating System, Utility Program, Algorithms, Flow Charts – Symbols, Rules for making Flow chart, Programming languages, Assemblers, Compilers and Interpreter, Computer Applications in Business.</p> <p><b>UNIT – III :</b>  <b>INTRODUCTION TO PROGRAMMING:-</b> Structure of C program, Keywords, identifies, constants, variables, data types, type modifier, type conversion, types of operator and expressions, Input and Output functions in C (print(), scanf(), getchar(), putchar(), gets(), uts()). Storage class specifiers Header files(stdio.h,math.j,conop.j)</p> <p><b>UNIT – IV :</b>  <b>C – DECISION / LOOP</b>  <b>STATEMENTS:-</b> Decision</p>	<ol style="list-style-type: none"> <li>1. To learn fundamentals of computers</li> <li>2. To learn working with number system such as binary, decimal etc.</li> <li>3. To gain the skills of structured (Procedural/Functional) programming using C language</li> </ol>	<ol style="list-style-type: none"> <li>1. Will induce programming capabilities in students.</li> <li>2. Understand model, components of computer and how it works.</li> <li>3. Understand the concept of input and output devices of Computers in detail.</li> <li>4. Understand RAM, ROM and their types in detail.</li> </ol>

<p>tatement – if-else statement, break, continue, goto, switch() case and nested if statement. Loop control statements – for(), while(), do-while loop() and nested loops.</p>		
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## SEMESTER IV

### Accountancy & Financial Management-IV

<ol style="list-style-type: none"> <li>1. Introduction to Company Accounts</li> <li>2. Issue of Debentures</li> <li>3. Redemption of Preference Shares</li> <li>4. Redemption of Debentures</li> <li>5. Profit Prior to Incorporation</li> </ol>	<ol style="list-style-type: none"> <li>1. Students should be able to understand meaning, types and formation of companies. Students should be able to understand accounting for issue of shares, forfeiture of shares and issue of bonus shares.</li> <li>2. Students should be able to understand the types of debentures, issue of debentures, accounting for issue of debentures and treatment of discount on debentures</li> <li>3. Students should be able to understand the concept of redemption of preference shares and debentures, methods of redemption, accounting procedure of redemption and preparation of balance sheet of the company after redemption.</li> <li>4. Students should be able to understand the principles for ascertainment and treatment of profit prior to incorporation</li> </ol>	<ol style="list-style-type: none"> <li>1. Students will get the insight of types of companies, issue and forfeiture of shares and debentures.</li> <li>2. Students will get the insight of Redemption of Preference shares and Debentures.</li> <li>3. Students will get the insight of ascertainment and treatment of profit prior to incorporation.</li> <li>4. Students will get the insight of the redemption of preference shares and debentures, methods of redemption, accounting procedure of redemption and preparation of balance sheet of the company after redemption.</li> <li>5. Students will get an insight into principles for ascertainment and treatment of profit prior to incorporation</li> </ol>
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### Commerce-IV

<p>I – Introduction to Production management, features, advantages, scope, productivity, factors influencing productivity, measurements</p> <p>II - Quality Management, components of quality, cost of quality, quality circle, kaizen technique, ISO 9000, Six sigma</p>	<ol style="list-style-type: none"> <li>1. To Get an insight into company management &amp; Learn the basics of management functions</li> <li>2. To Learn about the application of principles and techniques of management in the fields such as production and finance</li> </ol>	<ol style="list-style-type: none"> <li>1. Get an insight into principles practices and techniques of company management</li> <li>2. Learn the basics of management functions applicable for effective management of a company</li> <li>3. Learn about the application of principles and techniques of management in the fields</li> </ol>
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<p>III – Introduction to Finance Management, structure of Indian financial market, stock exchange, SEBI, CRISIL and other credit rating agencies</p> <p>IV – Trends in finance management, mutual funds, commodity market, speculators, startup ventures, sources of funding for startup, microfinance</p>		<p>such as production and finance</p> <p>4. Study contemporary terms as well as trends in the field of production, quality control, inventory management and control as well as finance</p>
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### **Business Economics-IV**

<ol style="list-style-type: none"> <li>1. Role of government in an economy</li> <li>2. Public revenue.</li> <li>3. Public expenditure.</li> <li>4. Fiscal management and financial management</li> </ol>	<ol style="list-style-type: none"> <li>1. In this unit, students learn about major fiscal functions such as allocation distribution and stabilization.</li> <li>2. Students learn about sources of the revenue, tax burden and its effects.</li> <li>3. In this unit students learn about Cannons, effects and theories of public expenditure.</li> <li>4. Students are expected to learn the concept of fiscal policy, budget and their significance.</li> </ol>	<ol style="list-style-type: none"> <li>1. Students are expected to gain insight in understanding basic concepts of public finance.</li> <li>2. Students are expected to understand basic concepts about the taxation, tax burden and its effects.</li> <li>3. After studying this topic, students are expected to have knowledge about government expenditure.</li> <li>4. After studying this unit students are able to understand the implications of budget and Fiscal management</li> </ol>
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### **Business Law-II**

<ol style="list-style-type: none"> <li>1. Company Law</li> <li>2. Corporate law</li> <li>3. IPR</li> <li>4. Partnership Law</li> <li>5. Consumer Protection and Competition Law</li> </ol>	<ol style="list-style-type: none"> <li>1. Students learn about Formation of Company, incorporation and basic doctrines, major documents in company etc</li> <li>2. Students learn how a company is run. Role of members, directors' etc.</li> <li>3. Students are exposed to the concept of Patent, Copyright and Trade mark</li> </ol>	<ol style="list-style-type: none"> <li>1. Students are able to understand the significance and basic concept of company form of organizations.</li> <li>2. Students are now capable of understanding how far you need to be conscious, legally, while implementing various functions in a company</li> <li>3. Students are introduced to the market realities of</li> </ol>
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	<p>4. Students understand the meaning and significance of Partnership and Limited Liability Partnership as different form of business organizations.</p> <p>5. Students are introduced to the concept of Consumer protection and redressal possibilities. They are given clear ideas about the philosophy of competition law.</p>	<p>Intellectual property Rights.</p> <p>4. Students are capable of evaluating their relative merits and demerits</p> <p>5. Students are capable of evaluating their rights and obligations as a consumer. Philosophy and significance of Competition law</p>
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### Financial Accounting and Auditing VI- Auditing

<p>1. Introduction to Auditing</p> <p>2. Audit Planning, Procedures and Documentation</p> <p>3. Auditing Techniques and Internal Audit Introduction</p> <p>4. Auditing Techniques : Vouching &amp; Verification</p>	<p>1. To Learn the fundamental aspects of Auditing.</p> <p>2. To learn the process of vouching and verification</p>	<p>1. Discuss the need for an independent or external auditor.</p> <p>2. Understands the financial audit process beginning with accepting client's till communication of result to the clients.</p>
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### Foundation Course-IV

<p>1. Human Rights</p> <p>2. Environmental Concern</p> <p>3. Science and Technology</p> <p>4. Preparation for competitive examination</p> <p>5. Project Work</p>	<p>1. By the end of this module, students are acquainted and thorough with modern socio-legal concepts like Consumer Protection, RTI, PIL etc.</p> <p>2. Students are introduced to various concept environmental studies and protection like, anthropocentrism, eco centricism, bio centricism, co-feminisms etc.</p> <p>3. Students understand relevance of various technologies such as laser information technology, space technology etc. and its scientific base.</p> <p>4. Students are introduced to basic soft skills and information about competitive examination</p>	<p>1. Students are introduced to basic Human Rights Protection available to a new age citizens.</p> <p>2. Students are expected to develop a sophisticated approach towards environment and concern for nature.</p> <p>3. Students are able to appreciate the application of science and develop a scientific temper.</p> <p>4. Students are expected to have understanding of basic</p> <p>5. level communication skills and general idea about competitive examinations which they can attempt.</p> <p>6. Students get hands on experience to many issues</p>
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	<p>5. Students have to do a project on poster presentation, PPT presentation or street play on any contemporary issues. They can do any other community outreach programme or even an interview with a famous scientist or a visit to a museum, science laboratory, orphanage old age home etc</p>	<p>which they are learning in class rooms.</p>
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### Advertising-II

<ol style="list-style-type: none"> <li>1. Media in Advertising: traditional media, new age media, media research</li> <li>2. Planning Advertising Campaign-Steps Determining advertising objectives - DAGMAR model • Advertising Budgets, Media Scheduling Strategies</li> <li>3. Fundamentals of Creativity in Advertising: Essentials of Copywriting, Copy – Elements, Types, Layout-Principles, Illustration - Importance</li> <li>4. Execution and Evaluation of Advertising: Buying Motives - Types, Selling Points-Features, Appeals – Types, Concept of Unique Selling Proposition (USP) • Creativity through End or Semesterents: Execution Styles, Jingles and Music – Importance, Concept of Storyboard • Evaluation: Advertising copy, Pre-testing and Post-testing of Advertisements</li> </ol>	<ol style="list-style-type: none"> <li>1. To Get an understanding of advertising as a tool of Integrated Marketing Communication.</li> <li>2. To Obtain knowledge about economic and social impact of advertising</li> <li>3. To Understand different types of advertising and role of advertising agency and mediums</li> <li>4. To Learn about techniques for effective construction of advertisements.</li> </ol>	<ol style="list-style-type: none"> <li>1. Get an understanding of advertising as a tool of Integrated Marketing Communication.</li> <li>2. Obtain knowledge about economic and social impact of advertising and thereby ethical aspects in advertising</li> <li>3. Understand different types of advertising and role of advertising agency.</li> <li>4. Be aware of various mediums of advertising and understand its benefits and disadvantages.</li> <li>5. Learn about techniques of using and creating Copy, Slogan, headlines, illustrations and logo for effective construction of advertisements.</li> </ol>
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### Company Secretarial Practice-II

<p>I – Management of company, CEO and role, Directors, types, role, auditors and their role, audit report II – Meetings of the company</p>	<ol style="list-style-type: none"> <li>1. To Learn about the role, duties, powers and responsibilities of company secretary in India</li> <li>2. To Get an insight into</li> </ol>	<ol style="list-style-type: none"> <li>1. Learn about the role, duties, powers and responsibilities of company secretary in India</li> <li>2. Get an insight into the</li> </ol>
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<p>and secretarial duties, AGM, EOGM, Statutory meeting, notice, agenda, quorum, motion, resolution, minutes</p> <p>III – Dematerialization, history of demat, parties, NSDL, CDSL, role of a company secretary in DEMAT, IPO, listing of securities</p> <p>IV- Procedure for winding up of the company and secretarial duties, procedure and documentation, specimen writing</p>	<p>the management of companies &amp; documentation and reporting aspects of company management</p> <p>3. To Understand the role of a company secretary in managing changes such as dematerialization, online trading</p>	<p>management of companies, company meetings as well as procedural formalities in the formation of a company along with the role of a company secretary at different stages</p> <p>3. Know about the documentation and reporting aspects of company management</p> <p>4. Understand the role of a company secretary in managing changes such as</p> <p>5. dematerialization, online trading</p>
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### Travel & Tourism Management-II

<p>1. Planning and marketing of tourism Need for planning- Tourism planning process, assessment of carrying capacity of Tourism in the context of tourism –Role of private and public sector- Open Sky Policy. Marketing of tourism - Concept and Definition-Element of Marketing –Market Segment- Sales techniques of Tourism Product.</p> <p>2. Travel agencies, Essentials of Travel Agency; Functions of Travel Agency and Tour Operator, Importance of Tour Operator.</p> <p>3. Tourism Organizations IATA, PATA, WTO, ITDC and its Regional Offices; Role of state Tourism Development Corporations.</p> <p>4. Maharashtra Tourism Policy Social responsibility and Ethical concerns of Tourism; Growth of Coastal Tourism – With special reference to Konkan— Role of M.T.D.C. in the development of Tourism in</p> <p>5. Maharashtra.</p>	<p>1. To understand the tourism concept, types and various aspects of tourism management</p> <p>2. To Understand the role played by travel agencies and various tourism organizations</p>	<p>1. Understand the significance, influencing factors, infrastructure and socio economic impact of tourism</p> <p>2. To understand various types of tourism</p> <p>3. Understanding tourism management through aspects of planning, organizing and marketing tourism</p> <p>4. Understand the role played by travel agencies and various tourism organizations</p>
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## Co-operation-II

<p>1. Cooperative Management Participation of state in cooperative movement</p> <p>2. Human Resource Development and Leadership in Cooperation</p> <p>3. Challenges to cooperative sector</p>	<p>1. Students learn about the administrative functions of cooperative department in this unit as also the functions and power of managing committee and the Secretary of the cooperative society</p> <p>2. In this unit students learn about the roles played by the government as well as the RBI and NABARD in the growth of cooperative movement in India.</p> <p>3. Students are exposed to importance of HRD in cooperation and the training facilities available for developing the same. They also learn about the importance of leadership in cooperation the important qualities of good leader.</p> <p>4. Students learn about the challenges to cooperative movement in the era of globalization and the measures to strengthen them.</p>	<p>1. Students are able to understand the working of a cooperative society in detail. This is expected to make them useful member of a cooperative as well as efficient administrators of such societies as and when they take those responsibilities.</p> <p>2. Students are now capable of distinguishing between different institutions and their roles in the development of cooperative movement in the country.</p> <p>3. Students are now able to understand the importance of leadership in cooperation and the various facilities available to develop the same.</p> <p>4. Students come across the challenges which the rural and cooperative movement faces in India today and are equipped to come out with innovative solution to these challenges with the help of the insightful understanding which they gain in the course of their study of this subject</p>
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## Computer Programming-II

<p>UNIT – I : Computer Communication Systems</p> <p>:- The Internet, internet connections, ISO's Open system interconnection reference model, The TCP/IP stack, E-mail, Internet addresses, Internet Protocol, SMTP, MIME POP, IMAP, Domain Name system, Telnet, FTP, WWW, Browsers,</p>	<p>1. To learn basic principles of using Windows operating system.</p> <p>2. Introduce students to the evolution of computer networks, its need, its types and the concepts data communication.</p> <p>3. Use spreadsheet software i.e. MS- Access for various operations on worksheet to solve basic information</p>	<p>1. Understand the concept of Data Communication, its Modes, its Forms and Data communication Channels.</p> <p>2. Understand evolution of internet, its application and its basic services.</p> <p>3. Recognize when to use each of the Microsoft Office programs to</p>
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<p>HTML, http, JAVA,. Intranet, Intranet Services and their advantages. Extranets. Search Engine and Web Crawlers</p> <p>UNIT – II :</p> <p>Principles Of DBMS:- What is a database, Relational databases (Relation, Attribute, Instance, Relationship, Join), Database capabilities (Data definition, data manipulation, Access as an RDBMs)</p> <p>UNIT – III :</p> <p>CASE STUDY OF DBMS USING MS-ACCESS:- MS-Office workspace basics, Exploring theOffice menu, Working with ribbon, Opening an access database Exploring database objects, Creating database, Changing views. Printing database objects. Saving and closing database file. Working with datasheets, Moving among records, Updating records, adding records to a table, Finding records, sorting records, Filtering records, Using the PIVOT chart View, Saving and closing tables. Adding a table to a database, Adding fields to a table, adding a Lookup field, setting a Primary key, Using the input mask wizard. Saving design changes, Importing data (From Excel).</p> <p>UNIT – IV :</p> <p>MS-ACCESS QUERIES:- What is a Query, Creating a query, working with queries, saving and running a query, creating calculated fields,using aggregate functions, Understanding query properties, Joining Tables. What is a Form, Using the form tool, Creating a form with form wizard, Working in design view, Changing the form layout, Using calculated controls, Working with records on a Form. What is</p>	<p>systems problems</p>	<p>create professional and academic documents.</p> <ol style="list-style-type: none"> <li>4. Create and design a spreadsheet for general office use.</li> <li>5. Students will have a working knowledge of basic functions and formulas in MS-Access.</li> </ol>
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a report tool, Printing report, saving a report, designing a report, changing report layout, creating mailing labels.



# BACHELOR OF COMMERCE COURSE OUTCOMES

## T. Y. B. Com

<b>SEMESTER V</b>		
<b>Financial Accounting and Auditing VII- Financial Accounting</b>		
<ol style="list-style-type: none"> <li>1. Preparation of Final Accounts of Companies</li> <li>2. Internal Reconstruction</li> <li>3. Buy Back of Shares</li> <li>4. Investment Accounting (w.r.t. Accounting Standard-13)</li> <li>5. Ethical Behaviour and implications for Accountants</li> </ol>	<ol style="list-style-type: none"> <li>1. To understand the provisions for the preparation of Final Accounts as Companies Act</li> <li>2. To understand the Company Law / Legal provisions related to internal reconstruction and buy back of shares as per Companies Act, 2013.</li> <li>3. To get insight about personal investment accounting with ex and cum interest price and to understand ethical behaviour and its implications for Professional Accountants.</li> </ol>	<ol style="list-style-type: none"> <li>1. Students will be able to solve practical problems on Final Accounts of Companies</li> <li>2. Students will be able to understand the provisions and to solve practical problems related to internal reconstruction</li> <li>3. Students will be able to understand the provisions and to solve practical problems related to buy back of shares.</li> <li>4. Students will be able to solve practical problems on personal investment accounting</li> <li>5. Students will get a better understanding about ethical behaviour for Professional Accountants.</li> </ol>
<b>Financial Accounting and Auditing VIII- Cost Accounting</b>		
<ol style="list-style-type: none"> <li>1. Introduction to Cost Accounting</li> <li>2. Material Cost</li> <li>3. Labour Cost</li> <li>4. Overheads</li> <li>5. Classification of Cost and Cost Sheet</li> <li>6. Reconciliation of Cost and Financial Accounts</li> </ol>	<ol style="list-style-type: none"> <li>1. Students should be able to understand the concept of cost accountancy, material cost, procurement procedures, inventory control, inventory accounting, attendance and payroll procedures, labour turnover, utilization of labour, efficiency rating procedures and remuneration systems and incentive schemes, classification of overheads, benefits of classification and allocation &amp; apportionment of overheads and absorption of overheads.</li> </ol>	<ol style="list-style-type: none"> <li>1. Students will get the insight of the concepts of cost accountancy, material cost and labour cost.</li> <li>2. Students will get the insight of overheads, cost sheet and reconciliation of Profits as per financial accounts and cost accounts.</li> </ol>

	2. Students should be able to understand the causes of disagreement between the profits as per financial accounts and cost accounts and the procedure of reconciliation.	
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### Commerce V- M.H.R.M (Marketing)

<p>I- Introduction to marketing, features, scope, evolution, investigative techniques in marketing- MR,MIS, data mining, CB, MS, market targeting patterns</p> <p>II- Marketing Mix -Marketing Decisions(I), elements of product mix, product life cycle, branding, brand equity, pricing techniques and objectives</p> <p>III-Marketing Mix -Marketing Decisions(II),physical distribution, factors influencing PD, traditional and contemporary channels, supply chain management and components , IMC, sales management</p> <p>IV-Recent trends in Marketing, consumer organizations and role, challenges in marketing, rural marketing, skill set required for effective marketing, suitable examples</p>	<ol style="list-style-type: none"> <li>1. To Get holistic idea about the marketing activity of a business firm</li> <li>2. To Learn about the psyche of consumer behavior</li> <li>3. To Be equipped with latest tools and techniques of marketing</li> </ol>	<ol style="list-style-type: none"> <li>1. Get holistic idea about the evolution of marketing, contemporary trends in marketing and various marketing strategies (PPPP) to handle marketing activity of a business firm</li> <li>2. Learn about the psyche of consumer behavior so as to handle them effectively</li> <li>3. Be able to venture into the domain of marketing more confidently as he will be more equipped with latest tools and techniques of marketing</li> </ol>
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### Business Economics-V

<ol style="list-style-type: none"> <li>1. Macro Economic overview of India</li> <li>2. Agriculture during post reform period</li> <li>3. Industry and service sector during post reform period</li> <li>4. Banking and financial market</li> </ol>	<ol style="list-style-type: none"> <li>1. In this unit, students learn about the New Economic Policy of 1991, Social infrastructure: Education, Health and Family welfare in India and the Sustainable Development goals</li> <li>2. Students learn about National Agricultural Policy 2000 and the Agricultural Pricing, Finance and Marketing policies followed since then.</li> </ol>	<ol style="list-style-type: none"> <li>1. Students are expected to be familiar with the process of reforms and the improvements in social and economic infrastructure, to enable them to understand and appreciate the ongoing policy changes.</li> <li>2. Students are expected to be familiar with the agricultural scenario in the country including the crucial issues of pricing and marketing to form informed opinion</li> </ol>
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	<ol style="list-style-type: none"> <li>3. Students are exposed to an overview of Indian Industrial sector. They learn about the Competition Act 2002, Disinvestment policy, MSME Sector, Industrial Pollution in India a also about Service sector, mainly rends in heath care and tourism industry.</li> <li>4. Students learn about the Banking and financial sector of the economy and gain in site in to Insurance Industry, Money market And Capital market.</li> </ol>	<ol style="list-style-type: none"> <li>3. After studying this unit, students are to have an in depth knowledge of the secondary and tertiary sectors of the economy and the problems facing them</li> <li>4. Students are expected to become effective and productive participants of thefinancial sector and the various employment opportunities offered by it.</li> </ol>
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### Marketing Research

<ol style="list-style-type: none"> <li>1. Introduction to Marketing features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research steps, MISConcept of Decision Support System-Components , importance Data Mining</li> <li>2. Planning Research Research Design, questionnaire, sampling</li> <li>3. Data Collection primary data, secondary data, integratingtechnology in data collection,</li> <li>4. Data Processing, Analysis, Reporting Stages in Data processinguse of statistical tools, interpretation and report writing</li> </ol>	<ol style="list-style-type: none"> <li>1. To Understand significance ofMarketing research</li> <li>2. To get insight into process of conducting Marketing Research &amp; Comprehend the application of marketing Research through emphasis onProduct, Brand,Sales, Consumer and advertising research.</li> <li>3. To know about rural marketingresearch.</li> <li>4. To be aware oforganizing research activity in the business organisation</li> </ol>	<ol style="list-style-type: none"> <li>1. Understand significance of Marketing research and appreciate the difference between Marketing Information System and Marketing Research</li> <li>2. Shall get insight into process of conducting Marketing Research with special focus on construct of Questionnaire, field survey, desk research, tabulation and analysis of data through statistical tools and reportwriting.</li> <li>3. Comprehend the Application of marketing Research through emphasis on Product, Brand, Sales, Consumer andadvertising research.</li> <li>4. Know about rural marketing research.</li> <li>5. Be aware of organizing research through a separate department or professional agenciesand ethics to be followed in conducting Marketing</li> </ol>
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		Research.
<b>Export Marketing</b>		
<p>I- Introduction to export marketing, features, advantages, scope, challenges, composition and direction of India's export since 2015</p> <p>II- Global Framework of export marketing, trade barriers, types, regional economic integration, trading blocks, WTO and role, major agreements of WTO</p> <p>India's framework of foreign trade, highlights and implications of FTP, Role of DGFT, Negative list, deemed exports</p> <p>IV-Export incentives and promotion, institutional measures, financial incentives and individual promotional incentives available to Indian exporter</p>	<ol style="list-style-type: none"> <li>To Get an insight into the field of global and Indian export marketing practices</li> <li>To Learn about the procedural formalities &amp; Know about the</li> <li>Institutional structure, incentives and export promotion facilities initiated by the government</li> <li>To Learn about marketing mix strategies including Product, Price, Promotion and physical distribution ineffective marketing of exportable goods</li> </ol>	<ol style="list-style-type: none"> <li>Get an insight into the field of global and Indian export marketing practices</li> <li>Learn about the procedural formalities required for undertaking export activity in the country</li> <li>Know about the institutional structure, incentives and export promotion facilities initiated by the government</li> <li>Learn about marketing mix strategies including Product, Price, Promotion and physical distribution ineffective marketing of exportable goods</li> </ol>
<b>Direct and Indirect Taxation Paper – I</b>		
<ol style="list-style-type: none"> <li>Basic Terms</li> <li>Scope of Total Income &amp; Residential Status</li> <li>Heads of Income</li> <li>Deduction from Total Income</li> <li>Computation of Total Income for Individual</li> </ol>	<ol style="list-style-type: none"> <li>To learn fundamental aspects of direct taxation.</li> <li>To understand the provisions and procedure to compute total income and tax payable by an individual</li> </ol>	<ol style="list-style-type: none"> <li>Define the procedure of direct tax assessment.</li> <li>Able to file IT return on individual basis.</li> </ol>
<b>Computer Systems and Applications</b>		
<p>Unit I Data Communication, Networking and Internet: (a) Data Communication Component, Data representation, Distributed processing. (b) Network Basics and Infrastructure</p> <p>Unit II Database and SQL a) Introduction to Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data. b) SQL Basics: Statements, inserting data, updating data, deleting data, expressions,</p>	<ol style="list-style-type: none"> <li>To Get complete knowledge about the Data Communication &amp; Networking</li> <li>To Obtain knowledge about the Databases &amp; SQL.</li> <li>To Be prepared with Queries and Statements for Handling Databases.</li> <li>To train the pupils in the application of computers in various technology such as Excel.</li> </ol>	<ol style="list-style-type: none"> <li>Upon completion of the syllabus in the subject, the student shall</li> <li>Get holistic idea about the process of Data Communication &amp; networking</li> <li>Learn about the Queries with different types of relational databases.</li> <li>Learn about the different types of subqueries for data gathering.</li> <li>Be able to use techniques of spreadsheets for data processing.</li> </ol>

<p>built-in-functions, RENAME, SHOW, DESCRIBE, Simple Validity checking using CONSTRAINTS.</p> <p>Unit III Simple queries: The SELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, &lt;&gt;, AND, OR, NOT, LIKE, BETWEEN). Multi-table queries: Simple joins (INNER JOIN), SQL considerations for multi table queries (table aliases, qualified column names, all column selections self joins). e) Nested Queries, Simple Transaction illustrating START, COMMIT, and ROLLBACK.</p> <p>Unit IV Spreadsheet a) Creating and Navigating worksheets and adding information to worksheets b) Multiple Spreadsheets c) Functions d) Data Analysis</p>		
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**SEMESTER VI**

**Financial Accounting and Auditing IX- Financial Accounting**

<ol style="list-style-type: none"> <li>1. AS – 14 - Amalgamation, Absorption &amp; External Reconstruction (excluding inter- company holdings)</li> <li>2. Accounting of Transactions of Foreign Currency</li> <li>3. Liquidation of Companies</li> <li>4. Underwriting of Shares &amp; Debentures</li> <li>5. Accounting for Limited Liability Partnership</li> </ol>	<ol style="list-style-type: none"> <li>1. To understand the accounting treatment related to Amalgamation, Absorption and External Reconstruction of Companies and computation of purchase consideration</li> <li>2. To study the Accounting procedure related to transactions involving Foreign Currency.</li> <li>3. To understand the provision and procedure related to liquidation of company, Underwriting of Shares &amp; Debentures and Conversion of partnership firm into LLP.</li> </ol>	<ol style="list-style-type: none"> <li>1. Students will be able to calculate purchase consideration by various methods and solving practical problems based on Amalgamation, Absorption and External Reconstruction of Companies</li> <li>2. Students will be able to compute and handle exchange rate difference arising out of transactions involving Foreign Currency.</li> <li>3. Students will be able to solve practical problems based on liquidation of company</li> <li>4. Students will be able to prepare statement of underwriter's liability</li> <li>5. Preparation of Final Accounts of Limited</li> </ol>
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		Liability Partnership will be understood by the students.
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### Financial Accounting and Auditing X- Cost Accounting

<ol style="list-style-type: none"> <li>1. Cost ControlAccounts</li> <li>2. Contract Costing</li> <li>3. Process Costing</li> <li>4. Introduction to Marginal Costing</li> <li>5. Introduction to Standard Costing</li> <li>6. Some Emerging Concepts of Cost Accounting</li> </ol>	<ol style="list-style-type: none"> <li>1. Students should be able to understand the methods of keeping cost records and integrated accounting system</li> <li>2. Students should be able to understand the concept of contract costing and process costing, treatment of work certified and work uncertified, calculation of profit on incomplete contract and work in progress, treatment of process losses, determination of process cost and treatment of by products and joint products.</li> <li>3. Students should be able to understand the concept of marginal cost and standard costing, contribution, break even analysis and application of marginal costing in managerial decisionmaking.</li> <li>4. Students should be able to understand target costing, life cycle costing, bench marking and ABC.</li> </ol>	<ol style="list-style-type: none"> <li>1. Students will get the insight of cost recording systems.</li> <li>2. Students will get the insightof contract costing and processcosting.</li> <li>3. Students will get the insight of standard costing and marginal costing.</li> <li>4. Studentswill get the overview insight of targetcosting, life cycle costing, bench marking and ABC.</li> </ol>
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### Commerce VI- M.H.R.M (HR Management)

<p>I- Introduction to HRM, features, advantages, strategic HRM, functions, HRP, steps in HRP</p> <p>II- Human Resource Development, functions, training and development, performance appraisal and techniques, potential appraisal, counseling and mentor</p> <p>III -Human Relation, leadership, theories of leadership, motivation and theories of motivation, grievance redressal and techniques</p> <p>IV- Recent trends in HRM,</p>	<ol style="list-style-type: none"> <li>1. To Learn about the role of HR in the effective managementof business organization</li> <li>2. To Get anideaabout contemporary practices in the field of HRM &amp; challenges faced by HR manger in changing business environment in the millennium</li> </ol>	<ol style="list-style-type: none"> <li>1. Learn about the invaluable role of HR in the effective management of business organization</li> <li>2. Get an idea about contemporary practices in thefield of HRM</li> <li>3. Know about the nature of challenges faced by HR manger in changing business environment in themillennium</li> </ol>
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Employee engagement, HRIS, challenges in HRM in recent times		
<b>Business Economics-VI</b>		
<ol style="list-style-type: none"> <li>1. Introduction to international trade</li> <li>2. Commercial Policy</li> <li>3. Balance of Payment and International Economic Organization</li> <li>4. Foreign Exchange Market</li> </ol>	<ol style="list-style-type: none"> <li>1. In this unit, students learn about theories of international trade, Terms of trade, Gains from trade, Offer curves and reciprocal demand</li> <li>2. Students learn about the two essential trade policies of free trade and protection, about International economic Integration and about EU and Brexit.</li> <li>3. In this unit students learn about BOP, its structure as well as about WTO, Recent developments in TRIPS, TRIMS, And GATS etc.</li> <li>4. This unit teaches the students about Rate of Exchange, Purchasing Power Parity Theory, Spot and Forward Exchange Rate, Arbitrage Role of Central Bank in foreign exchange rate management managed flexible exchange rate system of India.</li> </ol>	<ol style="list-style-type: none"> <li>1. Students are expected to gain insight in to the various theories on trade.</li> <li>2. Students are expected to be aware of the latest developments in international trade as well as gain knowledge on developments on Britain's relationship with the rest of Europe.</li> <li>3. After studying this topic, students are expected to have gained adequate knowledge regarding the India's external sector and how the WTO provisions have impacted in India</li> <li>4. After studying this unit students are to have gained enough knowledge on the exchange rate determination so that they can become active participation in the market.</li> </ol>
<b>Marketing Research</b>		
<ol style="list-style-type: none"> <li>1. Applications of Marketing Research-I(Product; brand &amp; price)</li> <li>2. Applications of Marketing Research-II (Physical distribution, promotion and consumer research)</li> <li>3. Applications of Marketing Research-III(Sales; rural marketing and global marketing research)</li> <li>4. Managing Marketing Research: Marketing Research department, and professional</li> </ol>	<ol style="list-style-type: none"> <li>1. To Understand significance of Marketing research</li> <li>2. To get insight into process of conducting Marketing Research &amp; Comprehend the application of marketing Research through emphasis on Product, Brand, Sales, Consumer and advertising research.</li> <li>3. To know about rural marketing research.</li> <li>4. To be aware of organizing research activity in the</li> </ol>	<ol style="list-style-type: none"> <li>1. Understand significance of Marketing research and appreciate the difference between Marketing Information System and Marketing Research</li> <li>2. Shall get insight into process of conducting Marketing Research with special focus on construct of Questionnaire, field survey, desk research, tabulation and analysis of data through statistical tools and report writing.</li> </ol>

agencies	business organisation	<ol style="list-style-type: none"> <li>3. Comprehend the Application of marketing Research through emphasis on Product, Brand, Sales, Consumer and advertising research.</li> <li>4. Know about rural marketing research.</li> <li>5. Be aware of organizing research through a separate department or professional agencies and ethics to be followed in conducting Marketing Research.</li> </ol>
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**Export Marketing**

<p>I-Export Finance, types of export finance, Institutional framework of export finance, Role of ECGC, EXIMbank</p> <p>II- Export Procedure, introduction stage and formalities, pre shipment, shipment and post shipment stage and formalities therein</p> <p>III- Export Pricing and Documentation, objectives of pricing, techniques of export pricing, practical problems in export pricing</p> <p>IV – Product planning decisions, Use of Marketing Mix in export marketing, Product mix, supply chain management, logistics management, use of promotion mix in export marketing</p>	<ol style="list-style-type: none"> <li>1. To Get an insight into the field of global and Indian export marketing practices</li> <li>2. To Learn about the procedural formalities &amp; Know about the</li> <li>3. Institutional structure, incentives and export promotion facilities initiated by the government</li> <li>4. To Learn about marketing mix strategies including Product, Price, Promotion and physical distribution ineffective marketing of exportable goods</li> </ol>	<ol style="list-style-type: none"> <li>1. Get an insight into the field of global and Indian export marketing practices</li> <li>2. Learn about the procedural formalities required for undertaking export activity in the country</li> <li>3. Know about the institutional structure, incentives and export promotion facilities initiated by the government</li> <li>4. Learn about marketing mix strategies including Product, Price, Promotion and physical distribution ineffective marketing of exportable goods</li> </ol>
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**Direct and Indirect Taxation Paper – II**

<ol style="list-style-type: none"> <li>1. Introduction</li> <li>2. Levy and Collection of Tax</li> <li>3. Time, Place and Value of Supply</li> <li>4. Input Tax Credit &amp; Payment of Tax</li> <li>5. Registration under GST Law</li> </ol>	<ol style="list-style-type: none"> <li>1. To provide an overview of the basic structure of indirect taxes.</li> <li>2. To study the present indirect tax structure (GST).</li> </ol>	<ol style="list-style-type: none"> <li>1. Students should be able to analyze indirect taxes.</li> <li>2. Students should be able to calculate GST on various goods &amp; services.</li> </ol>
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**Computer Systems and Applications**

<p>Unit I E - Commerce (a) Definition of E-commerce (b) Features of E-commerce (c) Types of E-commerce (d) Business Models in E- (e) Major B2C models (f) E-Commerce Security (g) Encryption: (h) Payment Systems (i) How an Online credit card transaction works. SET protocol. (j) Limitation of E-commerce. (k) M- commerce (Definition and Features).</p> <p>Unit II Visual Basic a) Introduction to Visual Basic b) Introduction to VB Controls Text boxes c) Variables, Constants, and Calculations Variable and Constant, Data Type d) Decision and Condition</p> <p>Unit-III Menus, Sub-procedures and Sub-functions, Defining/Creating and Modifying a Menu f) Lists, Loops and Printing List boxes and Combo Boxes</p> <p>Unit IV Spreadsheet a) Multiple Spreadsheets b) Functions c) Data Analysis</p>	<ol style="list-style-type: none"> <li>1. In this unit, students learn about theories of E-commerce</li> <li>2. To train the pupils in the application of computers Using Visual Basics.</li> <li>3. To Be prepared with practices for handling spreadsheet.</li> </ol>	<ol style="list-style-type: none"> <li>1. Students are expected to gain insight into the various theories on trade using E-commerce.</li> <li>2. Learn about the concept of designing and working for Visual Basics.</li> <li>3. Be able to use the techniques of spreadsheet for handling data studies.</li> </ol>
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# MASTER OF COMMERCE (ADVANCED ACCOUNTANCY)

## COURSE OUTCOMES

### MCOM PART I

<b>SEMESTER I</b>		
<b>SYLLABUS</b>	<b>OBJECTIVES</b>	<b>OUTCOME</b>
<b>Strategic Management</b>		
<ol style="list-style-type: none"> <li>1. Introduction to strategic management</li> <li>2. Business formulation, implementation and evaluation</li> <li>3. Business corporate and global strategies</li> <li>4. Emerging strategic trends</li> </ol>	<ol style="list-style-type: none"> <li>1. To enable the learners to understand new forms of Strategic Management concepts and their use in business</li> <li>2. To provide information pertaining to Business, Corporate and Global Reforms</li> <li>3. To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions</li> <li>4. To acquaint the learners with recent developments and trends in the business corporate world</li> </ol>	<ol style="list-style-type: none"> <li>1. Devise strategic approaches to managing a business successfully in a global context</li> <li>2. Develop and prepare organizational strategies that will be effective for the current environment.</li> <li>3. Explain the importance, scope and concept of Strategy and Strategic Management Process</li> </ol>
<b>Economics for Business Decisions</b>		
<ol style="list-style-type: none"> <li>1. Basic principles in business economics</li> <li>2. Demand and Supply analysis</li> <li>3. Production analysis and cost analysis</li> <li>4. Market structure and analysis</li> </ol>	<ol style="list-style-type: none"> <li>1. To equip the students with basic tools of economic theory and its practical applications</li> <li>2. To familiarising the students with the understanding of the economic aspects of current affairs and thereby prepares them to analyse the market behaviour with economic way of thinking</li> <li>3. To widen analytical ability of the students and to provide them a foundation for further study of economics</li> <li>4. To discuss cases involving the use of concepts of business economics</li> </ol>	<ol style="list-style-type: none"> <li>1. Apply demand and supply analysis to explain how prices and output are determined in different markets</li> <li>2. Utilize game theory to analyze political economic problems.</li> <li>3. Compare and contrast common market structures</li> </ol>
<b>Cost and Management Accounting</b>		
<ol style="list-style-type: none"> <li>1. Marginal costing, Absorption costing and</li> </ol>	<ol style="list-style-type: none"> <li>1. To enhance the abilities of learners to develop the</li> </ol>	<ol style="list-style-type: none"> <li>1. Use Cost Accounting Methods to Optimize the</li> </ol>

<p>Management decisions</p> <ol style="list-style-type: none"> <li>2. Standard costing</li> <li>3. Budgetary control</li> <li>4. Operating costing</li> </ol>	<p>concept of Cost and management accounting and its significance in the business</p> <ol style="list-style-type: none"> <li>2. To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporate</li> <li>3. To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporates</li> <li>4. To understand the meaning and features of operating costing</li> </ol>	<p>Use of People, Resources, and Materials.</p> <ol style="list-style-type: none"> <li>2. To analyze Reports to Make Sound Pricing Decisions.</li> <li>3. Apply the Decision Making tools from Marginal Costing i.e. CVP, BEP</li> </ol>
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**Business Ethics and Corporate Social Responsibility**

<ol style="list-style-type: none"> <li>1. Introduction to Business ethics</li> <li>2. Indian ethical practices and corporate governance</li> <li>3. Introduction to corporate social responsibility</li> <li>4. Areas of CSR and CSR policy</li> </ol>	<ol style="list-style-type: none"> <li>1. To familiarize the learners with the concept and relevance of Business Ethics in the modern era</li> <li>2. To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context</li> <li>3. To know about role of NGOs and International agencies in CSR</li> <li>4. To be aware of factors influencing CSR policy and global recognition of CSR</li> </ol>	<ol style="list-style-type: none"> <li>1. Acquire a set of skills and tools for evaluating ethical issues</li> <li>2. Apply tools and ideas acquired during the course to practical CSR problems</li> <li>3. Explain the importance, scope and functions of Corporate social responsibility towards the Society</li> </ol>
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**SEMESTER II**

**E - Commerce**

<ol style="list-style-type: none"> <li>1. Introduction to Electronic Commerce –Evolution and Models</li> <li>2. World Wide Web andE-enterprise</li> <li>3. E-marketing and Electronic Payment System</li> <li>4. Legal and Regulatory Environment and Security issues of E-commerce</li> </ol>	<ol style="list-style-type: none"> <li>1. To provide an analytical framework to understand the emerging world of ecommerce</li> <li>2. To make the learners familiar with current challenges and issues in ecommerce</li> <li>3. To develop the understanding of the learners towards various business models</li> <li>4. To develop understanding of learners relating to</li> </ol>	<ol style="list-style-type: none"> <li>1. Assess e commerce requirement of a business</li> <li>2. Demonstrate an understanding of the foundations and importance of E-commerce Explain regulatory environment of e-commerce.</li> </ol>
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	Legal and Regulatory Environment and Security issues of E-commerce	
<b>Research Methodology for Business</b>		
<ol style="list-style-type: none"> <li>1. Introduction to research</li> <li>2. Research Process</li> <li>3. Data processing and Statistical analysis</li> <li>4. Research Reporting and modern practices in research</li> </ol>	<ol style="list-style-type: none"> <li>1. To enhance the abilities of learners to undertake research in business &amp; social sciences</li> <li>2. To enable the learners to understand, develop and apply the fundamental skills in formulating research problems</li> <li>3. To enable the learners in understanding and developing the most appropriate methodology for their research</li> <li>4. To make the learners familiar with the basic statistical tools and techniques applicable for research</li> </ol>	<ol style="list-style-type: none"> <li>1. Perform robust research through the application of accepted applied research methodologies.</li> <li>2. Apply fundamental skills in formulating research problems</li> <li>3. Explain the Concept &amp; Features of a good research design and the difference between Qualitative research and Quantitative research approaches.</li> </ol>
<b>Corporate Finance</b>		
<ol style="list-style-type: none"> <li>1. Scope and objectives of financial management</li> <li>2. Time value of money</li> <li>3. Financial analysis-application of ration analysis in financial decision making Financial decisions</li> </ol>	<ol style="list-style-type: none"> <li>1. To enhance the abilities of learners to develop the objectives of Financial Management</li> <li>2. To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates</li> <li>3. To enhance the abilities of learners to analyse the financial statements</li> </ol>	<ol style="list-style-type: none"> <li>1. Provide the conceptual background for corporate financial analysis from the point of corporate value creation</li> <li>2. Evaluate different management decisions and their influence on corporate performance</li> <li>3. Develop analytical skills this would facilitate the decision making in business situations.</li> </ol>
<b>Macro Economic Concepts and Applications</b>		
<ol style="list-style-type: none"> <li>1. Aggregate income and its dimensions</li> <li>2. Keynesian concepts of Aggregate demand (ADF) and Aggregate supply (ASF)</li> <li>3. Economic Policy Implication in the IS –LM Framework International aspects of macro economic policy</li> </ol>	<ol style="list-style-type: none"> <li>1. To understand concepts of aggregate income and its dimensions</li> <li>2. To receive a firm grounding on the basic macroeconomic concepts that strengthen analysis of crucial economic policies</li> <li>3. To learn about the economic policy implication in the IS-LM framework</li> <li>4. To enable the learners to grasp fully the theoretical</li> </ol>	<ol style="list-style-type: none"> <li>1. Utilize a simple contemporary economic model such as the aggregate supply/aggregate demand model and describe the interrelationships among prices, income and interest rates as they affect consumption, saving and investment.</li> <li>2. Use and apply a wide range of economic models to analyse contemporary and historical macroeconomic</li> </ol>

	rationale behind policies at the country as well as international level	events, and formulate and propose appropriate macroeconomic policies. 3. Define fiscal and monetary policies and how these affect the economy.
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# MASTER OF COMMERCE (ADVANCED ACCOUNTANCY)

## COURSE OUTCOMES

### MCOM PART II

<b>SEMESTER III</b>		
<b>Advanced Financial Accounting</b>		
<ol style="list-style-type: none"> <li>1. Foreign Currency Conversion</li> <li>2. Final Accounts &amp; Statutory Requirements for Banking Companies</li> <li>3. Accounting &amp; Statutory Requirements of Insurance Companies</li> <li>4. Accounting &amp; Statutory Requirements of Co-operative Societies</li> </ol>	<ol style="list-style-type: none"> <li>1. To gain knowledge of foreign currency conversion</li> <li>2. To understand the Statutory requirements of Banking companies and have knowledge of preparation of their accounts.</li> <li>3. To understand the statutory requirements of Insurance companies and have knowledge of preparation of their accounts</li> <li>4. To understand the statutory requirements of Insurance companies and have knowledge of preparation of their accounts</li> </ol>	<ol style="list-style-type: none"> <li>1. Prepare final accounts of banking companies</li> <li>2. Prepare final accounts of insurance companies following the statutory requirements</li> <li>3. Prepare the final accounts of cooperative societies</li> </ol>
<b>Advanced Cost Accounting</b>		
<ol style="list-style-type: none"> <li>1. Process costing</li> <li>2. Cost Allocation and Activity Based Costing Systems</li> <li>3. Responsibility Accounting</li> <li>4. Strategic Cost Management</li> </ol>	<ol style="list-style-type: none"> <li>1. To provide the students with an in-depth knowledge of advanced approaches of Cost Accounting.</li> <li>2. To explain reasons for using Activity Based Costing instead of traditional method</li> <li>3. To enable them to apply costing methods and techniques to assist management for taking appropriate decisions</li> <li>4. To learn about transfer pricing, target costing and inflation accounting</li> </ol>	<ol style="list-style-type: none"> <li>1. Identify and Assign Costs to Activities.</li> <li>2. Apply costing methods and techniques appropriate to a variety of different businesses</li> <li>3. Explain Strategic Cost Management and its importance</li> </ol>
<b>Direct Tax</b>		
<ol style="list-style-type: none"> <li>1. Definitions and Basis of Charge</li> <li>2. Heads of Income</li> <li>3. Deductions u/s 80 and Exclusions from the Total</li> </ol>	<ol style="list-style-type: none"> <li>1. To Understand the tax structure of the economy</li> <li>2. To attain a practical understanding over different sections through</li> </ol>	<ol style="list-style-type: none"> <li>1. Practice as a tax consultant in various areas under the IT ACT</li> <li>2. Apply the provisions of</li> </ol>

<p>Income</p> <p>4. Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec139(1) and Sec 139(5)</p>	<p>case studies</p> <p>3. To be aware of various deduction and exemption u/s 80 of Income Tax Act</p> <p>4. To understand how to compute Income tax of various assesseees</p>	<p>income tax laws in calculating income of various assesseees</p> <p>3. Explain the Deductions to be made in Computing Total Income</p>
<b>SEMESTER IV</b>		
<b>Corporate Financial Accounting</b>		
<p>1. Corporate Financial Reporting</p> <p>2. International Financial Reporting Standards (IFRS) &amp; Ind – AS</p> <p>3. Valuation of Business for Amalgamation &amp; Merger</p> <p>4. Consolidated Financial Statement</p>	<p>1. To provide the student with knowledge of recent developments in corporate accounting</p> <p>2. To learn about IFRS and Ind – AS</p> <p>3. To know about valuation of business for merger and amalgamation</p> <p>4. To study the procedure of consolidation of balance sheet and profit and loss account</p>	<p>1. Demonstrate knowledge of accounting standards and IFRS</p> <p>2. Aware of various requirements of corporate reporting</p> <p>3. Interpret consolidated financial reports</p>
<b>Indirect Tax- Introduction to Goods and Service Tax</b>		
<p>1. Overview of Goods and Service Tax</p> <p>2. Registration under GST</p> <p>3. Collection of Tax under Integrated Goods and Services Tax Act, 2017</p> <p>4. Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017</p> <p>5. Payment of GST</p>	<p>1. To gain information on applicability of GST on various commodity and services</p> <p>2. To have knowledge about rules and procedure of registration under GST</p> <p>3. To know about collection of tax under GST</p> <p>4. To study about the procedure of payment of GST</p>	<p>1. Make use of knowledge of GST rules in taking managerial decisions in various tax related matters</p> <p>2. Analyse and understand the implications of GST on your business.</p> <p>3. Know “place of supply rules” and applicability of the same under GST</p>
<b>Financial Management</b>		
<p>1. Types of Financing</p> <p>2. Investment Decisions: Capital Budgeting</p> <p>3. Management of Working Capital</p> <p>4. Financial Planning</p> <p>5. Financial Policy and Corporate Strategy</p>	<p>1. To demonstrate basic financial management knowledge</p> <p>2. To learn about capital budgeting</p> <p>3. To demonstrate the importance of working capital management and the tools to manage it</p> <p>4. To Introduce students to financial planning, and objectives, and its benefits, and the types of areas and stages of financial planning, and the</p>	<p>1. Decide form and amount of short term financing that best suits a given corporate need based on historical and projected analysis</p> <p>2. Select and apply techniques in managing working capital</p> <p>3. Apply the tools from financial management this would facilitate the decision making i.e. Capital Budgeting, Ratio Analysis.</p>

	factors that help the success of financial planning.	
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