

## **Course Outcomes**

### **F.Y. B.Com**

#### **Course: Accountancy & Financial Management (SEM-I)**

- Basic concept of book keeping in detail and knowledge about various topics like consignment a/c, branch a/c, fire insurance claim, stock valuation a/c, accounting for incomplete record.
- Accounts from different organization e.g. departmental a/c, branch a/c (organization having different branches)
- Described various accounting concepts and double entry system of book keeping.
- On how to deal with adjustments in Final accounts and also about preparation of accounting books for sole manufacturing organization.
- Describe about preparation stock register and valuation of inventory.
- Calculation of Depreciation under Straight line and Write down value method.
- Determination of insurance claim on fire accident.
- Determination of profit / loss under Statement of affairs and Conversion method for the concerns having singly entry system of book keeping.

#### **Course: Business Communication (SEM-I)**

##### **Objectives**

- To teach the students theory of communication and imbibe in them the ethics of communications.
- To teach the techniques and etiquettes of business correspondence.
- To teach them formal language and writing skills required in corporate world.

##### **Outcomes**

- The Students learned the concept of communication, impact of technology enabled communication, communication at workplace, business ethics, problem in communication/barriers to communication, listening.
- They learned theory of business letter writing and become able of doing personnel correspondence.
- The students develop several schemes such as paragraph writing skills, speaking skills, writing skills, remedial grammar, soft skills, conflict management and time management with the help of tutorials.

#### **Course: Business Communication (SEM-II)**

##### **Objectives**

- To imbibe the skills of group communication in the learners and make them capable of facing interviews, meetings, conferences, public relations, etc.
- To teach the students the formatting and drafting of business letters.
- To teach the technicalities of writing and language skills.

## **Outcomes**

- The students Learn various techniques and methods of group discussions, interview preparation, importance of committees, types and importance of conferences.
- They learn various formats of drafting trade letters.
- They Learn remedial grammar used for drafting of reports, summarization.
- The techniques of writing book reviews are taught so that they learn summarization and mock interviews are conducted with through tutorials.

## **Course: Environmental Studies: (SEM-I)**

### **Objectives:**

- To teach the concept of environment and ecosystem, the importance of natural resources and its conservation for sustainable development, population problem on emerging issues of development, urbanization and its impact on environment.

### **Outcomes:**

- The students learned concept of environment and ecosystem.
- They Understand Importance of National resources and its conservation for sustainable development.
- They learn How the population creates the problem on emerging issues of development.
- They Understand the concept of urbanization its impact on environment.
- They learn technique of filling & reading the world map.

## **Course: Environmental Studies: (SEM-II)**

### **Objectives:**

- To make students learn study the concept of solid waste, its types, sources, management, different schemes and initiatives run by MCGM, agricultural and industrial development, tourism and review environmental movements and management.

### **Course Outcomes:**

- The students learn the concept of solid waste management, its sources, schemes and initiatives run by MCGM, they also realized the role of citizens in this regard.
- They Learned different concepts of agriculture and industrial development.
- They learned about tourism and environment, its importance and effect.
- Students become familiar with various environmental movements and management.

## **Course: Introduction to Business: (SEM-I)**

### **Objectives:**

- To introduce and explain the concept of commerce that include business- objectives, new trends, environment and constituents of business environment, project planning, statutory requirements in promotion of business unit, entrepreneurship-types and encourage women entrepreneurs.

**Course Outcomes:**

- The students learn concept of business, objectives of business and new trends of business.
- They understand the concept of business environment and constituents of business environment which make them competent of learning business skills.
- They learn the concept of project planning and learn to comply statutory requirements in promotion of business unit.
- They understand the concept and importance of entrepreneurship, types of entrepreneurship, and also motivate women entrepreneurship.

**Course: Services Sectors (SEM-II)****Objectives:**

- To make the students aware of the service industry and explain various concepts related to the service sector such as marketing mix for services, servicing strategies, retailing, trends, retail format, retail scenario, the concept of E-Commerce- types, present status of E-commerce in India.

**Course Outcomes:**

- The students Learn the concept of service sectors, various marketing mix for services and servicing strategies.
- They understand concept of retailing, trends of retailing, retail format, retail scenario.
- They understand the retail scenario in India and global context.
- The students become familiar of the recent trends in service sector.
- They understand the concept of E-Commerce, types and the present status of E-commerce in India.
- It overall helps student learn service trend and provide the platform to develop ideas for their career in the service industry.

**Course : Business Economics (SEM-I)****Objectives:**

- To demonstrate an understanding of the concepts of scarcity and opportunity cost and use of the concept.
- To identify various market structures.
- To study of decision making process.

**Course Outcomes:**

- The expose students of business economic concept and in calculate an analytical approach to the subject matter.
- Stimulate the student's interest by showing relevance and use of various economic theories.
- Apply economic knowledge to solve the problems of business.

**Business Economics: (SEM –II)****Objectives:**

- To make students learn micro economics and its application to business.
- To understand the decision making process of business.
- To study of markets competition.

**Course Outcomes:**

- Understand aggregate demand and supply analysis to relevance economic issues’.
- Analysis the courses and effects of real GDP.
- Understand process of financial project and its payback period.

**Course: Mathematical & Statistical Techniques – I**

**Objective:**

- To make students understand the different mathematical and statistical concepts and their applications.

**Course Outcomes:**

- The learners understand the concepts of financial instruments and enable them to calculate their values, earning, etc.
- The students learn programming of problems and application of permutation & combination, linear equations in commerce faculty.
- They learn elimination and capable of finding probabilities of events by calculating central tendencies and measures of dispersion, probability theory.
- They learn the estimation & decision making through various techniques of EMV, EOL, Pay-Off Matrix, etc.

**Course: Mathematical & Statistical Techniques – II**

**Objective:**

- To make students understand the concepts of derivatives, interest, annuity and various statistical tests to prove theories.

**Course Outcomes:**

- The students learn the functions of derivatives and their applications.
- They become aware of practicality of investment decisions through calculation of interest and annuity.
- The students learn various statistical techniques and tests to draw solution to various problems and also are able to draw various graphs, line chart and understand time series.

- They become able to test the sampling, data testing, hypothesis, etc by various statistical tests.

**Course: Foundation course – I**

**Objective:**

- To educate the youth about various social, political, constitutional factors and improve their morale.

**Course Outcomes:**

- The course familiarizes the students with the diversity of Indian society appreciates its distinctiveness.
- It improves the morale of the students by sensitizing them about the inequalities faced by the people of because of gender, violence, disabilities, etc.
- The course helps the students to understand the cause and effects of conflicts that arise due to communalism, regionalism and linguistic differences so that they never become a part of it.
- It introduces the Indian Constitution- Preamble, structure, fundamental duties of the citizens and other crucial values so that the students know their duties and responsibilities towards the nation.
- It also familiarizes students with the political processes, party systems and encourages their participation for betterment of country.

**Course: Foundation Course – II**

**Objective:**

To make the students capable of facing the globalization with due concern to Human Rights, ecology, environment and help them to overcome contemporary societal challenges.

**Course Outcomes:**

- The course educates the students about globalization, its impact and challenges.
- It creates awareness about human rights with special reference to fundamental rights stated in the constitution.
- The course alarms the importance of environment studies and motivate student to have a sustainable development.
- It highlights the causes and effects of stress and thereby states significance of values, ethics that students need to follow to curb the conflicts.
- The course teaches stress management by various theories and help students to know their role towards building peace and harmony in the society.

## **S. Y. B. Com**

### **Course: (1) Accountancy & Financial Management (SEM-III)**

- Management a/c, Auditing, Introduction to company a/c, issue of debenture, Redemption of preference shares, redemption of debentures, profit prior to incorporation, partnership a/c , retirement, death, admission of partners.
- Partnership a/c, management a/c, ratio analysis & working capital management, capital budgeting.
- Current ratio, liquid ratio, capital gearing ratio.
- Auditing:- Introduction to auditing, Audit planning, Procedure, documentation, Auditing techniques & internal audit.
- Described about preparation of branch accounts, inter branch and head office accounts.
- Acquired knowledge on preparation of departmental accounts with respect to apportionment of overheads.
- Calculation of interest on hire purchase and installment system.
- Described about new profit sharing ratio and calculation of profit during admission of a new partner and retirement of partner.
- Computing the accounting treatment during death of a partner and dissolution of a partner.

#### **(2) Introduction to Auditing**

- Described about the concept of auditing, types and methods of auditing.
- Acquired knowledge about vouching of cash & credit transaction, verification of assets & liabilities.
- Described about preparation of different methods & auditors responsibility regarding depreciation & reserves.
- Comprehend the knowledge about appointment of different types of auditor, their rights and duties.
- Acquired knowledge about audit in EDP environment.

#### **(3) Management Accounting**

- Understand about the concept of management tools.
- Understands about different methods of analysis tools.
- Acquired knowledge about preparation of fund flow and cash flow statements.
- Described about different concept in preparation of difference types of budgets - Cash, variable etc.
- Imparted knowledge on capital budgeting and decision making technique.

### **Course: Business Law (SEM-III)**

#### **Objectives:**

- To teach students the laws applicable to business like Indian Contract Act-1872 Part-I, Part-II, special contract Act, Sale of Goods Act-1930, Negotiable Instruments (Amended) Act 2015 and make them know how to comply with the statutory requirements of business.

**Course Outcomes:**

- The students learn the basic concepts of contract-definition, agreement, valid contract classification of contract, offer and acceptance, rules of valid offer, communication, capacity of contract, and consideration.
- They learn the concept of consent, free consent, quasi contract, E-contract, Modes of discharging of contract, remedies of breach of contract.
- They learn the concept of law of indemnity, void agreements, contingent contract guarantee, essentials, law of bailment, pledge and contract of agency.
- They learn the concept of contract of sale, types of goods, conditions and warranties, term of unpaid seller, rules of transfer of property.
- The students familiarize with the concept of Negotiable Instruments, Classification, maturity, promissory note, bill of exchange, it types, Cheque and its crossing, dishonor of cheque, holder in due course, noting and protest.

**Course: Business Law (SEM-IV)**

**Objectives:**

- To teach the students various business Acts its applications and compliance such as Indian Companies Act-2013, Indian Partnership Act-1932, Consumer Protection Act-1986 and Competition Act-2002, Intellectual Property Rights.

**Course Outcomes:**

- The students learn and understand the concept of company in the eyes of law-features, role of promoters their duties and liabilities, Classification of companies, Memorandum of Association and Articles of Association, doctrine of indoor management, Prospectus-concept, kinds, content, etc.
- The students learn about the members of company their rights, liabilities, modes of membership, directors' qualification and disqualification, DIN, Meeting, types.
- The students learn the concept of partnership its essentials, types, rights and duties of partners, partnership deed, concept of dissolution its modes, consequences.
- The students learn LLP-concept, conversion, Mutual rights and duties of partners, and winding up of LLP.
- The students understand the Consumer Protection Act- concept, objectives, reasons of enacting the consumer dispute, various definitions of defect, deficiency, consumer disputes, unfair trade practices, goods and services, consumer protection councils and redressed agencies-direct, state and national, competition Act 2002-concept, salient features, abuse of dominant position, competition commission of India, anti-competition agreements.
- The students learn the concept of Intellectual property right, patents, copyrights, trademarks their ethics and legal use.

### **Course: Advertising (SEM-III)**

#### **Objectives:**

- To teach students the concept of Advertising, its classification, advertising agency, agency and client relationship, the economic and social aspect of advertising, the concept of brand building and special purpose advertising and thereby highlight various career opportunities in advertising.

#### **Course Outcomes:**

- The students learn the concept of Advertising and classification of advertisement.
- They understand the importance of Integrated Marketing Communication and other components of marketing mix.
- The students learn about advertising agency, understand agency and client relationship and get an exposure to various career opportunities in advertising.
- They understand the economic and social aspect of advertising and ethics in advertising.
- The students learn the concept of brand building and special purpose advertising.

### **Course: Advertising (SEM-IV)**

#### **Objectives:**

- To provide students a base of evaluating and examining the usage of media in advertising, learn to plan advertising campaigns, understand fundamentals of creativity in advertising.

#### **Course Outcomes:**

- The students learn planning of advertising campaign, advertising budgets and media panning.
- They understand the concept of creativity, creative aspects in advertisement, creativity through endorsements.
- They learn about preparing print ads, creating broadcast ads and its evaluation.

### **Course: Commerce-III (Management: Functions and Challenges)**

#### **Objectives**

- To introduce the concept of management.
- To teach elements, essential, features, importance of planning and decision making.
- To teach organizing, directing and controlling in details.

#### **Outcomes**

- The students learn the concept of management, evolution of management thoughts and modern management approach.
- They Understand the concept of planning, MBO, decision making.
- The students learn and develop good management skills by studying organizing, directing and controlling.

- It helps students to learn the skills of motivation and they become capable of leadership and learn the various types of leadership traits.

**Course: Commerce -IV Management: (Production and Finance)**

**Objectives:**

- To acquaint students with basic concepts of production management and inventory management.
- To teach them quality management and its various approaches.
- To provide the knowledge about Indian financial system and recent trends in finance.

**Outcomes**

- The learners are Acquainted with basic concepts of production management, production systems. Productivity and inventory management.
- They learn about quality management, dimensions of quality, cost of quality, Quality management tools, Quality Management Tools and service quality management.
- As a step towards financial literacy they learn about Indian financial market, structure, role of depositories in NSDL and CDSL and also understand the recent trends in finance such as mutual funds, commodity markets, and startup ventures, Micro finance and self-help group.

**Course: Business Economics (SEM-III)**

**Objectives:**

- To study of circular flow of national income.
- To understanding how an economy as a whole work.
- To understanding models of Keynesian Theory's in aggregate demand and aggregate supply employment, multiplier.

**Course Outcomes:**

- Understand the concept of macroeconomic equilibrium and implications for the management of the business cycle.
- Help the students to understand macroeconomics the theories and models.
- Analyses the importance of money prices and inflation.

**Business Economics (SEM-IV)**

**Objectives:**

- To understand the concept of public goods.
- To study of effects of taxation.

- To analysis the monetary and fiscal policy.

**Course Outcomes:**

- Analyses the importance of public finance.
- Understand the concept of fiscal management and financial administration.
- Identify and explain the changes in taxation.

**Course: Foundation Course – III**

**Objective:**

To make students aware with global developments and problems and enhance their skills to face the global challenges.

**Course Outcomes:**

- The course first throw light upon the Human rights and help students learn their legal rights and redressal process if ever violated.
- The course helps students understand different concepts of disaster and thereby teaches ethics and techniques of disaster management.
- The course inculcates scientific approach in students taking them away from the superstitions and teaches adoption of science & technology in everyday life.
- It helps students learn soft skills for effective interpersonal communication.

**Course: Foundation Course – IV**

**Objective:**

- To create awareness about various rights, charters, environment protection among students.
- To make students aware of the technological advancements and competitive exams and enabling them to learn soft skills to crack competitive exams.

**Course Outcomes:**

- The course help students learn about various constitutional rights and helps them learn how to exercise the rights.
- The learners understand the ecology its functioning and become participative in the environmental conservation drives.

- The learners become more aware of the technological innovations and develop positive attitude towards the change.
- The competitive exams are many times ignored by the students and so the courses enable students to learn them about the competitive exams and helps them learn techniques /soft skills required for competitive exams.

## **T.Y. B.Com**

### **Course: Cost Accounting (SEM-V)**

- Closing a/c:- Cost sheet, Reconciliation, material, labour cost, stock valuation, marginal, standard cost, process, contract, cost control a/c , different types of cost techniques likes.
- Cost sheet which will help them to estimate selling price of product including profit.
- Auditing – Audit planning, auditing techniques, vouching verification, etc.
- Understand the concepts of cost accounting and to expertise in presenting cost center & profit center.
- Proficiency in preparing cost sheet with & without stock adjustment.
- Gain expert knowledge on Materials cost and its methodologies.
- Computation of wages under different methods of wage payment.
- Explore in depth knowledge on classification of overheads.

### **Course: Advanced Financial Accountancy (SEM-V)**

- Amalgamation of companies, capital reduction & internal reconstruction, personal investment a/cing, Final a/c of companies, introduction to IFRS

### **SEM VI**

- Final a/c of co-operative housing society, profit prior of incorporation, valuation of goodwill & shares, foreign currency transaction, buy back of equity shares, different methods & actual preparation of a/cs

### **Course: Marketing (Commerce-V)**

#### **Objectives**

- To introduce the concept of marketing with all specifications.
- To teach about various marketing decisions and their impacts.
- To teach about key marketing dimensions.

#### **Outcomes**

- The students learn the concept of marketing, marketing research, marketing information system, data mining, and consumer behavior, marketing segmentation, customer relationship management and market targeting.
- They Learn about concept of marketing decisions, marketing mix. Product, product life cycle, branding, brand equity, packaging, product positioning, service positioning, pricing.
- They learn to take marketing decisions like physical distribution, supply chain management, promotion, integrated marketing communication, sales management, personal selling.
- They also learn key marketing dimensions, marketing ethics, rural marketing, digital marketing, green marketing, challenges faced by marketing managers in 21<sup>st</sup> century, Careers in marketing.

## **Course: Human Resource Management (Commerce-VI)**

### **Objectives**

- To introduce the concept of human resource management.
- To teach all the aspect related to human resource development.
- To explain human relations and its theories.
- To teach the emerging trends in human resource management.

### **Outcomes**

- The students learn the concept of human resource management, functions, importance, human resource planning, job analysis, job design, process of recruitment and selection.
- They understand the concept of human resource development, functions, training, evaluation training effectiveness, performance appraisal, potential appraisal, career planning, succession planning, mentoring and counseling.
- They learn the concept of human relations, leadership, motivation and its theories, employee's moral, employee grievance and employee welfare measures.
- They learn the trends in human resource management, HR in changing environment, competencies, learning organization, innovation culture, trends in human resource management, employee engagement, human resource information system, changing pattern of employment, challenges in human resource management

## **Course: Business Economics (SEM-V)**

### **Objectives:**

- To study of new Economic policy and its impact on Indian Economy.
- To identify the source of agriculture sector.
- To understand the reforms industry and service sector.

### **Course Outcomes:**

- Help the student understand New Economic policy and its effect in health Education and family welfare.
- Understand agriculture production marketing system.
- Analyses the support of banking and financial market in economic development.

## **Course Business Economics (SEM-VI)**

### **Objectives:**

- To inform the classical and modern trade theory.
- To analyses the commercial trade policy and its workouts.
- To study of Balance of payment accounts, equilibrium and disequilibrium.
- To understand the foreign exchange market and its opportunities.

### **Course Outcomes:**

- Analysis the cost comparative theory of international trade theory.

- Understand the international economics integration and support to economic development.
- Understand workout of capital market and money market.

### **Course: Marketing Research-I (SEM-V)**

#### **Objectives:**

- To introduce and study the depth of marketing research.
- To teach drafting and execution of research plan.
- To teach various methods of data collection, data processing, analyzing and reporting.

#### **Outcomes:**

- The students learn the concept of marketing research, its features and significance, steps in marketing research, ethics, career options in marketing research, qualities of good marketing research professional, marketing information system.
- They learn planning of research, drafting research design, concept of hypothesis and formulation, designing of questionnaire and methods of sampling.
- They Learn concepts of primary data, secondary data and its features, concept, merits, demerits, methods, sources. Qualitative and Quantitative research, integrating technology in data collection, methods.
- They also learn different stages in data processing-editing, coding, classification and tabulation, data analysis, interpretations and preparation of report.

### **Course: Marketing Research-II (SEM-VI)**

#### **Objectives:**

- To teach the application of marketing research.
- To teach managerial techniques of marketing research.
- To explain emerging issues in marketing research.

#### **Outcomes:**

- The students learn application of marketing research-product research, new product development process, areas in product research, price research, distribution research, promotion research, sales research, packaging and brand research, use of research in rural marketing mix.
- The various issues in managing marketing research and ethical issues are brought to their concern and they learn marketing research through outside/professional marketing research agencies, marketing research agencies in India.
- They learn about emerging issues in marketing research-MR in internet era, online marketing research, use of social media, services marketing research, international marketing research, financial markets research, industrial marketing research, its Features and Importance.

### **Course: Export Marketing (SEM-V)**

**Objectives:**

- To study the basic concept of export marketing, understand the global framework, India's Foreign Trade Policy and export incentives and assistance.

**Course Outcomes:**

- The students learn the basic concept of export marketing, importance, factors influencing export marketing, risk involved in export marketing, Major merchandise/commodities exports of India since 2015, services of exports of India since 2015, region wise India's export trade.
- They Learn trade barriers, its types, major economic grouping of the world, WTO, Need of overseas market research, market selection process, selection of foreign market.
- They understand the foreign trade policy- 2015-20, highlights and implications, role of DGFT, negative list of exports, benefits of status holders and towns of excellence, DHTP, BTP and STP, SEZ
- They learn about various export incentives and assistance given by government to the traders.

**Course: Marketing (SEM-VI)****Objectives:**

- To teach students the advancement of exports the product planning, pricing decisions, the process of export distribution and promotion, export finance, export procedure and documentation.

**Course Outcomes:**

- The students learn the product planning, branding, packaging, need of labelling, factors determining export price, international commercial terms, export pricing quotations.
- They learn factors influencing distributions channels, components of logistics, need for insurance in export marketing, sales promotional techniques used in export marketing.
- They understand the methods of payments in export marketing, procedure to open letter of credit, types and benefits. Pre-shipment and post-shipments procedure, procedure of obtaining export finance, role of commercial banks, EXIM bank, SIDBI in financing exporters, role of ECGC.
- Overall the learner learns all the terms of export & logistics, custom clearance and shipment orders.

**Course: Direct & Indirect Taxes****SEM-V**

- **Direct Tax-** The framework of income tax act 1961 including definition of important terms and formulization with different source of income including exempted income. Computing the taxable income of an individual assessee.

## **SEM-VI**

- **Indirect Tax:-** it includes overview of two indirect taxes namely service tax as led down under finance act 1994 & value added tax law applicable to the state of Maharashtra as per Maharashtra value added tax act 2002. In service tax law to give an overall understanding of basic terms such as service, consideration, person, etc. also understanding of declared service under negative & service under mega exception. To understand rules regarding to points of taxation & effect of change in tax. To know definition of basic claims such as business, dealers, goods, sales, sale price, etc.
  - 1) Direct Tax  
Definition of heads of income salary, house property, capital gain, income from business & profession, income from other sources, deduction, etc. To understand overall computation of taxable income & tax liability
  - 2) Indirect Tax  
Service tax & MVAT, definity, registration of business, point of taxation, rules, calculation of service tax liability.

From the academic year 2018-2019 GST Act 2017 is newly introduce to T.Y.B.Com Sem –VI:

It ncludes introduction of GST, Levy & Collection of Tax, Time, place & value of supply, ITC & payment of Tax, Registration under GST Law.