

COURSE LEARNING OUTCOMES

ACCOUNTANCY

ACCOUNTING & FINANCIAL MANAGEMENT - SEMESTER I

Student should be able to understand the basic concepts, their practical applications and solve problems in the following topics:

1. Accounting Standard -1: Disclosure of Accounting policies.
2. Accounting standard -2: Valuation of Inventories / Stock)
3. Accounting standard -9: Revenue Recognition.
4. Inventory Valuation.
5. Capital Revenue Expenditure & Receipt.
6. Final Accounts.
7. Departmental accounts.
8. Accounting for Hire purchase.

ACCOUNTING & FINANCIAL MANAGEMENT -SEMESTER II

Student should be able to understand the basic concepts, their practical applications and solve problems in the following topics:

1. Accounting from incomplete records.
2. Consignment accounts.
3. Branch Accounts.
4. Fire Insurance Claims.

ACCOUNTING & FINANCIAL MANAGEMENT -SEMESTER III

Students should be able to understand the basic concepts, their practical applications and solve problems in the following topics:

1. Partnership final accounts based on adjustments of Admission or Retirement /Death of a Partner during the year.
2. Piecemeal distribution of Cash.
3. Amalgamation of Firms.
4. Conversion /Sale of a Partnership Firm into a Limited Company.

INTRODUCTION TO MANAGEMENT ACCOUNTING -SEMESTER III

Students should be able to understand the basic concept of Management Accounting, its nature and functions, their practical applications and solve problems in the following topics:

1. Introduction to Management Accounting.
2. Study of Financial Statements.
3. Analysis and interpretation of Financial Statements and tools of analysis.
4. Ratio analysis and interpretation.
5. Working Capital Management.
6. Capital Budgeting.

ACCOUNTING & FINANCIAL MANAGEMENT -SEMESTER IV

Student should be able to understand the basic concept related to Companies, their practical applications and solve problems in the following topics.

1. Introduction to Company accounts.
2. Issues of Shares.
3. Issues of Preference Shares.
4. Redemption of Preference Shares.
5. Redemption of Debentures.
6. Profit prior to incorporation.

AUDITING –SEMESTER IV

Students should be able to understand the basic concepts of auditing, the principles of auditing and applications of auditing concepts in present life with regarding the following topics.

1. Introduction to auditing.
2. Audit Planning, Procedures and Documentation.
3. Auditing techniques and Internal Audit.
4. Auditing techniques: Vouching.
5. Auditing techniques: Verification.

FINANCIAL ACCOUNTING - SEMESTER V

Students should be able to understand the basic concepts of accounting, Revised Schedule VI of Balance Sheet, their practical applications and solve problems in the following topics.

1. Preparation of Final Accounts of Companies.
2. Internal Reconstruction.
3. Buy Back of Shares.
4. Investment accounting (w.r.t AS-13)
5. Ethical Behaviour and Implications for Accountants.

COST ACCOUNTING - SEMESTER V

Students should be able to understand the basic concept of Costing, difference between Cost Accountancy and Financial Accounting, their practical applications and solve problems in the following topics:

1. Introduction to Cost Accounting.
2. Material Cost.
3. Labour Cost.
4. Overheads.
5. Classification of Cost and Cost sheets.
6. Reconciliation of Cost and Financial Accounts.

DIRECT TAX- SEMESTER V

Student should be able to understand the basic concept of residential status and different heads of income, their practical application and solve problems in the following topics :

1. Basic Concepts
2. Residence and Scope of total income.
3. Heads of Income.
4. Salaries.
5. Income from house property.
6. Profits of business or Profession.
7. Capital gains.
8. Income from other sources.
9. Deduction from gross total income.
10. Computation of Total income and Tax and Return.
11. Computation of Income of Partnership Firm.

FINANCIAL ACCOUNTING -SEMESTER VI

Students should be able to understand the basic concepts, there practical applications and solve problems in the following topics:

1. As -14 Amalgamation, Absorption and Internal Reconstruction.
2. Accounting of transaction of foreign currency.
3. Liquidation of companies.
4. Underwriting of shares and debentures.
5. Accounting for limited liability partnership.

COST ACCOUNTING -SEMESTER VI

Student should be able to understand the basic concept of Costing, their practical applications and some problems in the following topics:

1. Cost Control Accounts.
2. Contract Costing.
3. Process Costing.
4. Process Costing : Joint products & By Products
5. Introduction to Marginal Costing.
6. Introduction to Standard Costing.

INDIRECT TAX- SEM VI

Student should be able to understand basic concept of Goods & Service Tax, their practical applications and solve practical problems in the following topics:

1. Introduction (S.1)
2. Definitions (S.2)
3. Scope & Supply (S.7-8)
4. Levy and collection of Tax (S.9)
5. Composition Levy (S.10)
6. Exemption from Tax (S.11)
7. Time of supply (S.12-14)
8. Nature & Place of supply (S. 7-13): 1 GST Act)
9. Value of Supply (S.15)
10. Input Tax Credit (S.16,18)
11. Registration under GST Law (S.22-27,29)
12. Payment of Tax (S.49)
13. Computation of Liability and Tax.

COMMERCE

COMMERCE I (INTRODUCTION TO BUSINESS)

1. To familiarize the students with basic concepts of business.

2. To develop knowledge & understanding of business.
3. To make students aware of trends in business.

COMMERCE II (SERVICE SECTOR)

1. To orient the students with the concept of service and its scope.
2. To understand the recent trends in the services sector.
3. To make students aware about the role of E-Commerce & its transition in the Indian markets.

***COMMERCE III (SYB.COM)**

(Management: Functions and challenges)

1. To make the learners aware about conceptual knowledge and evolution of management.
2. To familiarize the learners with the functions in Management.

***COMMERCE –IV (MANAGEMENT: PRODUCTION & FINANCE)**

1. To acquaint the learners with the basic concepts of Production Management, Inventory Management & Quality Management.
2. To provide basic knowledge about Financial systems.
3. To update the learners with the recent trends in Finance.

COMMERCE (V): MARKETING (LEARNING OBJECTIVES)

1. To under the fundamental concepts of Marketing.
2. To understand how these concepts are applied to Marketing decisions related to marketing of products & services.
3. To develop analytical evaluation of these decisions through case studies of Marketing success and failures.
4. To know about the various career options and also the skills required to get a job and make a successful career in Marketing.

COMMERCE (VI) HUMAN RESOURCE MANAGEMENT (LEARNING OBJECTIVES)

1. To understand the basic concept of HRM and its dimensions.

2. To understand the conventional and non-conventional techniques of Human Resource Development.
3. To develop insight into key aspects of Human Relation Management.
4. To learn the recent trends and challenges in HRM so as to acquire the skills needed for managing HR effectively.

APPLIED COMPONENTS

***ADVERTISING I & II (SYB.COM) (SEMESTER III / SEMESTER IV)**

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

***EXPORT MARKETING I/II (TYB.COM SEMESTER V/VI)**

1. To acquaint students with India's export Marketing potential.
2. To help students gain practical significance of export marketing.
3. To have conceptual understanding and clarity of terminology used in Export Marketing.

BUSINESS COMMUNICATION

Communication is an integral part of any business without which any business transaction is just impossible. Hence, keeping in mind this very fast learners are trained through this subject both in oral and written communication. Apart from emphasizing on the core learning on the concept of communication, its actual application. Everyday usage and contribution it also trains students/ learners on the various aspect of BC as follows:

1. Learning to convey message as per the context time and moment.
2. Ability to read between the lines using iceberg connotation and ambiguity theories.
3. Public speaking and facing the public confidently and keeping the communication on.

4. Above all, by the time a learner finishes his / her study (BC) he / she comes out will equipped not only with the correct knowledge of reading, writing and talking but is equally able to communicate both in oral and writing with the non – verbal aspects being appropriately added to the same.

ENVIRONMENTAL STUDIES (EVS)

SEMESTER – I

1. Learners become aware about various environmental factors and its relation to the field of commerce.
2. An insight amount the learners is created into various environmental issues at various levels and environmental movements towards making environment sustainable.
3. Learners participated in Nature Club activities.
4. Students were made aware about human intervention in natural processes, resource depletion and importance of conservation.

SEMESTER – II

1. Learners learned about the need and methods of solid waste management for a sustainable society.
2. Learners were made aware about the environmental impacts of agricultural and industrial development and also about the sustainable agricultural and industrial practices.
3. Learners were made aware about the scope of economic progrms through ecotourism activities.
4. Learners got introduced to the concept of ISO14000, 16000, EIA, Carbon bank, EPA, GST (Go Spatial Technology) etc. as tools of environmental management.

MATHEMATICAL & STATISTICAL TECHNIQUES

SEMESTER I

- 1) Students would understand the crucial application of the subject in day to day life in general and business dealings, in particular.
- 2) Students would be able to understand the working of share market and trading procedure.
- 3) Students would be able to arrange and analyze and interpret data in a systematic and organized manner.

SEMESTER II

- 1) Students would understand the crucial application of the subject in day to day life in general and business dealings, in particular.
- 2) Students would be able to apply tools of Mathematics and Statistics such as differentiation, probability Theory, Decision making techniques in drawing conclusions.

COMPUTER SYSTEM AND ITS APPLICATIONS (SY & TY B COM, Optional)

SEMESTER III

- 1) Student will have knowledge of hardware, software, evolution of computer, compiler, assembler and application in business.
- 2) Student will have knowledge of Flowchart and design an algorithm, understanding basic structure of C programming, declaration and usage of variables, write C program using operators, develop conditional and iterative statements to write C program.

SEMESTER IV

- 1) Students will have knowledge of computer communication system, HTML, search engine.
- 2) Students will be able to solve the case study of DBMS using MS-Access
- 3) Student will be able to solve query using MS Access. They will also be able to create and edit form, report using MS-Access.

SEMESTER V

- 1) This course provides an introduction to the field of data communications and computer networks. The course covers the principles of data communications, the fundamentals of Internet.
- 2) Overview of MySQL, Understand basic concepts of how a database stores information via tables, Understanding of syntax used with MySQL, Learn how to retrieve and manipulate data from one or more tables, Know how to filter data based upon multiple conditions, Updating and inserting data into existing tables, Learning how the relationships between tables will work.

- 3) Student will be able to use various MS-Excel functions for generating various reports, budget, and invoice. Students can also summarize the data using pivot table.

SEMESTER VI

- 1) An understanding of the foundations and importance of E-commerce, analyze the impact of E-commerce on business models and strategy, describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational, describe the Business Models for E-commerce, assess electronic payment systems.
- 2) Student will be introduced to fundamental programming skills using the Visual Basic Integrated Development environment. Students will learn program design, the fundamentals of event driven object oriented programming.
- 3) Student will be able to use Multiple Spread Sheet, various MS-Excel functions and Data Analysis.

BUSINESS LAW (S.Y.B.COM)

Semester III & IV

Intended Outcomes for the course upon successful completion of Business Laws the student will be able to:

1. Demonstrate an understanding of the Legal Environment of Business.
2. Apply basic legal knowledge to business transactions.
3. Communicate effectively using standard business and legal terminology.
4. To provide the brief idea about the frame work of Indian Business Laws.
5. To orient students, about the legal aspects of business.
6. To familiarize the students with case law studies related to Business Laws of Semester III & IV.

BUSINESS ECONOMICS

SEMESTER –I

Business Economics –I Paper which is taught to the students of F.Y. B.Com aims at the following learning outcomes:

1. Students understand the concepts like demand & supply for taking business decisions.
2. Students should be able to apply their knowledge of Economics for understanding market structure which exist globally for sale of goods & services.

SEMESTER II

1. The study of business economics is essential for students to equip them to understand the working of a business unit in the economy.
2. Students are able to understand the basic principles of the market structure and its application to business.
3. A sound knowledge of business economics and its application through case studies will help to understand the decision making process of business.

SEMESTER-III

Business Economics III Paper which is taught to the students of S.Y.B.Com aims at the following learning outcomes:

1. Students are made aware about macroeconomic concepts like Trade cycle, multiplier, effective demand, inflation etc.
2. Students are able to learn Keynesian Economics.
3. Students understand and take relevant decision about fluctuations in the economy such as inflation & deflation.

SEMESTER IV

1. To understand the forms of grounding of analyzing public policies and studying their impact on social and economic lives of people.
2. To understand the basic concepts and issues of so that they get involved in debates and discussions on these public issues and to inculcate an interest in public finance and policy.

SEMESTER –V

Business Economics – V which is taught to T.Y.B.Com students is expected to give the following outcome at the end of the semester:

1. Students are able to analyze Agricultural, Industrial & Banking & Insurance Sector related policies in India.

SEMESTER VI

1. To provide the brief idea about the frame work of Indian Economy.
2. To orient students to know about the different commercial policies and meaning of foreign exchange market for international trade.

FOUNDATION COURSE

SEMESTER I & II

- To understand the multi-religious, multi-lingual nature and caste dimension in Indian society and bring out the significance of gender as a demographic Variable
- To analyze the regional variations and problems of rural, urban and tribal areas.
- To understand the party system and the changes occurred in it since independence.
- To know the role played by women in Indian politics.
- To understand the concepts of liberalization, privatization and globalization
- To study the growth of information technology and communication and it's impact manifested in everyday life.
- To examine impact of globalization on industry; changes in employment and increasing migration.
- To bring out the changes in the agrarian sector due to globalization; rise in corporate farming and increase in farmer's suicides.
- To understand the Concept of Human Rights and relate Human Rights Constituents with special reference to Fundamental Rights in Indian Constitution.
- To generate sensitivity towards the issues and concerns regarding environment
- To build the understanding regarding the concept of sustainable development.
- To understand causes of stress and conflict in individual and society.
- To examine the contribution of human values in individual development

SEMESTER III & IV

- To develop a basic understanding about issues related to human rights violations, ecology and urban-rural disparities in access to health and education.

- To understand the disaster management and issues related to compensation, equitable and fair distribution.
- To Gain an overview of significant skills required to address competition in career choices.
- To appreciate the importance of developing a scientific temper towards technology and its use in everyday life.