

Program Outcome of B.Com. (Bachelor of Commerce)

B.Com is Bachelor of Commerce. With appropriate subjects covering areas of economics, accounting, business management, human resource, taxation, marketing management, and information technology, the B.Com. Course is designed to impart necessary skills in problem solving, leadership, communications, and decision making in organisations. The University of Mumbai's Choice Based Credit System (CBCS), a tried-and-true flexible form of learning in higher education that enables a student to have guided flexibility in choosing his or her own choices of courses in the curriculum for finishing a degree programme, is used by the College. Along with this, there is a strong emphasis on project-based learning and industrial training to help the students become qualified and prepared for careers in industries, graduate school, or entrepreneurship. The curriculum will provide students with the tools they need to face the difficulties of globalisation and rapid change, preparing them for successful careers in industry, academia, and government both domestically and abroad.

Course Outcomes

Accountancy and Financial Management

F.Y.B.Com.

Semester I

Course Objectives:

1. To familiarize the students with basic concepts of business.
2. To develop knowledge and understanding of business.
3. To make students aware of current trends in business.
4. To give an insight into the basics of Accounting Concepts and Principles to students to have the foot hold in accounts.
5. To make the students aware about Indian Accounting Standards.
6. To enlighten the students about the concepts Capital and Revenue, Adjusting and Closing entries and Final accounts of a Manufacturing concern.
7. To orient the learners about the Departmental accounts and also the allocation of expenses and incomes in different departments.
8. To acquaint learners about the Accounting for Consignment transactions.

Learning Objectives:

1. Learners will be able to prepare financial statements in accordance with appropriate accounting standards.
2. The learner shall be able to comprehend and analyse departmental accounts and consignment accounts.
3. Learners shall possess the knowledge of interpreting the business implications of financial statement information.

Business Communication

F.Y.B.Com.

Semester I

Course Objectives:

1. To develop awareness of the complexity of the communication process.
2. To develop effective listening skills in students so as to enable them to comprehend instruction and become a critical listener.
3. To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups.
4. To develop effective writing skills so as enable students to H. Title in a clear, concise, persuasive and audience centered manner.
5. To develop ability to communicate effectively with the help of electronic media.

Learning Objectives:

1. To enable students to apply the skills of communication.
2. To clarify the meaning, process and elements of Communication.
3. To convey the need and importance of communication.
4. To present the communication process and the elements Involved in varied communication situations.
5. The enable the students to understand the role of communication in the corporate world.
6. To see the directions that transmission of communication takes within an organization to identify the nature and purpose of the messages within the organization.
7. To enable students to understand the application and effectiveness of various methods and modes of communication.
8. To learn about the various hurdles that blocks the process of effective communication and to understand how to overcome these barriers.
9. To revise the basics of drafting business letters.
10. To revise the drafting of business messages, this will include revision of
 - Components/ Parts/Structure of a Business Letter
 - Formats/ Layouts of a Business Letter
 - Principles of Business Letter Writing
 - Importance of Appearance of a Business Letter
 - Some useful tips for Business Letter Writing

Business Economics
Discipline Related Elective (DRE) Courses
F.Y.B.Com.
Semester I

Learning Objectives:

1. To make the students understand the basic concept of microeconomics.
2. To understand the basic concept of demand and supply analysis in business applications.
3. To understand the nature of the demand curve under different market structures.
4. To help students understand and apply the various decision methods to understand the whole market structure.

Learning Outcomes:

1. To understand the fundamental concepts and tools of Microeconomics

2. To apply analysis to the firm under different market conditions.
3. To understand the nature of the demand curve under different market structures and different methods of demand forecasting.
4. To integrate the concept of price and output decisions of

Commerce – I
Discipline Related Elective (DRE) Courses
F.Y.B.Com.
Semester –I

Learning Objective:

1. To familiarize learners with the basic concepts of services.
2. To give insight on organized retailing, survival strategies for unorganized retailers, retail formats and mall management
3. To develop understanding of preliminary aspects of E-commerce and modes of electronic payment
4. To provide basic conceptual knowledge about the ITES sector
5. To make learners aware of emerging trends in service sector

Learning Outcome:

1. Develop an understanding about different types of services, trends and challenges in the service sector
2. Gain basic conceptual knowledge on components of 7 P's of services marketing mix
3. Gain insight on various aspects of retailing, role of branding, merchandizing and private labels
4. Raise students' general awareness of ITES sector and E-commerce
5. Enhance knowledge about contemporary trends in service sector
6. Learn to implement service strategies to meet new challenges

ENVIRONMENTAL STUDIES – I
F.Y.B.Com.
Semester I

Learning Objectives:

1. To understanding and addressing complex environmental issues from a problem-oriented, interdisciplinary perspective.
2. To acquire basic knowledge of core concepts and methods from ecological and physical sciences and their applications in environmental problem solving.
3. To understand the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.

Learning Outcomes:

1. Able to know about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
2. Able to Appreciate that one can apply systems concepts and methodologies to analyse and understand interactions between social and environmental processes.
3. Recognize, design and evaluation of environmental policies and institutions.

Mathematical and Statistical Techniques
F.Y.B.Com.

Semester I

Learning Objectives:

The main objective of this course is to introduce mathematics and statistics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve the real-life problem.

Learning Outcomes:

1. To acquaint students with basic concept of Shares & Mutual Funds.
2. The students would get to know about the usage of permutations and combinations in different arrangements and selections.
3. The students would be able to understand the concepts of Linear Programming, technique to formulate LPP and geometrical concepts to solve LPP.
4. To understand the different concept of population and sample and to make students familiar with Calculation of various types of averages and variation.
5. The students would be able to understand different measures of Central Tendencies, their merits, demerits and acquire the skill of calculating different measures of Central Tendencies and Dispersion
6. The students would be able to understand the concepts of Probability, Events, Algebra of Events, Theorems on Probability and calculation of Probability, Calculation of Expectation and Variance of a random variable
7. The students would be familiar with various decision-making criteria and technique of selecting the optimum decision under different environment.

Business Economics Discipline Related Elective (DRE) Courses F.Y.B.Com. Semester II

Learning Objectives:

1. To understand the characteristics of Perfect, Monopolistic, Oligopolistic, and Monopoly competition.
2. To understand the key attributes of an oligopoly market and price-output decisions under-price rigidity.
3. To understand the concept and importance of capital budgeting, the issues and steps involved and the investment appraisal criteria used to select from among various alternative project proposals.

Learning Outcomes:

1. How a firm and industry under perfect competition decide its price-output policy to attain equilibrium in the short and long run.
2. Collusive and non-collusive oligopoly markets and the formation of cartels and price leadership models with the help of practical examples.

3. The importance of capital budgeting, the steps involved, and the different investment criteria for evaluating the projects

Commerce – II
Discipline Related Elective (DRE) Courses
F.Y.B.Com.
Semester –II

Learning Objective :

1. To familiarize learners with the basic concepts of services.
2. To give insight on organized retailing, survival strategies for unorganized retailers, retail formats and mall management
3. To develop understanding of preliminary aspects of E-commerce and modes of electronic payment
4. To provide basic conceptual knowledge about the ITES sector
5. To make learners aware of emerging trends in service sector

Learning Outcome:

1. Develop an understanding about different types of services, trends and challenges in the service sector
2. Gain basic conceptual knowledge on components of 7 P's of services marketing mix
3. Gain insight on various aspects of retailing, role of branding, merchandizing and private labels
4. Raise students' general awareness of ITES sector and E-commerce
5. Enhance knowledge about contemporary trends in service sector
6. Learn to implement service strategies to meet new challenges

Foundation Course –II
Skill Enhancement Courses (SEC)
F.Y.B.Com
Semester –II

Learning Objective :

1. To understand the impact of globalisation on Indian society
2. To introduce the concept of Human Rights and fundamental rights
3. To understand the importance of environment and sustainable development
4. To recognize factors that cause stress and conflict in present times
5. Awareness of social problems of Indian society: its challenges and remedies Learning outcome
6. This course is designed to create social awareness at a preliminary level for learners across the board
7. To help the learners to upgrade their knowledge on current challenges and issues of Indian society
8. To sensitize learners about social problems plaguing Indian society and to emphasize the role of educated youth to address the same.

Learning Outcome:

1. Learners would be aware of LPG and growth of IT sector.
2. Awareness on Human Rights.
3. Learn ecological environment and participate in its activities and issues.
4. Aware of conflict and stress and how to cope with it.
5. Managing stress to maintain peace and harmony.

ENVIRONMENTAL STUDIES - II
F.Y.B.Com

Semester II

Learning Objectives:

1. To Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.
2. To Apply systems concepts and methodologies to analyse and understand interactions between social and environmental processes.
3. To understand the understanding of complex environmental issues from a problem-oriented, interdisciplinary perspective.

Learning Outcomes:

1. Demonstrate proficiency in quantitative methods, qualitative analysis, critical thinking, and written and oral communication needed to conduct high-level work as interdisciplinary scholars and/ or practitioners.
2. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
3. Appreciate key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.

Mathematical and Statistical Techniques

F.Y.B.Com

Semester II

Learning Objectives:

The main objective of this course is to introduce mathematics and statistics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve the real-life problem.

Learning Outcomes:

1. To use and understand useful mathematical and Economic functions in business.
2. The students would get to know about the usage of Simple interest, Compound Interest, Annuity and calculation of EMI, present value and future value
3. The students would be able to understand the concepts of Bivariate Linear Correlation & Regression Analysis, Calculation of correlation coefficient by different methods and its interpretation, Estimation of values using Regression Analysis.
4. The students would be able to understand different concepts of Time Series and Index Numbers, Estimation of Trend and Seasonal Component, Calculation of different types of Index Numbers
5. The students would be familiar with the concepts of Elementary Probability Distributions such as Binomial, Poisson and Normal Distribution and calculation of Probabilities of these distributions.

Business Communication

F.Y.B.Com.

Semester II

Course Objectives:

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

4. To develop effective writing skills so as enable students to write in a clear, concise, persuasive and audience centered manner.
5. To develop ability to communicate effectively with the help of electronic media.

Learning Objectives:

1. To focus on the growing importance of making presentations for various objectives with the help of technology.
2. To discuss the various components that make a presentation effective and to offer practical tips in preparing a presentation.
3. To focus on the set of skills required to be successful in a Group Discussion.
4. To understand the process of a Group Discussion.
5. To understand the structure and styles of Interviews.
6. To prepare successfully for an Interview.
7. Understanding group communication.
8. Purpose of meetings and their importance in the corporate environment and Drafting Notices, Agenda, Resolutions.
9. To introduce students to the concept of a conference as a means of internal and external communication.
10. To enable students to understand the meaning, definition and scope of public relations in the context of the modern day world.
11. To list and explain the functions and tools of a PRO and to identify the qualifications and skills needed to excel in this field.
12. To enable students to understand the nature and purpose of routine and persuasive business correspondence.
13. To enable students to draft letters of complaints, claims and drafting of letters of adjustment.
14. To make students aware of their rights as consumers.
15. To acquaint students with the provisions of the Consumer Protection Act, and the procedure for filing a complaint under the CPA.

Accountancy and Financial Management

F.Y.B.Com.

Semester II

Course Objectives:

1. To give an insight into the basics of Accounting Concepts and Principles to students to have the foot hold in accounts.
2. To make the students aware about Indian Accounting Standards.
3. To orient the learners about the accounting for Hire Purchase transactions.
4. To acquaint learners about the Branch accounts.
5. To make the students understand Inventory valuation and how to calculate fire insurance claim for loss of stock.

Learning Objectives:

1. Learners will be able to prepare financial statements in accordance with appropriate accounting standards
2. The learner shall be able to comprehend and analyse branch accounts and hire purchase transactions.

3. Learners shall possess the knowledge of interpreting the business implications of financial statement information.
4. Learners shall be able to comment on inventory valuation methods followed by a concern and its implications.

Accountancy and Financial Management
S.Y.B.Com.
Semester III

Course Objectives:

1. To familiarise students with Partnership Accounting in depth as well as the Accounting Procedure and how different adjustments are handled in Final Accounts
2. To acquaint students with both theoretical and practical facets of partnership firm accounting in relation to the admission, retirement, and death of a partner or partners.
3. To give students a basic understanding of how the Partnership Firm's obligations are paid after it dissolves.
4. Educate students on the accounting requirements for converting a partnership firm into a limited liability partnership.
5. To help students become familiar with the accounting requirements for converting a partnership firm into a limited corporation.

Learning Objectives:

1. Students are familiar with the theoretical and practical elements of partnership business accounting with regard to partner admission, retirement, and death.
2. The procedure for repaying the debts of the partnership firm after its dissolution is familiar to the learners.
3. Learners are familiar with both the accounting for a partnership firm's conversion into a limited liability partnership and the accounting for a partnership firm's conversion into a limited company.

Business Law
S.Y.B.Com.
Semester III

Course Objectives:

1. To give a basic overview of the Indian Business Laws' structure.
2. To inform pupils of the business's legal ramifications.
3. To acquaint the students with case studies from the third and fourth semesters of business law.
4. To educate students in commerce about the law
5. To educate pupils on how laws relate to the world of commerce.
6. To draw attention to how law is actually used in the business and society.
7. To develop understanding of diverse legal topics at different levels.

Learning Objectives:

The course intends to deliver an understanding of the basic concepts of law and its applications. Business law is that branch of the legal system that regulates business activities and provides for the orderly conduct of business affairs and also for the settlement of legitimate disputes in a just and systematic manner.

Introduction to Management Accounting**S.Y.B.Com.****Semester III****Learning Objective:**

1. To educate the learners of the conceptual knowledge and management evolution.
2. Getting learners acquainted with management functions.
3. To introduce students to the realities of the workplace and the difficulties faced by managers in managing a changing environment.

Learning Outcome:

1. Learners should be able to evaluate traditional and contemporary management approaches and understand what management is and how it has evolved over time.
2. The planning method should be applied by learners in daily activities. They ought to be able to make decisions by using decision-making techniques.
3. The foundations of departmentation in distinct firms are supposed to be understood by learners.
4. They should be aware of the value of leadership with appropriate controls and encouragement.
5. Learners are required to be aware of the difficulties managers encounter in a dynamic setting.

Business Economics**Discipline Related Elective (DRE) Courses****S.Y.B.Com.****Semester III****Learning Objectives:**

1. To understand the basic economic tools of Macroeconomics to evaluate the phenomena of unemployment, inflation, and growth in an economy.
2. Emphasis is on the understanding of core economic principles and how they apply to a wide range of real-world issues.
3. To study theories that examine the relationship between money supply and the price level in the economy.

Learning Outcomes:

1. To learn basic concepts and tools used in Macroeconomics to deal with macroeconomic problems.
2. To understand the theories which explain the determination of the level of employment in an economy.
3. To Understand the phenomenon of inflation, its causes, and policy measures to control it.

Discipline Related Elective (DRE) Courses
S.Y.B.Com.
Semester III

Learning Objectives:

1. To understand the overview of the major functions of management, to understand the theoretical framework of the subject of management.
2. To familiarize students with the concepts of management, planning, organising, directing, and controlling.
3. To understand and appreciate management processes in an organization and its different parts.

Learning Outcomes:

1. To understand the theory of management.
2. To apply the theory of management in current business scenarios.
3. To Understand the functions and process of management
4. Getting a manager's perspective business.

Skill Enhancement Courses (SEC)
Foundation Course –III Contemporary Issues
S.Y.B.Com
Semester –III

Learning Objective :

1. To provide a brief description on provisions governing protection law. Learners would be aware of the rights of consumers and remedies in relation to unfair trade practices
2. To sensitise learners towards various ecological issues students would develop a deeper understanding of ecological issues and would motivate them to be a part of environmental conservation.
3. To introduce various technologies used in day to day life. Learners would develop curiosity in the application of science in everyday life.
4. To provide necessary life skills such as time management, goal setting etc. The topics would equip them with necessary life skills.

Learning Outcome:

1. Learners would be aware of the rights of citizens and understand constitution better.
2. Learners would be responsible towards various environmental issues and develop a deeper understanding of environmental issues and would motivate them to be a part of environmental conservation
3. Technology is the need of the hour and knowledge will help them use at the right time for the right cause. It will help use gadgets with more useful applications.
4. To provide necessary soft life skills such as time management, goal setting, motivation etc. which would equip them with necessary life skills.
5. They would be learning on how to appear for interview.

Advertising
S.Y.B.Com
Semester III

Learning Objectives:

1. Understanding the fundamental concepts of advertising and to highlight the role of advertising for the success of brands.
2. To highlight the important role of an ad agency and discuss about the ethical, social, economic and cultural aspects in advertising.
3. Exploring career opportunities in advertising and media

Learning Outcomes:

1. Demonstrate an understanding of the overall role and scope of advertising.
2. Identify Integrated Marketing Communication decision making and planning
3. Students will get a detailed clarity on brand building and special purpose advertising.

Accountancy and Financial Management

S.Y.B.Com.

Semester IV

Course Objectives:

1. To familiarise with the fundamental words used in company accounting
2. To introduce students to the theoretical and practical aspects of issuing, converting, and redeeming preference shares.
3. To familiarise students with the theoretical and practical facets of debenture issuance, conversion, and redemption.
4. To introduce students to the accounting of determining and treating profit before incorporation

Learning Objectives:

1. Learners are acquainted with the fundamental terms used in business accounts.
2. Theoretical and practical features of the issuance, conversion, and redemption of preference shares are familiar to students.
3. The students are familiar with the theoretical and practical facets of debenture issuance, conversion, and redemption.
4. Students are familiar with the accounting for determining and treating profit before incorporation.

Business Law

S.Y.B.Com.

Semester IV

Course Objectives:

1. Learners will be able to prepare Understand the characteristics of the Company
2. To understand the Advantage and Disadvantage of Companies and how to form the company and the rights and liabilities of members..
3. Also to understand the meaning, effects Lifting of Corporate Veil, effects of non- registration & the different types of Companies.
4. To make them aware about the difference between Public and Private of Companies & the procedure for conversion of Public company into Private and Private Company in to Public Companies.

5. To understand the advantages and disadvantages of Public and Private Companies.
6. To discuss about the legal requirements of prospectus and also to explain the liabilities against misstatement and how to defence against this liability.

Learning Objectives:

1. Meaning of Memorandum of Association and Articles of Association and their contents and to understand the Doctrine of Ultra Vires, Constructive Notice and Indoor Management
2. Learners shall possess the knowledge of corporate world
3. Learners shall be able to comment the various terms like prospectus, statement in lieu of prospectus and Shelf prospectus.

Introduction to Management Accounting

S.Y.B.Com.

Semester IV

Learning Objective:

1. To familiarise students with the fundamentals of auditing
2. To familiarise students with the auditing process' audit planning, procedures, and documentation.
3. To familiarise students with the internal and legal audit of unique entities, such as Limited Liability Partnerships (LLPs), Co-operative Housing Societies, Co-operative Industrial (Commercial) Societies, and Trusts.
4. To introduce students to the several auditing techniques, including vouching and verifying incomes, expenses, assets, and liabilities.

Learning Outcome:

1. Learners are familiar with the fundamentals of auditing.
2. Students are familiar with the auditing process' audit planning, procedures, and documentation.
3. The internal and legal audit of special entities, such as Limited Liability Partnerships (LLPs), Co-operative Housing Societies, Co-operative Industrial (Commercial) Societies, and Trusts, is explained to learners.
4. The many auditing techniques, including vouching and verifying incomes, expenses, assets, and liabilities, are explained to the learners.

Business Economics

Discipline Related Elective (DRE) Courses

S.Y.B.Com.

Semester IV

Learning Objectives:

1. To study the importance of public finance concerning its revenue and expenditure in an economy.
2. To discuss the various sources of revenue of the Government and the effect of taxation on production, consumption, and income distribution.
3. To understand the concept of public expenditure, different types, and its effects on an economy.

Learning Outcomes:

1. To understand the role of government and its importance in functioning an economy.
2. To understand public debt and the importance of public debt management to reduce the fiscal deficit in an economy.
3. Students come to know about the mechanism of fiscal policy, government budgetary policy, and intergovernmental fiscal relations.

Commerce IV
Discipline Related Elective (DRE) Courses
S.Y.B.Com.
Semester IV

Learning Objectives:

1. To understand the concept of Production, Inventory, and Quality management.
2. To provide knowledge about the importance of the Indian financial system and its recent trends.
3. To develop knowledge in students of understanding of ways of finance in an economy.

Learning Outcomes:

1. Provides basic knowledge of production management, inventory management, and quality management.
2. To understand the role of Primary and Secondary markets in an economy.
3. To understand students with recent trends in Indian finance.

Skill Enhancement Courses (SEC)
Foundation Course –IV Contemporary Issues
S.Y.B.Com.
Semester –IV

Learning Objective :

1. To provide a brief description on provisions governing consumer protection law. Learners would be aware of the rights of consumers and remedies in relation to unfair trade practices
2. To sensitise learners towards various ecological issues students would develop a deeper understanding of ecological issues and would motivate them to be a part of environmental conservation.
3. To introduce various technologies used in day to day life. Learners would develop curiosity in the application of science in everyday life.
4. To provide necessary life skills such as time management, goal setting etc. The topics would equip them with necessary life skills.

Learning Outcome:

1. Learners would be aware of the rights of consumers and remedies in relation to unfair trade practices.
2. Learners would be responsible towards various ecological issues and develop a deeper understanding of ecological issues and would motivate them to be a part of environmental conservation
3. Technology is the need of the hour and knowledge will help them use at the right time for the right cause.
4. To provide necessary soft life skills such as time management, goal setting, motivation etc. which would equip them with necessary life skills.
5. They would be keen to take competitive examinations.

ADVERTISING**S.Y.B.Com.****Semester IV****Learning Objectives:**

1. Understanding the scope of traditional and new age media in advertising.
2. To give an idea about the advertising campaigns, Ad budgets and Media planning
3. Highlight the importance of creativity in advertising
4. Insights on execution and evaluation of advertising

Learning Outcomes:

1. Demonstrate an understanding of the overall role and scope of media in advertising.
2. Develop a perspective of creative solutions in advertising
3. The learners would be well versed with the various execution styles and evaluation techniques of an ad campaign.

Financial Accounting and Auditing VIII -Cost Accounting**T.Y.B.Com.****Semester V****Learning Objectives:**

1. To enable students to understand objectives and scope of Cost Accounting.
2. To enable students to understand inventory control and preparation of stock ledger.
3. To enable students to understand attendance, payroll procedures, calculation of remuneration and incentive plans in preparation of labour cost statement.
4. To enable students to understand analysis of overheads, allocation, absorption and apportionment of overheads.
5. To enable students to understand Classification of Costs and preparation of Cost Sheet.
6. To enable students to reconcile Cost and Financial Accounts.

Learning Outcome:

1. Students would be able to understand objectives and scope of Cost Accounting.
2. Students should be able to prepare stock ledger and understand various aspects of inventory control.
3. Students should be able to prepare labour cost statement, remuneration and incentive systems.
4. Students should be able to account for overheads apportionment, absorption and computation of overhead rates.

5. Students should be able to classify costs and prepare cost sheet.
6. Students should be able to reconcile cost and financial statements.

Direct & Indirect Taxation Paper – I

T.Y.B.Com.

Semester v

Learning Objectives:

1. To make the students understand the basic concepts, definitions and terms related to direct taxation.
2. To make the students understand the concept of residential status thus making them understand the scope of total income for assesses with different kinds of residential status.
3. To make students understand the various heads under which income can be earned in India.
4. To make students understand the procedure for computation of income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.
5. To help the students to understand the various deductions under Chap VI-A of the Income tax act, 1961.
6. To make the students determine the net total taxable income of an assessee's after reducing the deductions from the gross total income earned from all or any of the five heads of income.

Learning Outcome:

1. Students would be able to identify the technical terms related to direct taxation.
2. Students would be able to determine the residential status of an assessee and thus should be able to compute the taxable income of assessee's with different residential status.
3. Students would be able to compute income from salaries, house property, business/profession, capital gains and income from other sources.
4. Students would be able to understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.
5. Students would be able to compute the net total income of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act, 1961.

Financial Accounting and Auditing VII -Financial Accounting

T.Y.B.Com.

Semester V

Learning Objectives:

1. To enable the students to understand fundamentals of preparation of financial statements of a corporate entity.
2. To enable the students to understand fundamentals of accounting for corporate restructuring (internal).

3. To enable the students to understand fundamentals of accounting for investments.
4. To enable the students to understand fundamentals of accounting for buy-back of shares.

Learning Outcome:

1. The students will be able to prepare financial statements of a corporate entity.
2. The students will be able to account for internal restructuring of a corporate entity.
3. The students will be able to prepare Investment account for an investor.

The students will be able to account for buy back of shares by a corporate entity.

Business Economics
Discipline Related Elective (DRE) Courses
T.Y.B.Com.
Semester V

Learning Objectives:

1. To have an overview of the New Economic Policy, 1991 and analyse its implications for various sectors in India.
2. To bring out the vital role of social infrastructure in development and government initiatives to promote education, health, and family welfare in India.
3. To highlight various issues relating to Indian agriculture- National Agricultural Policy 2000, issues related to agricultural finance, agricultural pricing, and agricultural marketing.
4. To understand the financial structure in India comprising banking, insurance, money, and capital markets to improve their efficiency.

Learning Outcomes:

1. To understand the recent reforms undertaken since 1991 and their impact on various sectors of the Indian economy.
2. To understand the policy and programs of the government to attract foreign investments in India.
3. Have an overview of the structure of the Indian financial sector. In addition, its characteristic features and policy measures/reforms to address the challenges faced by this sector in recent time.

Computer Systems and Applications
T.Y.B.Com.
Semester - V

Learning Objectives:

1. To acquaint learners with basic concepts of Data Communication, Networking and Internet.
2. To acquaint students with the use of database and MY SQL.
3. To recommend the students with the practical usage and working of advanced MS Excel.

Learning Outcomes:

1. The learners would be made familiar with the concepts of Data Communication,

Networking – types, hardware and Protocols and Internet – Types of connections, Web browsing and cybercrime

2. The learners would get to know about the usage of database through MySQL Queries – Simple Queries, Multi table Queries, Sub Queries, Nested Queries

3. The learners would understand concepts of Spread sheet through EXCEL 2010. The learners will acquire skill of various types of calculations using EXCEL functions and formulae, managing database using various EXCEL commands.

MARKETING
T.Y.B.Com.
Semester V

Learning Objectives:

1. Understanding the fundamental concepts of marketing.
2. Highlighting the importance of marketing decisions with respect to marketing mix and other core areas
3. Exploring the key marketing dimensions

Learning Outcomes:

1. Demonstrate an understanding of the overall scope of marketing.
2. Students will be able to apply the knowledge, concepts, tools necessary to overcome challenges, and issues of marketing in a changing technological landscape.
3. Learner will be able to focus on developing creative solutions to marketing problems.

Financial Accounting and Auditing X -Cost Accounting
T.Y.B.Com.
Semester VI

Learning Objectives:

1. To enable students to prepare Cost Control Accounts.
2. To enable students to understand various factors involved in Contract Costing and preparation of contract account.
3. To enable students to understand & prepare Process Costing and statement of joint products and by-products.
4. To enable students to understand Marginal Costing and calculation of various aspects thereof.
5. To enable students to understand and prepare Material and Labor variance Statement.
6. To enable students to understand some Emerging Concepts of Cost Accounting and its relevance in industry.

Learning Outcome:

1. Students should be able to prepare Cost Control Accounts.
2. Students should be able to prepare contract account and understand various aspects of contract including treatment of profit on incomplete contracts.
3. Students should be able to prepare process accounts and statement of joint products and by-products.

4. Students should be able to prepare statement of marginal costs and calculate various aspects of Marginal Costing.
5. Students should be able to calculate Material and Labor variances.
6. Students should be able to understand emerging concepts in Cost Accounting and its implications on industry.

Financial Accounting and Auditing IX -Financial Accounting
T.Y.B.Com.
Semester VI

Learning Objectives:

1. To enable the students to understand fundamentals of accounting for transactions in foreign currency.
2. To enable the students to understand fundamentals of accounting for corporate restructuring (external).
3. To enable the students to understand fundamentals of accounting for liquidation of corporate entity.
4. To enable the students to understand fundamentals of accounting for underwriting of securities.
5. To enable the students to understand fundamentals of preparation of financial statements of a Limited Liability Partnership.

Learning Outcome:

1. The students will be able to account for transactions in foreign currency.
2. The students will be able to account for external restructuring of a corporate entity.
3. The students will be able to account for liquidation of a corporate entity.
4. The students will be able to account for underwriting of securities.
5. The students will be able to prepare financial statements of a Limited Liability Partnership.

Business Economics
Discipline Related Elective (DRE) Courses
T.Y.B.Com.
Semester VI

Learning Objectives:

1. To understand the major theories of international trade and analyse the gains from trade for the trading countries.
2. To understand the whole process of international economic integration through multilateralism and setting up of regional blocs.
3. To understand the recent developments in the TRIPs, TRIMS, and GATS Agreements under WTO.
4. To study the concept of Purchasing Power Parity theory in the determination of the equilibrium rate of exchange.

Learning Outcomes:

1. To understand the various reasons why the countries trade with each other and how they can gain from international trade.
2. To understand the objectives of international economic integration with special reference to EU, ASEAN, and the recent phenomenon of Brexit.
3. To understand how world trade is been impacted by various agreements under the World trade organisation.
4. To understand various issues related to the foreign exchange market and the role of the central bank in maintaining exchange rate stability in an economy.

Ability Enhancement Courses (AEC)
DIRECT TAXES - II - Goods and Service Tax Act (GST)
T.Y.B.Com
Semester –VI

- Learning Objective:**
1. To understand the basic concepts related to GST
 2. To acquaint with the latest amendments made in connection with indirect taxation
 3. To update the procedural part of GST

Learning Outcome:

1. To make the learners understand the procedure for GST and filling of returns.
2. On successful completion of this subject the learners should be well versed in the prevailing procedures of the act which makes them employable in any Companies, CA Firms, consultancies and KPOs.

Computer Systems and Applications
T.Y.B.Com
Semester - VI

Learning Objectives:

1. To acquaint learners with basic concept of E- Commerce
2. To introduce features of Advance EXCEL 2010
3. To introduce Visual Basic and Graphical User Interface

Learning Outcomes:

1. The learners would be made familiar with the concepts of E- Commerce - Features, limitations, models, Security, Payment Systems
2. The learners would understand and use features of Advance EXCEL 2010 such as creating and using templates, Linking Multiple Spread sheets, Using formulas with logical operators etc.
3. The learners would understand and use features of Visual Basic such as VB controls, Simple calculations, Calculations using conditions, sub procedures and sub functions

HUMAN RESOURCE MANAGEMENT
T.Y.B.Com
Semester VI

Learning Objectives:

1. Understanding the fundamental concepts of human resource management.

2. Deep insights on process of human resource development and highlighting the importance of human relations
3. Exploring the key trends in human resource management.

Learning Outcomes:

1. Demonstrate an understanding of the overall scope of human resource management
2. Lessons on how to effectively manage and plan key human resource functions within organizations
3. Learner will be able to evaluate the developing role of human resources in the global arena
4. Examine current issues, trends, practices, and processes in HRM