

Vidya Mandir Mandal
Matoshree Sumati Chintamani Tipnis College
Of Arts & Commerce
Mamdapur-Neral, Tal- Karjat, Dist- Raigad 410101

Program	Program Outcomes
1. B.Com	<ul style="list-style-type: none">● The Student will acquire knowledge of various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.● The student will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law.● The Student will develop positive attitude for working in business environment.● The Student will follow corporate ethics while working in business world
2. B.A	<ul style="list-style-type: none">● Students will acquire knowledge in discipline of social sciences, literature and humanities to make them socially aware● Students will acquire knowledge of human values which will help them to deal with problems in life● Students will be acquainted with the social economical, historical, geographical, political thinking● Students will develop skills such as problem solving, stress management, critical thinking etc.

Program	Program Specific Outcomes
<p>1. B.Com</p>	<ul style="list-style-type: none"> ● Students also acquire soft skills to work as tax consultant, audit assistant and other financial supporting services. ● Students have choices to pursue career as businessman, entrepreneur, manager, consultant etc. ● Students have choices to pursue professional courses such as CA, M.COM, MBA, CMA, ICWA, CS etc. ● Students will develop critical thinking which will help them to take critical decisions.
<p>2. B.A</p>	<ul style="list-style-type: none"> ● Students interested in language subjects can do the job in the areas like professional writing, Research, Editing, Journalism, Media, teachers etc. ● Students interested in Economic subjects can do the job in the areas like Data Analyst, Financial Risk

	<p>Analyst, Forensic Accountant, CA, Economist etc.</p> <ul style="list-style-type: none"> ● Students interested in History subjects can do the job in the areas like archaeologist, Archivist, Heritage manager, Historic buildings inspector, conservation officer, Museum or gallery curator, civil Service administrator etc.
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Subject	Program and Course	Course Outcomes
Economics (Arts)	F.Y.B.A Micro Economics I (Sem I)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Know the decision making of consumer ● Identify the nature of revenue and cost of production. ● Comprehend the demand function and production function. ● Understand pricing in different markets. ● Judging the factor pricing
Economics (Arts)	F.Y.B.A Macro Economics I (sem II)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Identify the basic concepts and theories of Macro economics. ● Aware about changing macro economics policies and theories.

		<ul style="list-style-type: none"> ● Judge the role of fiscal policy and monetary policy in a Developing economy ● Know features, phases and theories of trade cycles. ● Evaluating types, merits and demerits of taxes. ● Comprehending the role of public finance in developing economy.
Economics (Arts)	S.Y.B.A Micro Economics II (Sem III)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Realize various production theories. ● Clarify the meaning of Marginal, average, total revenue, and Marginal, average and total cost and its implication. ● Aware of different markets structure.
Economics (Arts)	Indian Economy III (Sem III)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Understand characteristics, features, structural changes in Indian Economy. ● Know and understand the comprehension of the nature and impact of New Economic Reforms on the Indian Economy. ● Know the problems of unemployment, poverty, rising economic and social inequality and problems of regional imbalances in India.

		<ul style="list-style-type: none"> ● Evaluate the changing role of agriculture, industrial and service sector ● Gain knowledge of overall survey of Indian economy 2016-17
Economics (Arts)	S.Y.B.A Macro Economics II (Sem IV)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Understand various concepts such as; GDP, GNP NNP, Personal Income, Disposable Income, Per Capita Income, and National Income. Identifying the factors determining gross domestic product, employment, the general level of prices, and interest rates. ● Realise the law of markets, consumption function and investment function
Economics (Arts)	Economy of Maharashtra III (Sem IV)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Develop ideas of the basic characteristics of economy of Maharashtra, its potential on natural resources. ● Understand agriculture as the foundation of economic growth and development; analyze the progress and changing nature of agricultural sector and its contribution to the economy of Maharashtra. ● Understand the major issues of Economy of Maharashtra.

		<ul style="list-style-type: none"> ● Understand the current status of Population, Poverty and employment of Maharashtra.
Economics (Arts)	T.Y.B.A(Sem V) Micro Economics III Paper no 7	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Familiarise with the basic concept and theorems of Micro Economics ● Know and understand the cartel, IS-LM model of economy ● Get knowledge of types of market and general equilibrium ● Study about game theory
Economics (Arts)	T.Y.B.A (Sem V) Economics of Development Paper no 8	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Know concept of growth and development like human development index, GDI, sustainable development etc. ● Understand structural issue of Human Capital and role of education and health in economic development ● Develop idea about the concept such as inequality, poverty and micro finance
Economics (Arts)	T.Y.B.A(Sem V) Industrial and Labour Economics Paper no 9	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Understand the role and performance of Industries in Indian Economy ● Know about theories of industrial Location. ● Analyse problem of industrial sicknesses. Measuring the growth, volume, composition

		<p>and direction of India's capital inflow since 1991</p> <ul style="list-style-type: none"> ● Know about recent trends in India's Industrial Growth and pollution control policies
Economics (Arts)	T.Y.B.A(Sem V) Research Methodology Paper no 10	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Understand the basic framework of research process. ● Define various research designs and techniques. ● Identify various sources of information for literature review and data collection
Economics (Arts)	T.Y.B.A(Sem V) Environment economics Paper no 11	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Realize the importance and influence of environment on the economy including the quality of manpower. Arouse their feelings to make cleaner environment so as to achieve harmonious development. ● Understand that environmental problem is not the problem of a single country or region but a global problem/issue. Hence, policy formulation may be for all countries. ● Understand the causes and victims of environmental pollution like poverty, population explosion, and over-use of resources, careless or unscientific dump/management of wastes. ● Gain knowledge on environment awareness program. ● illustrate about the International environment assessment program

Economics (Arts)	T.Y.B.A(Sem V) History of Economics Thoughts Paper no 12	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Acquaintance with the economic thoughts of Classical, Nationalist and ● Socialist Thinkers. Judging the development of economic thoughts. ● Realise the economic concepts and theories of Neo-classical Indian thinkers. ● Evaluate the development of Indian economic thoughts.
Economics (Arts)	T.Y.B.A (Sem VI) Macro Economics III Paper no 13	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Know concept of goods market and money market ● Familiarise with Fiscal and Monetary policy of government ● Build up knowledge of fluctuation in foreign exchange rate ● Know international monetary history
Economics (Arts)	T.Y.B.A(Sem VI) International Economics Paper no 14	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Elaborate the importance of the study of International Economics ● Find similarities and dissimilarities in inter-regional and international Trade. ● Know the changes in the import-export policies of India. ● Evaluate various types of exchange rates and its merits and demerits. ● Discuss the types and effects of tariffs and quotas. ● Judge the function, merits and demerits of Foreign Capital, and ● Know about International Corporation (IMF, IBRD, WTO and

		SAARC).Realizing the volume, composition and direction of Balance of trade and Balance of payments.
Economics (Arts)	T.Y.B.A Industrial and Labour Economics Paper no 15	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Familiarise with child labour and female labour policy ● Know issues of industrial dispute and their settlement mechanism ● Understand importance labour welfare and social security
Economics (Arts)	T.Y.B.A Research Methodology Paper no 16	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Discuss the ethical dimensions of conducting applied research ● Appreciate the components of scholarly writing and evaluate its quality. ● Know various aspects of Research in Economics. ● Understand various data analysis techniques (Mean, Mode, Median, ● Calculate Range, Standard Deviation, Karl person coefficient of correlation). Ability to interpretation of data and report writing.
Economics (Arts)	T.Y.B.A Theory of Development Paper no 17	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Judge demographic concept and development ● Know role of agriculture and rural credit ● Understand environment and development

Economics (Arts)	T.Y.B.A International trade and Practices Paper no 18	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Know role of International trade ● Familiarise with various international agreements and financial institutions ● Elaborate role of international capital flow
Economics Commerce	F.Y.B.Com (Sem I & II) Business Economics	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Understand about the nature and scope of micro and macro economics ● understand the real purpose of statistical methods and its application in business ● Determine the economic variables including inflation, unemployment, property, GDP, Balance of Payments using statistical methods.
Economics Commerce	S.Y.B.Com(Sem III & IV) Business Economics	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Analyze new economic policies (privatization, liberalization and globalization) in India Statistics for economists ● Understand Say's law of market and classical theory of employment. Also, students learn about Keynes objection to the classical theory. ● Know concept of Public Finance
Economics Commerce	T.Y.B.Com(Sem V & VI) Business Economics	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Get knowledge of current economic policy of government like make in India, skill India etc.

		<ul style="list-style-type: none"> ● Understand the role of FDI and MNCs ● Categorize and understand classical and modern theories of International Trade
History	F.Y.B.A(Sem I & II) Modern India(1857 to 1947) Paper I	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Explain the revolt of 1857 and its impact on India. ● Categorize different thoughts about modern Indian history. ● Understand the establishment of Indian national congress. ● Get knowledge of history of freedom movements of India ● Understand the socio religious reform movements.
History	S.Y.B.A (Sem III & IV) Landmarks of world History Paper II	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Understand and comprehend the transition of Europe from medieval to modern times and its impact on the world. ● know the geographical discoveries ● Understand the various revolutionary movements ● Build up knowledge of rise of dictatorship ● Know and understand the world war and its impact on world ● Understand the efforts made by international organisation for maintaining peace in the world
History	S.Y.B.A (Sem III & IV) History of Ancient India (Early times to 1000 A.D.) Paper III	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Know and understand the history of Ancient India.

		<ul style="list-style-type: none"> ● Indicate multiple cultures of Ancient India. ● Illustrate the development of empire. ● Explain our heritage through cultural aspects of Ancient India.
History	T.Y.B.A(SemV) History of Medieval India(1000 CE to 1526 CE) Paper IV	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Acquaint the history of sultanate period ● Understand the development of socio economic administrative & cultural trends during the period. ● Know and understand the key concept of medieval India. ● Understand medieval India through Art Architecture.
History	T.Y.B.A(SemV) History of Modern Maharashtra (1818 CE to 1960 CE) Paper V	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Understand history, culture & society of modern Maharashtra. ● Gain the knowledge of regional history within broad national frame work. ● Acquainted the historical background of Maharashtra. ● Understand the History of freedom movement of Maharashtra.
History	T.Y.B.A(SemV) Introduction to Archaeology Paper VI	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Understand the concept of Archaeology. ● Analyse the difference between Primary Sources and secondary sources and importance of Sources.

		<ul style="list-style-type: none"> ● Understand the concept of Epigraphy. ● Know and understand the concept of Numismatic.
History	<p>T.Y.B.A(SemV) History of Marathas(1630 CE to 1707 CE) Paper VII</p>	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Understand the regional history of Maharashtra ● Explain the socio-economic cultural and political background of 17th century. ● Demonstrate by analysing and evaluating historical information from multiple sources of Maratha history. ● Discuss the religious policies of Chhatrapati Shivaji Maharaj and background of healthy nationalism in India. ● Understand the significance of the establishment of swarajya under King Shivaji Maharaj.
History	<p>T.Y.B.A(SemV) History of Contemporary world (1945 CE to 2000 CE) Paper VIII</p>	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Understand the impact of cold war ● Get knowledge about political history of modern world. ● Explain the various political movements and growth of nationalism in different parts of the world. ● Understand the concept globalization. ● Understand the importance of feminism movements.

History	T.Y.B.A(SemV) Research Methodology and Sources of History Paper IX	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Understand Research methodology in social sciences. ● Build up research ability and interest in research work ● Familiarise with basic of research work and methods of data collection. ● To analyse and evaluate of historical information from multiple sources.
History	T.Y.B.A(SemVI) History of Medieval India(1526 CE to 1707 CE) Paper IV	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Understand the Political, Socio-Economic, Administrative and cultural history during the Medieval India(1526 CE to 1707 CE) ● Familiarise with various aspects of mughal administrative policies in India. ● Understand the formation of Medieval Indian states.
History	T.Y.B.A(SemVI) History of contemporary India (1947 CE to 2000 CE) Paper V	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Understand History of India during post independent era. ● Get knowledge of the important events during the given period and study of Indian foreign policy. ● Understand the history of Modern India from an analytical perspective. ● Gain knowledge of Five Year Plan, National Education Policy, green revolution etc

History	T.Y.B.A(SemVI) Introduction to Museology and archival Science Paper VI	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Gain knowledge of different types of museum in India ● Understand role of museum in preservation of heritage ● Gain importance of archival science
History	T.Y.B.A(SemVI) History of Marathas(1707 CE to 1818 CE) Paper VII	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Understand the regional history of Maharashtra ● Explain the socio-economic cultural and political background of 18th century. ● Demonstrate by analysing and evaluating historical information from multiply sources of Maratha history. ● Understand the history Peshwa period ● Know the Rejuvenation and decline of Swarajya
History	T.Y.B.A(SemVI) History of Asia (1945 CE to 2000 CE) Paper VIII	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Get acquainted with political history of Asia ● Understand the aspiration of famous nation personalities of South East Asia. ● To know and understand process of colonialism in Asia ● Understand the development of China and Japan
History	T.Y.B.A(SemVI) Research Methodology and Sources of History Paper IX	After successful completion of this course students will able to <ul style="list-style-type: none"> ● Understand Research methology in social sciences. ● Know new trends in History

		<ul style="list-style-type: none"> •
Marathi	T.Y.B.A Indian and Western Theories of Literature Paper no V (Sem V & VI)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> • • • • • • • • • • •
Marathi	T.Y.B.A Literature and Society Paper No. VI (Sem V & VI)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> • • • •

Foundation Course	F.Y.B.A/F.Y.B.Com (Sem I & II)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Understand gender equality, ethical values, human rights, fundamental duties, secularism etc. ● Develop understanding relating to social issues such as gender disparity, cast discrimination, linguistic conflict, problem of regionalism, communalism etc. ● Understand philosophy of constitution as set out in preamble and its structure. ● Know about party system in Indian politics. ● Gain knowledge of prevention and treatment available on physical disability. ● Familiarise with various research initiative. ● Understand concept of Environment, Ecology and their interconnectedness. ● Use of coping mechanism for managing individual stress.
Foundation Course	S.Y.B.A/S.Y.B.Com (Sem III & IV)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> ● Know constitutional rights for SC and ST categories ● Understand women rights as per constitution ● Understands issues related to ecology, science, technology and human rights of weaker sections etc. ● Take an overview of major skill required career advancement ● Create environmental consciousness and scientific temperament

		<ul style="list-style-type: none"> Familiarize with various research initiative
Business Communication	F.Y.B.Com/ S.Y.B.A (Sem I & II/Sem III & IV)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> Read, write and speaking skills will be enhanced. Recognize various styles and registers in English. better writing skills by the dynamics of effective writing confident in oral and interpersonal communication by reinforcing the basics of pronunciation
Communication Skills in English	F.Y.B.A (Sem I & II)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> Read, write and speaking skills will be enhanced. Recognize various styles and registers in English. better writing skills by the dynamics of effective writing confident in oral and interpersonal communication by reinforcing the basics of pronunciation
Advertising	S.Y.B.Com (Sem III & IV)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> Fundamentals of advertising - Different roles of advertising in marketing, economy and society - Developments and issues concerning contemporary advertising The regulatory framework of advertising - Advertising in India
Environmental Studies	F.Y.B.Com (Sem I & II)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> Understand concept of environment, ecosystems and relationship of man with environment Acquire knowledge of sustainable use of natural resources and need for conservation of natural resources Address issues of population explosion in India and whole

		<p>world.</p> <ul style="list-style-type: none"> • Gain knowledge of concept of Human development Index, World Happiness index, smart city and sustainable city • Understand role of tourism in development of region and concept of ecotourism • Overview of environmental movements, laws and their role in achieving sustainable development • Application of geographical information system
Commerce	F.Y.B.Com (Sem I & II)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> • Know and understand concept of Business, steps in setting up of up Business and LPG policy of Government • Prepare project report and conducting feasibility study • Understand types of business Environment and it's components • Understand concept of service marketing and strategies for services • Classify retail business the prospects and challenges in retailing and career in retailing in India • Know concept of logistic management and challenges before logistic • Get knowledge of significance of E-Commerce
Commerce	S.Y.B.Com (Sem III & IV)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> • Know Principles of Management and management theories • Learn about planning and decision making • Know modern management approach • Classify various organization like matrix organisation and line and staff organisation • Learn production management and inventory control • Understand Indian financial system, capital market and

		<p>money market</p> <ul style="list-style-type: none"> • Understand role of SEBI and credit rating agencies
Commerce	T. Y.B.Com (Sem V & VI)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> • Know concepts of marketing and evolution of marketing • Understand recent trend like CRM, digital marketing etc. • Learn various elements of marketing mix • Understand the concept of HRM, strategic HRM and traditional and strategic HRM. • Gain knowledge about HRD practices, training and development programmes, performance appraisal techniques and career planning and development • Understand recent trends in HRM and challenges before HR manager in changing business environment
Accountancy & Financial Management	F. Y.B.Com (Sem I & II)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> • Concept, benefits, procedure of issue of various Accounting Standard: Accounting Standard 1 (Disclosure of Accounting Policies), Accounting Standard 2 (Valuation of Inventories), Accounting Standard 9 (Revenue Recognition). • Final accounts of manufacturing concern. • Concept of Capital, Revenue expenditure and Receipts. • Departmental Accounts: Meaning, basis of allocation of expenses & incomes, inter departmental transfer, Departmental Final accounts. • Accounting for Hire Purchase: Accounting for hire purchase transactions by asset purchase method based on full cash price, Journal entries, ledger accounts

		<p>& disclosure in Balance Sheet.</p> <ul style="list-style-type: none"> • Accounting from incomplete records: introduction, problems on preparation of final accounts of proprietary concern by conversion methods. • Consignment Accounts: Accounting for consignment transaction, Valuation of consignment stock, invoicing goods at higher price. • Branch Accounts: Meaning & Classification of Branch, accounting for dependent branch by Debtor Method and Stock & Debtor Method. • Fire insurance Claim: Calculation of loss of stock by fire, ascertainment of claim as per insurance policy
<p>Accountancy & Financial Management</p>	<p>S.Y.B.Com (Sem III & IV)</p>	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> • Partnership final accounts: Problem based on adjustment of Admission / Retirement / Death of partner during the year. • Piecemeal distribution of Cash: problems based on Excess Capital Methods only, treatment of asset taken over by partners, Secured liability, contingent liabilities, preferential liabilities, provision for realisation expenses, etc. • Amalgamation of firms: Theory and Problems based on Realisation method only, Calculation of Purchase Consideration, Journal Entries and Ledger posting in the books of old firms, Preparation of Balance Sheet of New firms, Adjustment of Goodwill of new firms, etc. • Conversion or Sale of Partnership into limited Company: Theory and Problems based on Realisation method only, Calculation of Purchase Consideration, Journal Entries and Ledger posting in the books of old firms, Preparation of Balance Sheet of New firms, etc. • Introduction of Company

		<p>Accounts: Theory related to basic terms like meaning of company, types of company, format of Balance Sheet, issue of Shares, issue of Debentures, etc.</p> <ul style="list-style-type: none"> • Redemption of Preference Shares: Theory & problems based on, provision of companies Act relating to redemption of preference shares, proceeds of fresh issue, calculation of minimum fresh issue, etc • Redemption of Debentures: Redemption of Debenture by payment in lumpsum, by payment in instalment and by conversion methods; the methods of writing off of discount / loss on issue of debenture, etc. • Ascertainment and treatment of Profit Prior to Incorporation: Theory & Problems based on preparation of separate combined, columnar Profit & Loss Accounts including different basis of allocation of income and expenses.
Financial Accounting	T.Y.B.Com (Sem V & VI)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> • Preparation of Final Accounts of Companies: Preparation of Financial Statements as per Companies Act including various adjustment like depreciation, outstanding and prepaid expenses and income, provision for tax, advance tax, sale or return basis, managerial remuneration, calls in arrears, etc. • Internal Reconstructions: Need for internal reconstruction, provisions of law relating to internal reconstruction, accounting treatment related to various methods of internal reconstruction like alteration of share capital, variation of shareholder rights, sub division & consolidation of shares, surrender of shares, reduction in share capital, etc • Buy back of Shares: Need of buy back , Legal provisions for Buy

		<p>back of Equity Shares, Compliance of condition including Sources, maximum limit and debt equity ratio, Practical problems related to buy back of Equity Shares, Creation of CRR, etc</p> <ul style="list-style-type: none"> • Investment Accounting: Accounting for transaction of Ex and Cum interest price and finding cost of investment sold and carrying cost as per weighted average method, preparation of investment accounts for variable interest bearing securities and Fixed interest bearing securities. • Ethical Behaviour and implications for Accountants: Theory related to introduction meaning of ethical behaviour, implication of unethical behaviour for financial reports, role of whistle blowing, company code of ethics, etc. • AS-14-Amalgamation, Absorption & External Reconstruction: In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only. • Accounting of Transactions of Foreign Currency: Import & Export of goods, services & assets and credit transaction, Computation and treatment of exchange differences. • Liquidation of Companies: Meaning of liquidation or winding up, Preferential payments, Overriding preferential payments, Preparation of statement of affairs, deficit / surplus account, Liquidator's final statement of account. • Underwriting of Shares & Debentures: Introduction, Underwriting, Underwriting Commission, Provision of
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<p>Cost Accounting</p>	<p>T.Y.B.Com (Sem V & VI)</p>	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> • Introduction of Cost Accounting: Objectives & Scope of Cost Accounting, Cost Centre, Cost Unit, Coding System, Elements of Cost, Cost Classification. • Material Cost: Procurement procedure, inventory control, Inventory accounting, Practical problems based on EOQ, Raw material turnover, preparation of store ledger by FIFO & Weighted average method. • Labour Cost: Theory & practical problems based on labour turnover, Remuneration & incentive system, etc. • Overheads: Functional & Behaviour analysis of overheads, Problems based on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates, Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method. • Classification of cost & Cost Sheet: Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre, Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose, Practical problems on

		<p>preparation of cost sheet.</p> <ul style="list-style-type: none"> • Reconciliation of cost & financial accounts: Practical problems on Reconciliation of cost & financial accounts. • Cost Control Accounts: Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained, practical problems on preparation of cost control accounts. • Contract Costing: Contract accounts, Accounting for material, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. • Process Costing: Process loss, Abnormal Gains and Losses, Joint products and by-products, Practical problems on Process Costing and joint and by-products. • Marginal Costing: Marginal costing meaning, applications, advantages, limitations, Contribution, Breakeven analysis, Margin of safety and profit volume graph. • Standard Costing: Basic concepts of Material and Labour variance analysis, Various types of standards, Practical problems based on Material and labour variances. • Some Emerging concepts of Cost accounting: Theory based on Target Costing, Life cycle Costing, Benchmarking, ABC Costing.
<p>Introduction to Management Accounting</p>	<p>S.Y.B.Com (Sem III)</p>	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> • Understand the concepts, nature, scope and function of management accounting. • Learn the importance of Ratio Analysis, calculation of Various Ratios, interpretation of financial statements and preparation of financial statements. • Understand the concept of working capital and management

		<p>of working capital requirement.</p> <ul style="list-style-type: none"> • Learn the importance of capital budgeting and different techniques of capital budgeting • Develop competence with their usage in managerial decision making and control.
Auditing	S.Y.B.Com (Sem IV)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> • Gain knowledge of fundamental concepts and principles of auditing • Understand audit planning, procedure, documentation, auditing techniques & internal audit • Gain knowledge and skill of vouching and verification. • Understand audit and assurance standards and classification of audit.
Business Law	S.Y.B.Com (Sem III & IV)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> • Understand important terms and provisions of The Indian Contract Act 1872 which is basis of all trade and commercial activities • Learn different types of specific contract and their practical application • Understand purchase and sale of movable goods and rights and duties of seller and buyer of goods under sale of good acct 1930 • Learn provision related to promissory note, Bill of exchange and cheque, procedure of filing the case against defaulters and punishments under negotiable Instruments Act 1881 • Learn company formation necessary documentation thereof and functioning of the company under company act 2013 • Learn Formation, registration and dissolution of the firm and rights and liabilities of partners under Indian Partnership act

		<p>1932</p> <ul style="list-style-type: none"> • Understand the registration and function of LLP under limited liability Partnership Act 2008 • Know and understand rights of consumer and their enforcement through judiciary, need of competition in interest of the consumer • Acquire knowledge of types intellectual property rights and the measures to protect IPR
Mathematics and Statistics	F. Y. B. Com (Sem I & II)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> • Calculate number of shares, brokerage, gain when investing in shares and mutual funds • Calculate optimum number of units to be manufactured by using different techniques of mathematics • Analyze data and graphical presentation of data by using statistics • Do forecasting by data analysis • Take critical decision by using mathematics and statistics techniques
Direct and Indirect Taxes	T. Y. B. Com (Sem V & VI)	<p>After successful completion of this course students will able to</p> <ul style="list-style-type: none"> • Understand the framework of Income Tax act of 1961 including important definition of Heads of income from salary, house property, capital gain, income from business & profession, income from other sources, deduction, etc. • Compute taxable income and tax liability • Understand the framework of Goods and Service Tax 2017 including definition of important terms and process of registration under GST law • Understand eligibility of input tax credit • Computation of tax liability and payment mechanism of tax

Export Marketing	T.Y.B.Com (Sem V & VI)	After successful completion of this course students will able to <ul style="list-style-type: none">• Understand basic concept of export marketing and problems and challenges of export marketing• Evaluate influence of trade barriers and implications of WTO agreements• Learn Foreign Trade policy 2015-20• Calculate FOB pricing• Know about export documentation and procedure• Understand role of various government institutions for promoting export in India• Know negative list of export goods
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