

**The Bharat Education Society's
Sant Gadge Maharaj College of Commerce & Economics,
Mumbai – 400 004.**

DEPARTMENT OF COMMERCE

MODULES, CREDITS AND LEARNING OUTCOMES

F.Y.B.COM

SEMESTER I

Course	Nomenclature	Credits	Modules and Contents
	COMMERCE I (INTRODUCTION TO BUSINESS)	03	1. Introduction to Business 2. Business Environment 3. Project Planning 4. Entrepreneurship

SEMESTER II

Course	Nomenclature	Credits	Modules and Contents
	COMMERCE II (Service Sector)	03	1. Concept of Services 2. Retailing 3. Recent Trends in Service Sector 4. E- Commerce

COURSE OBJECTIVES AND OUTCOME

SEMESTER I

COMMERCE I

Course Objectives	Course Outcome
➤ To create awareness among learners with basic concepts of business.	➤ Learners are made aware of basic concept of business.
➤ To make the students aware about the current trends in business and making them understand why business is important.	➤ Understanding of various internal and external factors which have impact on business.
➤ To motivate students to take up their own venture and make them aware of various training and development institutes, as well as incentives available to entrepreneurs in India.	➤ Learners understands how important is project planning to start own venture. ➤ Understanding of Entrepreneurship as a Career option.

COURSE OBJECTIVES AND OUTCOME

SEMESTER II

COMMERCE II

Course Objectives	Course Outcome
➤ To familiarize the students with the basic concepts of services sector.	➤ Learners get insight into working of service sector.
➤ To create awareness among the learners about the importance of service sector from the nation point of view.	➤ Develops knowledge and understanding of the uniqueness of services sector and its contribution to the national growth.
➤ To make the students understand about the challenges and problems in rendering services.	➤ Understands the challenges faced by services sector and how to overcome it.
➤ To make the students aware about current trends in service sector like ITES, Banking sector, Logistics, Organised Retail Sector and its growth, E- commerce, etc.	➤ Update the learners about the role of technology in service sectors and what are the different career opportunities prevails.

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SEMESTER III

MANAGEMENT

Course	Nomenclature	Credits	Topics (Modules)
	COMMERCE- III (MANAGEMENT)	03	1. Introduction to Management. 2. Planning and Decision Making. 3. Organizing. 4. Directing and Controlling.

SEMESTER IV

COMMERCE – PRODUCTION AND FINANCE

Course	Nomenclature	Credits	Topics (Modules)
	COMMERCE - IV (Production and Finance)	03	1. Production and Inventory Management. 2. Quality Management. 3. Indian Financial system. 4. Recent Trends in Finance.

COURSE OBJECTIVES AND OUTCOME

SEMESTER III

COMMERCE III - MANAGEMENT

Course Objectives	Course Outcome
<ul style="list-style-type: none">To make the learners understand about conceptual knowledge and evolution of Management.	<ul style="list-style-type: none">Holistic Application of Management for Business Success.
<ul style="list-style-type: none">To make the students aware about functions of Management, Principles of Management. Structure of Management.	<ul style="list-style-type: none">Importance of good Planning, Organising and Delegation and how structure affects success or failure of business.
<ul style="list-style-type: none">To make students aware about importance of Organising and Directing in Business	<ul style="list-style-type: none">Effective communication.
<ul style="list-style-type: none">To make them understand the importance of Control & Coordination in Effective Management	<ul style="list-style-type: none">Leadership traits and Personality Development.

COURSE OBJECTIVES AND OUTCOME

SEMESTER IV

COMMERCE IV – PRODUCTION AND FINANCE

Course Objectives	Course Outcome
<ul style="list-style-type: none">To acquaint the learners with basic concepts of Production Management, Inventory Management, and Quality Management.	<ul style="list-style-type: none">Inculcates Knowledge about Production Planning and Control, effective inventory management system.Knowledge about Internationally accepted Quality Standards
<ul style="list-style-type: none">To highlight on basic information about Indian Financial System, role of Institutions and Instruments in the financial markets. Provide knowledge	<ul style="list-style-type: none">Financial Literacy and virtue of saving through investment.Creates confidence about the financial

on functioning of SEBI, Stock Exchange	system prevailing in India. ✚ Knowledge about functions of Stock Market, Depositories, Credit Rating Agencies and SEBI.
✚ To make learners aware about the new trends in financial market.	✚ Knowledge of trends.

MODULES, CREDITS AND LEARNING OUTCOMES

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SEMESTER V

Course	Nomenclature	Credits	Modules and Contents
	COMMERCE V (MARKETING)	03	<p>1. Introduction to Marketing Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s. Traditional Marketing - Marketing Research - Concept, Features, Process -Consumer Behaviour - Concept, Factors Influencing Consumer Behaviour</p> <p>2. Marketing Decision - I Marketing Mix – Concept-Packaging - Concept, Essentials of a Good Package-Pricing - Concept, Objectives, Factors Influencing Pricing, Pricing Strategies</p> <p>3. Marketing Decision –II Physical Distribution - Concept, Factors Influencing Physical Distribution, Marketing Channels (Traditional and Contemporary Channels) -Promotion - Concept, Importance, Elements of Promotion Mix -Sales Management - Concept, Components, Emerging Trends in Selling</p> <p>4. Key Marketing Dimensions</p>

			Marketing Ethics - Concept, Unethical Practices in Marketing, General Role of Consumer Organisations- Rural Marketing - Concept, Features of Indian Rural Market, Strategies For Effective Rural Marketing -Challenges Faced by Marketing Managers in 21st Century
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COURSE OBJECTIVES AND OUTCOME

SEMESTER V

COMMERCE V

Course Objectives	Course Outcome
➤ To understand how marketing has been evolved, its functions and importance	➤ Understand evolution of marketing and its importance.
➤ To make students aware about the recent trends like digital marketing, CRM	➤ Understanding of recent trends in marketing.
➤ To understand various elements of marketing like packaging, pricing, product decision on marketability of the product.	➤ Understand factors affecting marketing.
➤ To know how positioning of the product is one of the critical issue in marketing.	➤ The learners understand the positioning strategies.

MODULES, CREDITS AND LEARNING OUTCOMES

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SEMESTER VI

Course	Nomenclature	Credits	Modules and Contents
	COMMERCE VI (HUMAN RESOURCE MANAGEMENT)	03	1.Human Resource Management Human Resource Management- Concept, Function, Importance, Traditional v/s Strategic Human Resource management – Human Resource Planning- Concept Steps in Human Resource Planning – Recruitment- Concept, Source of Recruitment 2.Human Resource Development Human Resource Development – Concept, function Training – Performance Appraisal – Career Planning 3.Human Relation Human Relation- Concept, Significance Leadership – Employees Morale – Employee Grievance 4.Trends In Human Resource Management HR in changing environment – Trends in Human Resource Management – Challenges In HRM

COURSE OBJECTIVES AND OUTCOME

SEMESTER- VI

COMMERCE VI

Today's competitive business environment owes its success to effective management of its human resource and its retention. The quality of the organization's employees, their attitude, behavior and satisfaction with their jobs, and their behavior towards the stakeholders, all impact the firm's productivity, level of customer satisfaction, reputation, and survival. The students of B.Com course must aware of basic aspects of human resource management to understand the functioning of human resource management in an organizational setting. Therefore, this introductory course on Human Resource Management is added in the semester VI of B.Com degree.

Course Objectives	Course Outcome
➤ To have an understanding of the basic concepts, functions and processes of human resource management	➤ Learns the concept of HRM, difference between traditional and strategic HRM..
➤ To make learner aware about the role, functions and importance of HRM and HRD.	➤ Learners understand how the managing men right from the beginning is important.
➤ To make the learner conversant with the process of human resource planning and the major concepts like recruitment, selection, training, human resource development and performance appraisal and its techniques.	➤ Understand how recruitment and placement take place in the organization.
➤ To know the impact of incentives on human behavior as well as making them conversant with the different motivational theory.	➤ Know HRD practices and how they motivate personnel.
➤ To make them aware about the challenges HR manager has to face in this modern era.	➤ Understand recent trends, SQ and EQ.

MODULES, CREDITS AND LEARNING OUTCOMES

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EXPORT MARKETING

SEMESTER V

Course	Nomenclature	Credits	Modules and Contents
	EXPORT MARKETING	03	<p>1. Introduction to Export Marketing</p> <p>Concept and Features of Export Marketing, Importance of Exports for a Nation and a Firm, Distinction Between Domestic Marketing and Export Marketing - Factors influencing Export Marketing, Risks involved in Export Marketing, Problems of India's Export Sector - Major merchandise/commodities Export of India (Since 2015), Services Exports of India (Since 2015), Region-wise India's Export Trade (Since 2015)</p> <p>2. Global Framework For Export Marketing</p> <p>Trade Barriers, Types of Tariff Barriers and Non-Tariff Barriers, Distinction Between Tariff and Non-Tariff Barriers - Major Economic Groupings of the World, Positive and Negative Impact of Regional Economic Groupings, Agreements of World Trade Organisation (WTO) - Need For Overseas Market Research, Market Selection Process, Determinants of Foreign Market Selection</p> <p>3. India's Foreign Trade Policy</p> <p>Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade Facilitations and ease of doing business as per the new FTP- Role of Directorate General of Foreign Trade (DGFT), Negative List of Exports, Deemed Exports - Benefits to Status Holders and Towns of Excellence, Common Benefits For EHTP, BTP and STP, Benefits enjoyed by (IIAS) Integrated Industrial Areas (SEZ), EOU, AEZ</p>

			<p>4. Export Incentives and Assistance</p> <p>Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC) - Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) and Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP) - Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme, Duty Drawback (DBK), IGST Refund for Exporters</p>
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COURSE OBJECTIVES AND OUTCOME

SEMESTER - V

EXPORT MARKETING I

Course Objectives	Course Outcome
<ul style="list-style-type: none">➤ To impart knowledge among the learners about how export marketing is important to everyone.➤ To make learners aware about the composition and direction of India's foreign trade.	<ul style="list-style-type: none">➤ Learners understand importance of export marketing, challenges faced by the exporters.➤ Understand direction and compositions of India's trade.
<ul style="list-style-type: none">➤ To create awareness about Trade Barriers, WTO.	<ul style="list-style-type: none">➤ Knows how the international trade gets affected due to trade barriers.➤ The purpose of foundation of WTO.
<ul style="list-style-type: none">➤ To make understand the purpose and various aspects of Foreign Trade Policy.	<ul style="list-style-type: none">➤ Study the Foreign Trade Policy of India.➤ Benefits provided by the government.
<ul style="list-style-type: none">➤ To make the learners understand the role of promotion organization.	<ul style="list-style-type: none">➤ Understand different promotion organization and their role.➤ Various schemes of incentives.

MODULES, CREDITS AND LEARNING OUTCOMES

T.Y.B.COM

EXPORT MARKETING II

SEMESTER VI

Course	Nomenclature	Credits	Modules and Contents
	EXPORT MARKETING II	03	<p>1. Product Planning and Pricing decision for Export Marketing</p> <p>Planning for Export Marketing with regards to Product, Branding, Packaging - Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing - International Commercial (INCO) Terms; Export Pricing Quotations - Free on Board (FOB), Cost, Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB Quotation</p> <p>2. Export Distribution and Promotion</p> <p>Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels - Components of Logistics in Export Marketing; Selection Criteria of Modes of Transport; Need for Insurance in Export Marketing - Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing</p> <p>3. Export Finance</p> <p>Methods of Payment in Export Marketing; Procedure to open Letter of Credit, Types and Benefits of</p>

		<p>Countertrade - Features of Pre-Shipment and Post-Shipment Finance; Procedure to obtain Export Finance; Distinction between Pre-Shipment Finance and Post-Shipment Finance - Role of Commercial Banks, EXIM Bank, SIDBI in Financing Exporters; Role of ECGC</p> <p>4. Export Procedure and Documentation</p> <p>Registration with Different Authorities; Pre-Shipment Procedure involved in Exports; Procedure of Quality Control and Pre-Shipment Inspection - Shipping and Custom Stage Formalities; Role of Clearing and Forwarding Agent; Post-Shipment Procedure For Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking (LUT) - Importance of - Commercial Invoice cum Packing List, Bill of Lading / Airway Bill, Shipping Bill / Bill of Export, Consular Invoice, Certificate of Origin</p>
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Course Objectives	Course Outcome
➤ To make learner aware about the how pricing calculation is done in the export.	➤ Learns about the pricing techniques in export marketing.
➤ To impart knowledge about the importance of distribution and promotion in international market.	➤ Knows channel, importance of logistics.
➤ To understand what kind of financial assistance provided by the banks to the exporters.	➤ Understand pre-shipment and post-shipment procedure and the institution providing it.
➤ To know the procedure involved in pre, during , after shipment of goods in the international market.	➤ Learns about the various procedure which one needs to carry out if he / she wants to enter into export business.

Advertising I

- 1) Introduction to Advertising
- 2) Advertising Agency
- 3) Economic & Social Aspect of Advertising
- 4) Brand Building and social purpose advertising

Course Objective

- ✓ To highlight the role of advertising for the success of brands and its important within the marketing function of company.
- ✓ It aims to orient learner towards the practical aspects and techniques of advertising.
- ✓ It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate course in advertising.

Course Outcome

- ✓ Learners are made aware of advertising for the success of brands as well as how to use advertising skill in marketing function.
- ✓ Advertising agency is technical section so in this modules learner orient towards the practical aspects and technical of advertising along with that learner focusing towards the career in advertising.
- ✓ Lerner are made aware about economical and social aspect of advertising and various purpose of advertising and new trends in advertising.

Advertising II

Module

1. Media in advertising
2. Planning advertising campaigns
3. Fundamentals of creativity in advertising
4. Execution and Evaluation of advertising

Course Objective

To highlight the role of media in advertising.

It aims to orient learners towards the advertising campaign, advertising Budget and media planning.

It is expected that this course will teach about creativity in advertising and how to execution and evaluation of advertising.

Course Outcomes:-

Learners are made aware about different types of media along with that importance of research in advertising.

This is course gives technical knowledge to students like creativity in advertising and execution and evaluation of advertising. It will definitely help our student to develop the career in this stream.

DEPARTMENT OF ACCOUNTANCY

F. Y. B. Com Sem I - Syllabus

SYLLABUS	OBJECTIVES	OUTCOMES
Module – 1: Standard Issued by ICAI and Inventory Valuation		
AS -1: Disclosure of Accounting Policies AS -2: Valuation of Inventories AS -9: Revenue Recognition	To Teach students Concepts, Benefits, Procedures for issue of Accounting Standards.	Students will be able to discuss and evaluate Accounting standards.
Inventory Valuation (Stock)	To teach students about various methods of stock valuation.	Students will be able to solve problems based on stock valuation and record keeping.
Module – 2: Final Accounts		
Expenditure: Capital, Revenue; Receipts: Capital, Revenue; Adjustment and Closing Entries, Final Accounts of Manufacturing Concerns (Proprietary Firm)	To teach students about different types of expenses and Incomes.	Students will be able to classify expenses as per their characteristic.
Module -3 : Departmental Accounts		
Meaning Basis of Allocation of Expenses, Basis of Allocation of Incomes/Receipts, Inter Departmental Trading and Profit & Loss Accounts and Balance Sheet	To teach students about the concept of Departmental accounts.	Students will be able to account for departmental accounting and its adjustments.
Module -4: Accounting for Hire Purchase		
Meaning calculation of Interest, Accounting for Hire Purchase transactions by Asset Purchase Method based on full Cash Price, Journal Entries, Ledger Accounts, Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price	To teach students about the accounting treatment of Hire Purchase transactions and Installment system.	Students will learn the accounting treatment of Hire Purchase transactions.

F. Y. B. Com Sem II - Syllabus

SYLLABUS	OBJECTIVES	OUTCOMES
Module -1:Accounting from Incomplete Records		
<ul style="list-style-type: none"> • Introduction • Problems on preparation of final accounts of Proprietary Trading Concern (By Conversion Method) 	To teach students about single entry systems and its accounting.	Students will learn about the ways to convert single entry accounts to double entry system.
Module -2: Consignment Accounts		
<ul style="list-style-type: none"> • Accounting for consignment transactions • Valuation of Stock • Invoicing of goods at higher price (Excluding Overriding Commission, Normal / Abnormal Losses 	To teach students about consignment system of accounting.	Students will learn about accounting for consignment transactions.
Module -3: Branch Accounts		
<ul style="list-style-type: none"> • Meaning • Classification of Branch • Accounting for Dependent Branch not maintaining full books by: <ul style="list-style-type: none"> a) Debtors Method b) Stocks and Debtors Method 	To teach students about Branch system of accounting and its concepts.	Students will learn about accounting for consignment transactions.
Module -4: Fire Insurance Claims		
<ul style="list-style-type: none"> • Computation of Loss of Stock by Fire • Ascertainment of Claim as per the Insurance Policy (Excluding – Loss) 	To teach students about Fire Insurance principles and claims.	Students will learn about Insurance claims especially Fire Insurance and average clause.

S. Y. B. Com Sem III - Syllabus (Accounts)

SYLLABUS	OBJECTIVES	OUTCOMES
Partnership Final Accounts based on Adjustment at Admission or Retirement/ Death of a Partner during the year	To teach students about the accounting concepts and principles involved in Partnership Accounts including Admission, Retirement and Death.	Students will be able to learn how to solve problems on Admission, Retirement and Death of Partnership firm.
Piecemeal Distribution of Cash	To teach students about Dissolution process of a Firm and distribution of cash.	Students will be able to learn how to distribute cash on dissolution of cash.
Amalgamation of Firms	To teach students about the concept of merger of two or more firms and its accounting treatment.	Students will learn how to solve problems on merging of firms and takeover process and its accounting.
Conversion / sale of a partnership Firm into a Ltd. Company	To teach students about the concept of conversion or sale of firm to company.	Students will learn the accounting treatment of conversion of firm to company.

S. Y. B. Com Sem III - Syllabus (Management Accounting)

SYLLABUS	OBJECTIVES	OUTCOMES
Introduction to Management Accounting	To teach students about the fundamentals of Management accounting. to teach vertical financial statements, comparative, trend and commonsize statements for managerial decisions.	Students will learn how to prepare vertical financial statements for managerial decisions and solve problems based on it.
Ratio Analysis and Interpretation	To teach students about the various accounting ratios and its role in decision making.	Students will be able to learn how to find accounting ratios and decision making on it.
Working Capital	To teach students about the working capital concept and its effect on finance on the financial position of the enterprise	Students will be able to learn how to solve the problems on working capital.
Capital Budgeting	To teach students about the process of Investment decision making. To teach various techniques of capital budgeting.	Students will be able to learn how to solve nd make decision based on capital budgeting techiques.

S. Y. B. Com Sem IV - Syllabus (Accounting)

SYLLABUS	OBJECTIVES	OUTCOMES
Introduction to Company Accounts	To teach students about the Company final accounts and various components of it. Issue of shares, assets, liabilities, capital etc.	The students will learn the company accounts concepts and its position in financials.
Issue of Debentures	To teach students the ways to raise capital by way of debentures and its accounting treatment.	The students will learn how to solve problems on issue on debentures.
Redemption of Preference Shares	To teach students the ways to redeem preference capital and its accounting treatment.	The students will learn how to solve problems on redemption of preference capital.
Redemption of Debentures	To teach students the ways to redeem loans taken by way of debentures and its accounting treatment.	The students will learn how to solve problems on redemption of debentures.
Ascertainment and Treatment of Profit prior to incorporation	To teach students the preparation of Revenue statement for Pre and Post incorporation periods of a company	The students will learn how to solve problems on Pre and Post incorporation periods and adjustment effect for the same.

S. Y. B. Com Sem IV - Syllabus (Auditing)

SYLLABUS	OBJECTIVES	OUTCOMES
Introduction to Auditing	To teach students the basics of Auditing, Errors and Frauds, Principles of Auditing, Responsibilities of Auditor and Types of Auditing.	Students will learn about the Auditing principles, Types of Errors and Frauds, Responsibilities of auditor and Types of Auditing.
Audit Planning, Procedures and Documentation	To teach students the Audit planning, Program, Working papers and various details of it.	Students will learn about the concepts of Audit Planning, Program and Audit working papers and its role.
Auditing Techniques and Internal Audit Introduction	To teach students about various aspects of Test Checking, Sampling, Internal Control and Internal Audit	Students will learn about the concepts of Test Checking, Sampling, Internal Control and Internal Audit
Auditing Techniques : Vouching & Verification	To teach students about Auditing of Incomes, Expenses, Assets and Liabilities	Students will learn about techniques of audit vouching and verification of various assets, liabilities, income and expenses.

T. Y. B. Com Sem V - Syllabus (Accounts I)

SYLLABUS	OBJECTIVES	OUTCOMES
Preparation of Final Accounts of Companies	To teach students about making financial statements of Company's using the companies act provisions with adjustments.	Students will learn how to prepare final accounts of companies along with adjustments
Internal Reconstruction	To teach students about reconstructing the company and entries to be passed.	Students will learn how to pass entries on reconstructing the company using companies act provisions.
Buy Back of Shares	To teach students about concepts of buyback and its treatment in accounts using companies act provisions.	Students will learn how to account for Buyback in books of accounts, also calculate limitations and alternatives using Companies act provisions.
Investment Accounting (w.r.t. Accounting Standard -13)	To teach students about Investments its accounting, and Accounting standard guidelines.	Students will learn how to account for different types of investments and adjustments for Bonus shares, Rights issue and other transactions using Accounting Standards.
Ethical Behavior and Implication for accountants	To teach students about ethics, ethics for accountant and responsibilities as an accountant.	Students will learn of ethical aspects of an accountant and its responsibilities.

T. Y. B. Com Sem V - Syllabus (Cost Accounting)

SYLLABUS	OBJECTIVES	OUTCOMES
Introduction to Cost Accounting	To teach students about the fundamentals of cost accounting.	Students will learn about basics of costing and its importance.
Material Cost	To teach students about the Importance of Materials and its management for cost accounting.	Students will learn how to solve problems of Material costing and valuation of stocks
Labour Cost	To teach students about the labour costing and its concepts. To teach the incentive systems and calculations	Students will learn how to calculate labour costs using incentive systems.
Overheads	To teach students about various types of overheads and apportionment of overheads using identifiable factor.	Students will learn how to solve problems on apportioning overhead costs based on factors and its effect on costs.
Classification of Costs and Cost Sheet	To teach students about how to identify and classify costs and prepare cost sheets.	Students will learn how to classify costs and solve problems preparing cost sheets.
Reconciliation of Cost and Financial Accounts	To teach students to prepare cost accounts and reconcile it with financial accounts.	Students will learn how to prepare cost accounts with adjustments and reconcile it with the financial records.

T. Y. B. Com Sem V - Syllabus (Taxation)

SYLLABUS	OBJECTIVES	OUTCOMES
<p>Basic Terms (S:2,3and4) Assessee, Assessment, Assessment Year, annual Value ,Business, capital Assets, Income , Person, Previous Year, Transfer</p>	<p>The objective is to teach the students about the Fundamentals about the Income Tax Law in India. Basic definitions, How to find the residential status, total income w.r.t various heads of income. Also to teach the provisions each head of income, deductions, exemption and computation of total income.</p>	<p>Students will learn the basic fundamentals of the Income tax law. How to find the residential status, total income. Also how to calculate income from each head. They will also know hte deductions and exemptions for tax savings.</p>
<p>Scope of Total Income and Residential Status Scope of Total Income (S: 5) Residential status (S: 6) For individual Assessee</p>		
<p>Heads of Income (S: 14) Salary (S: 15 to 17) Income from House Properties (s:22 to 27) (S : 228, 30, 31, 32, 35, 35D, 36, 37, 40, 40A, 43B) Capital Gains (S:45, 48, 49, 50, 54 EC)restricted to Computation of Capital gain on Transfer or residential house property only Income from Other Sources (S : 56 to S : 59) Exclusions From Total Income (S : 10) Exclusion related to specified heads to be covered with relevant head e.g. Salary, Business Income, Capital Gain, Income from Other Sources.</p>		
<p>Deduction from Total Income S : 80A, 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA</p>		
<p>Computation of Total Income For Individual</p>		

T. Y. B. Com Sem VI - Syllabus (Accounts 1)

SYLLABUS	OBJECTIVES	OUTCOMES
AS-14 Amalgamation, Absorption and External Reconstruction (Excluding Inter-Company holdings)	To teach students how to calculate Purchase consideration, and accounting treatment for Amalgamation, absorption and External Reconstruction, using Accounting standard guidelines.	Students will learn how to solve problems of Amalgamation, Absorption and External Reconstruction by calculating Purchase Consideration using Purchase method.
Accounting of Transaction of Foreign Currency	To teach students how to calculate and account for treatment of Foreign Currency transactions and its translation.	Students will learn how to calculate foreign currency gain or loss on translation on various Foreign currency transactions and its effects on the cut-off date and revenues.
Liquidation of Companies	To teach students the process of Liquidation of a company and the stages of disposal of assets and repayment of liabilities using Companies act provisions.	Students will learn how to prepare the Liquidators statement of accounts and how to pay the liabilities in the order of preferences form the money realized on sale of assets
Underwriting of Shares and Debentures	To teach students the rules of underwriting as per the Companies Act, limitations, Firm underwriting and Underwriters liability.	Students will learn how to account for treatment of underwriting and calculations of each underwriter liability.
Accounting For Limited Liability Partnership	To teach students the final accounts preparation of LLP and adjustments relating to its preparation.	Students will learn the fundamentals of LLP and how to solve the problems on preparation of LLP final accounts.

T. Y. B. Com Sem VI - Syllabus (Cost Accounts)

SYLLABUS	OBJECTIVES	OUTCOMES
Cost Control Accounts	To teach students how to Cost Accounting records using control accounts	Students will learn how to solve problems of accounting cost records using control accounts and adjustments relating to it.
Contract Costing	To teach students about the concept of Contract Costing and accounting of contract transactions	Students will learn how to evaluate the contract costing problems with adjustments.
Process Costing	To teach students the concept of contract costing and adjustments of normal and abnormal loss in processes.	Students will learn how to prepare the process account and calculate the value of normal and abnormal losses and effects of it.
Introduction to Marginal Costing	To teach students principles of marginal costing and its importance using case studies and problems.	Students will learn how to calculate Marginal costs and Breakeven points and its role in decision making.
Introduction to Standard Costing	To teach students the importance of budgeting and importance of standards and its comparison with actual costs. To calculate the variances and comment on it.	Students will learn how to calculate various variances and interpret the results.
Some Emerging concepts of Cost Accounting	To teach students the emerging concepts such as, Target, Life cycle, Benchmarking, ABC costing.	Students will learn about the newly introduced concepts of Costing.

T. Y. B. Com Sem VI - Syllabus (Taxation)

SYLLABUS	OBJECTIVES	OUTCOMES
<p>Introduction What is GST, Need for GST Dual GST Model, Definitions Section 2(17) Business Section 2(13) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section 2(78) Non Taxable Supply Section 2(84) Person Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse Charges Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Supply Section 2(108) Taxable Supply Goods and services Tax Network (GSTN)</p>	<p>The objective is to teach the students about the Fundamentals about the recently introduced GST Law. Basic definitions, Procedure of registration, meaning and importance of supply, collection of tax, Input Tax Credit, Payment of Tax and calculation of Tax Liability.</p>	<p>Students will learn the basic fundamentals of the GST Law. Learn the process of registration, meaning and importance of supply, collection of tax, Input Tax Credit, Payment of Tax and calculation of Tax Liability.</p>
<p>Levy and Collection of Tax Scope of supply, Non taxable Supplies Composite and Mixed Supplies Composition Levy Levy and Collection of Tax Exemption From Ta</p>		
<p>Time, Place and Value of Supply Time, Place, Value of Supply</p>		
<p>Input Tax Credit and Payment of Tax Eligibility For Taking Input Tax Credit Input Tax Credit in Special circumstances Computation of Tax Liability and payment of Tax</p>		
<p>Registration Under GST law Persons not liable Registration Compulsory Registration Procedure For Registration Deemed Registration Cancellation of Registration</p>		

Department of Economics

Course Outcomes

Course: **Business Economics-I** For F. Y. Bcom. (Sem-I)

Learning Goal 1: Students will learn how markets and other governance structures organize core economic activities, such as production, distribution, and consumption, and the growth of productive resources.

Syllabus	Objectives	Outcome
<ul style="list-style-type: none"> ➤ Scope and importance of business economics ➤ Basic tools: Opportunity cost principle ➤ Incremental and marginal concept ➤ Basic Economic relations : Functional relation, equations – Total, Average and marginal relations ➤ Use of marginal analysis in decision making. 	<p>The purpose of the course is to expose students of commerce to basic economic concepts.</p> <p>Inculcate an analytical approach to the subject matter. To stimulate the students interest by showing the relevance and use of various economic theories.</p> <p>To apply economic reasoning to problems of business..</p>	<p>Students understand various concepts of economics and their applications to real business situation.</p> <p>Students get the practical knowledge and usage of the economic concepts.</p>
<ul style="list-style-type: none"> ➤ Basic of market demand, Market supply and equilibrium price and change in equilibrium price ➤ Demand Analysis ➤ Demand Function – Nature of demand curve under different market. ➤ Elasticity of demand: Meaning, types and measurement of Price, Income, Cross and Promotional ➤ Relationship between elasticity of demand and revenue concepts. ➤ Demand Forecasting: Meaning, Significance and Methods – Case Studies 	<p>To highlight the ideas, focus to contribute to business institutions, forces and movements that contribute to the economy.</p> <p>To acquaint the students with various interpretative perspectives.</p>	<p>Students comprehend the demand and elasticity concepts and recognise the importance of Marginal Utility Approach and Indifference Curve and consumer equilibrium in economic analysis.</p> <p>Students will get the knowledge about how demand forecasting and estimation helps to know the future demand and plan the supply strategy.</p>

		Unit
<ul style="list-style-type: none"> ➤ Supply and Production Decision ➤ Production Function: Short Run and Long run. ➤ Production function with two variable inputs – Isoquant ➤ Law of Variable Proportions – ISO Quant – Producer`s Equilibrium. ➤ Returns to scale. ➤ Economies of scale – Economies of Scope – Case Studies. 		Define the term “production” and explain what a production function is; define the term “production inputs,” and differentiate between labor, land, capital, entrepreneurship, technology
<ul style="list-style-type: none"> ➤ Cost Analysis ➤ Concepts: Social and Private Cost, Economic and Accounting Costs, Fixed and Variable Cost Opportunity Cost. ➤ Behaviour of Cost Curves : Short run and Long Run ➤ Cost output relationship in the short and long run ➤ Extensions of cost analysis: cost reduction through experience ➤ LAC and learning curve ➤ Break even analysis 		Students come to know various cost concepts, their behaviour and inter relationships

Course Outcomes

Course: **Business Economics-I** For F. Y. Bcom. (Sem-II)

Syllabus	Objectives	Outcome
<ul style="list-style-type: none"> ➤ Market structure ➤ Perfect competition and Monopoly Models ➤ Profit maximization and the competitive firms supply curve ➤ Short- run and long- run equilibrium of a firm and Industry ➤ Monopoly : sources of monopoly power, Short- run and long- run equilibrium of a firm under Monopoly 	To introduce the student to the Market structure.	<p>Students know the importance of the Profit Maximization and other goals of firms.</p> <p>Students realise the significance of the Social responsibility as per the aims and objectives of economic reforms.</p>

<ul style="list-style-type: none"> ➤ Monopolistic Competition ➤ Competitive and monopolistic element of monopolistic competition ➤ Equilibrium of firm under monopolistic competition ➤ Excess capacity and inefficiency – debate over role of advertising ➤ Oligopoly : Key attribute of Oligopoly ➤ Collusive and Non collusive oligopoly market – price rigidity - cartel 	<p>Define the characteristics of a monopolistically competitive industry; understand the difference between the firm and the industry</p> <p>Define characteristics of oligopolies</p>	<p>Economic classification of market is revealed. Students come to know the product pricing and equilibrium in different market forms</p>
<ul style="list-style-type: none"> ➤ Pricing Practices: ➤ Cost oriented pricing methods: ➤ Price Discrimination, Dumping, Marginal- cost pricing ➤ Cost- plus pricing, Transfer pricing ➤ Multiple- product pricing ➤ Case studies 		<p>Students come to know the various methods of product pricing .</p>
<ul style="list-style-type: none"> ➤ Evaluating Capital Projects ➤ Capital Budgeting: Meaning and Importance- Investment Criteria: ➤ Pay Back Period Method, ➤ Net Present Value Method, ➤ Internal Rate of Return Method - Case Studies. 	<p>The aim is selecting those projects that maximize shareholder's wealth. The decision should avoid over/under investment in fixed assets.</p>	

Course Outcomes

Course: **Business Economics-II** For S. Y.Bcom. (Sem-III)

Learning Goal: Students will learn about the determinants of macroeconomic conditions (national output, employment, and inflation), causes of business cycles, and interactions of monetary and financial markets with the real economy, familiarizing themselves in the process with major economic theories of relevance.

Syllabus	Objectives	Outcome
<ul style="list-style-type: none"> ➤ Macroeconomics: Meaning, Scope and Importance. ➤ Circular flow of aggregate income and expenditure and its Importance- closed and open economy models 	<p>To familiarize the students with the basic concepts of Macro Economics and application.</p> <p>To study the behaviour of the economy as a whole.</p>	<p>Students will be able to identify the determinants of various macroeconomic aggregates such as output, unemployment, inflation, productivity and the major challenges associated with the measurement of these aggregates.</p>
<ul style="list-style-type: none"> ➤ The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts - National Income and Economic Welfare. ➤ Trade Cycles: Features and Phases ➤ Classical Macro economics : Say's law of Markets - Features, Implications and Criticism 	<p>To apply economic reasoning to problems of the economy</p>	<p>Students know the significance of the study of National Income in an economy.</p> <p>Students are familiarized with various concepts associated with NI and the methods of measuring NI.</p>
<ul style="list-style-type: none"> ➤ The Principle of Effective Demand: Aggregate Demand and Aggregate Supply ➤ Consumption Function: Properties, Assumptions and Implications ➤ Investment function and Marginal Efficiency of capital ➤ Investment Multiplier effect on Income and Output: Assumptions, Working, Leakages, Criticism and Importance - paradox of thrift ➤ Relevance of Keynesian theory tools to the developing countries 	<p>To study the relationship among broad aggregates.</p>	<p>Students will be able to 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.</p>

<ul style="list-style-type: none"> ➤ The IS-LM model of integration of commodity and money markets ➤ Inflation and unemployment : Philips curve ➤ Stagflation : meaning, causes, and consequences ➤ Supply side economics : Basic propositions and critical appraisal ➤ Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money 		<p>Analyze fiscal and monetary policy decisions to counter business cycle swings by using macro-economic models</p>
<ul style="list-style-type: none"> ➤ Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money ➤ Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach ➤ Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting 		<p>Students will be able to discuss the historical context and content of the Keynesian revolution, as well as the subsequent developments and criticisms of Keynesianism.</p>

Course Outcomes

Course: **Business Economics-II** For S. Y.Bcom. (Sem-IV)

Learning Goal: The goal is to develop students' analytical and consulting skills in the area of public finance.

Syllabus	Objectives	Outcome
<ul style="list-style-type: none"> ➤ Meaning and Scope of Public finance. ➤ Major fiscal functions : allocation function, distribution function & stabilization function ➤ Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations. ➤ Relation between Efficiency, Markets and Governments The concept of Public Goods and the role of Government ➤ Sources of Public Revenue : tax and non-tax revenues ➤ Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation ➤ Shifting of tax burden: Impact and incidence of taxation - Processes-factors influencing incidence of taxation ➤ Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production. ➤ Redistributive and Anti – Inflationary nature of taxation and their implications ➤ Public Expenditure: Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization ➤ Theories of Public Expenditure: Wagner's Hypothesis and Wiseman 	<p>To study the functioning of modern public finance</p> <p>After successful completion of the course students will be able to critically assess the mechanism of functioning of modern public finance</p> <p>To understand Allocation of Resources Promotion of Distributional Justice Removal of Distortions in the Economy Capital Formation and Economic.</p> <p>To train students how to develop budgeting and performance evaluation systems for public sector institutions</p>	<p>Basic concepts of public finance, components of the study of public finance, role of the government in an economy, government's expenditure and taxation policies, budget concepts are understood by the students. Analyze the functioning of modern public finance</p> <p>Identify the types of public needs and the mechanisms of their financing</p> <p>Argue the theoretical basis of public expenditures and to analyze their types and economic effects</p> <p>Classify public revenues and integrate them into the fiscal and tax system</p> <p>Classify public revenues and expenditures through the budget and to analyze the instruments and objectives of budgetary policy</p>

<p>Peacock Hypothesis</p> <ul style="list-style-type: none">➤ Causes for Public Expenditure Growth - Significance of Public Expenditure: Low Income Support and Social Insurance Programmes. Public Debt : Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency➤ Fiscal Policy: Meaning, Objectives, constituents and Limitations.➤ Contra cyclical Fiscal Policy and Discretionary Fiscal Policy : Principles of Sound and Functional Finance➤ Budget- Meaning objectives and types - Structure of Union budget - Deficit concepts Intergovernmental Fiscal Relations : fiscal federalism and fiscal decentralization - central state financial relations		
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Course Outcomes

Course: **Business Economics-III** For T. Y. Bcom. (Sem-V)

Syllabus	Objectives	Outcome
<ul style="list-style-type: none"> ➤ Overview of New Economic Policy-1991, - ➤ Role of Social Infrastructure with reference to education, health and family welfare. 	<p>To enable students to Understand New economic policy.</p>	<p>Students will come to know how societies use scarce resources to produce valuable commodities and what the role of infrastructure in economic development is.</p>
<ul style="list-style-type: none"> ➤ Sustainable Development Goals and Policy measures: Make in India, Invest in India, and Skill Development and Training Programmes. ➤ Foreign Investment Policy Measures in India ➤ Foreign Investment Promotion Board, FDI ➤ MNCs and their role. 	<p>To help the students in analyzing the present phase of the Indian Economy</p>	<p>Students understand the difference between the Indian economy and developed economies Students may throw light on role of foreign capital in economic development.</p>
<ul style="list-style-type: none"> ➤ National Agricultural Policy 2000: Objectives, Features and Implications ➤ Agricultural pricing and agricultural finance ➤ Agricultural Marketing Development-Agricultural Market infrastructure ➤ Market information- Marketing training- Enabling environments-Recent developments 	<p>To enable students to understand the process of integration of the Indian economy with various economies of the world.</p>	<p>Agriculture has been a backbone of Indian economy which is understood by the students through the various parameters and concepts associated with agriculture.</p>
<ul style="list-style-type: none"> ➤ Policy Measures- Competition Act 2003, ➤ Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007. ➤ Industrial Pollution in India: 	<p>To acquaint students with the emerging issues in business at the international level in the light of policies of liberalization and</p>	<p>Indian economy is influenced by industrial development since 1991; students study role of</p>

<p>Meaning, Types, Effects and Control.</p> <ul style="list-style-type: none"> ➤ Service Sector: Recent trends, role and growth in Healthcare and Tourism ➤ Industry 	<p>globalization</p>	<p>industrialisation, large scale and small, medium enterprises, public sector and industrial policies.</p>
<ul style="list-style-type: none"> ➤ Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry ➤ Money Market – Structure, Limitations and Reforms. ➤ Capital Market – Structure, Growth and Reforms. 		<p>Students will be able to describe the contemporary banking and monetary system, and analyze the role of money, credit, and Federal Reserve monetary policy.</p>

Course Outcomes

Course: **Business Economics-III** For T. Y. Bcom. (Sem-VI)

Syllabus	Objectives	Outcome
<ul style="list-style-type: none"> ➤ Theories of International Trade - Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory. ➤ Terms of Trade - Types and Limitations. Gains from International trade ➤ Offer Curves and Reciprocal Demand. 	<p>Students will become familiar with the origins and implications of processes of international economic integration and differentiation, the basic features of the international financial and monetary systems, and their implications for national economic policy.</p>	<p>Students will be able to discuss the major economic theories of international trade, and to analyze the economic implications of alternative trade policies.</p>
<ul style="list-style-type: none"> ➤ Commercial Trade Policy – Free Trade and Protection – Pros and Cons. ➤ Tariff And Non Tariff Barriers: Meaning, Types and Effects ➤ International Economic Integration – Types and Objectives:-EU and Brexit, 	<p>Evaluate the effects of tariffs and quotas on trade.</p>	<p>Students will be able to trace the development of the international financial architecture and of the international monetary system, and to evaluate the implications of different exchange rate regimes for domestic macroeconomic policy.</p>

ASAEN		
<ul style="list-style-type: none"> ➤ Balance of Payment: Meaning, Structure, Types of Disequilibrium. ➤ Causes and measures to correct the disequilibrium in Balance of Payments ➤ WTO- Recent Developments in TRIPS, TRIMS and GATS. 		<p>Role of foreign trade, trade policies, BOP structure of India are made known to the students.</p> <p>Information regarding regional and international organisations and their functions are known by the students.</p>
<ul style="list-style-type: none"> ➤ Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange. ➤ Purchasing Power Parity Theory, Spot and Forward Exchange Rates, Arbitrage. ➤ Role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India.) 	<p>This chapter seeks to explain the factors that underlie currency movements. These factors include market fundamentals and market expectations.</p>	<p>After completing this chapter, students should be able to:</p> <ul style="list-style-type: none"> • Identify the market fundamentals which underlie movements in exchange rates. • Explain how market expectations affect currency values. • Discuss how market fundamentals and market expectations interact to influence exchange rates. • Explain how the volatility of exchange rates is influenced by the phenomenon of overshooting.

Department of English

COURSE OUTCOME: DEPT OF ENGLISH B.COM (BUSINESS COMMUNICATION 1 and 2)

Objective: To enhance the skills of students by applying a LSRW approach through the contents of the syllabus and with the help of presentation, tutorials and lectures

Demonstrate a detailed knowledge and understanding of selected fields of study in core disciplines in the social science and languages; Demonstrate a general understanding of the concepts and principles of selected areas of study outside core disciplines of the social science and languages;

Apply in independence approach to knowledge that use rigorous methods of inquiry and appropriate theories and methodologies that are applied with intellectual honesty and a respect for ethical values;

Articulate the relationship between diverse forms of knowledge and the social, historical, linguistic and culture contexts that products them;

Communicate effectively and, in the case of those students undertaking a language major, read, write, listen to and speak another language with fluency and appreciate its cultural context;

Work with independence, self-reflection and creativity to meet goals and challenges in the workplace and personal life.

Department of Mathematical & Statistical Techniques

Course Outcome: F.Y.B.Com : Mathematical & Statistical Techniques

Objective : The main objective of this course is to introduce Mathematics & Statistics to undergraduate students of Commerce, so that they can use them in the filed of Commerce & Industry to solve the real life problem.

- i) Students will learn to calculate & apply measures of location & measures of dispersion-grouped & ungrouped data cases.
- ii) Compute & interpret the result of simple correlation & regression analysis for forecasting.
- iii) Simple & compound interest, Annuity & EMI can be used for competitive examination.
- iv) Students will create quantitative models to solve real world problem in appropriate contexts.

F.Y.B.Com: Environmental Studies

General Outcome:

Environment is most burning issue at present content. All the possible effort were made by the authorities at global level as well as local level, but still than what is needed we are unable to fulfill it. Awareness programmes has been conducted in the levels. All the possible efforts have been made to break the walls and build the bridges between the Academic and Society.

Specific Outcome:

Because of Environmental Studies the student community works like social engineering, they can go beyond the syllabus, some live projects have been conducted by the students through the Nature Club which has been established by the college in 2009 on the based UNEP, but at local purpose.

S.Y.B.Com: Foundation Course

General Outcome:

After the environment most burning issue is Human Rights, which is main component of Foundation Course, competitive exam, soft skills, Rights of the Citizen. All these will be having more application in the present days. The main outcome is Ability Enhancement and Skill Enhancement.

Specific Outcome:

Beyond the syllabus colleges who also have Human Watch and Appath- Bhandhav (Disaster Management Cell) students conducted survey in their own residential / local areas such as "One Good Things' and what to do and what not to do". This was tremendous response from student community.