

A.T.V.V. Mandal's
B. D. Kale Mahavidyalaya, Ghodegaon.
Department of Commerce
Syllabus outcomes(2021-22)
T.Y.B.Com 2019 pattern

Sem V : Business Regulatory Framework Course code: 351

Topic No.	Topic No.
1.	The Indian Contract Act, 1872
2.	The Indian Partnership Act, 1932
3.	The Sale of Goods Act, 1930
4.	Arbitration and Conciliation:

Course outcome

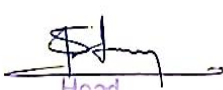
- 1.Acquaint knowledge and maturity to understand Contract Law.
- 2.To Acquaint knowledge and application of Partnership Deed.
- 3.To get training to face emerging issues relating Sale of Goods Act.
- 4.To give Comprehensive insight about the emerging trend of Arbitration and conciliation and its regulatory mechanism

Sem .VI : Business Regulatory Framework Course code : 361

Topic No.	Topic No.
1.	Negotiable Instruments Act,1881
2.	E-Contracts (E Transactions/E Commerce.)
3.	The Consumer Protection Act,2019
4.	Intellectual Property Rights

Course outcome

- 1.To Equip the students with procedure and practices about negotiable instruments and liabilities of parties in case of dishonor of negotiable instruments.
- 2.To have Comprehensive understanding about the E-Contracts, E Commerce and their legal aspects.
- 3.To acquaint students about regulatory mechanism of Consumer Protection and Procedural aspect of Redressal of Consumers' grievances.
- 4.To be able to appreciate the emerging developments in the area of intellectual property Laws and their impact on the Indian businesses


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Sem. V : ADVANCED ACCOUNTING- I Code: 352

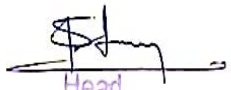
Course Outcomes-

- CO1 To develop conceptual understanding about various Accounting Standards and its applicability and also introduce the students about IFRS – Fair Value Accounting To develop conceptual understanding about accounting for capital restructuring in the form of internal reconstruction.
- CO2 To develop the skill & upgrade the knowledge regarding reorganization of venture capital and it's recording. To understand the various legal provisions regarding banking companies. –
- CO3 To understand the procedure regarding preparation of final accounts of banking companies.

Sem. VI : ADVANCED ACCOUNTING – II Code: 362

Course Outcomes-

- CO1 To upgrade regarding legal provisions of co-operative accounting.
- CO2 To develop the skill regarding preparation & presentation of final accounts of Credit Co-op. Societies & Consumer Co-op. Societies.
- CO3 To develop conceptual understanding about accounting for different branches. - To ascertain whether the branch should be expanded or closed, to ascertain the requirement of cash and stock for each branch.
- CO4 To develop the skill & upgrade the knowledge regarding methods of charging goods to branches.
- CO5 To develop conceptual understanding about forensic accounting, corporate social responsibility, derivative contracts and artificial intelligence in accounting.
- CO6 To understand the conceptual knowledge, objectives, methods & tools of analysis of financial statements. –
- CO7 To develop the analytical skill and decision-making skill of the students.


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SemV : Indian & Global Economic Development Course code: 353

Topic No.	Topic No.
1.	Indian and Global Economy
2.	Agricultural Development In India
3.	Industrial Development in India
4.	Service Sector and Infrastructural Development in India

Course outcome


- Students will understand basic concepts of Development.
- Will be able to analyze and interpret critically
- Will know Difficulties in agricultural development in India.
- Will understand the sources of agro finance marketing
- Will understand New Industrial Policy
- Able to interpret the features of Indian Industrial Sector
- Will understand the Role of service sector in economy
- Will know the importance of Infrastructural Development Indian Economy

Sem.VI : Indian & Global Economic Development Course code : 363


Topic No.	Topic No.
1.	Human Resources and Economic Development
2.	Foreign Capital and Economic Development
3.	India's Foreign Trade and Balance of Payment
4.	International Financial Institutions & Regional Economic Cooperation

Course outcome

- Students will understand concepts of Development
- Will be able to critically evaluate status of India as compared to world
- Will understand the concepts of Foreign Capital
- Will understand the concepts of Balance of Trade and Balance of Payment
- Will able to make comparison of Indian trade with other countries
- Will understand the importance of International Financial Institutions.
- Will be able the Organization and Functions of International Cooperation Organizations


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Sem. V : Auditing Course Code: 354

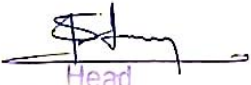
Course Outcomes-

- CO1 Understanding the concept of Auditing, Various type of Audit .
- CO2 Help to Find out Errors frauds and help to improve internal control system in business organization. Know the procedure of vouching, Verification, and Valuation use for audit.
- CO3 To know the terms used in Audit Report, Certificate and Auditing Assurance Standard.
- CO4 Understanding provisions for Work as Company Auditor as per Companies Act 2013.
- CO5 Enhance Provisions under Income Tax Act 1961 used for Conduct Tax Audit.
- CO6 Enhance the knowledge of Computerized Systems ii) Forensic Audit used for new techniques applicable


Sem. V : Auditing & Taxation - II Course Code: 364

Course Outcomes-

- CO1 Understanding the concept of Income and tax on Income.
- CO2 Acquaint the students of income tax provision and tax payable for the development of the country
- CO3 Know the procedure of computation of income under different heads of income and tax payable on the income.
- CO4 Understanding the calculation of total income and tax payable by individual person.
- CO5 Know the e-filing due dates, recent changes in income tax provisions.


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SemV : Cost and Works Accounting – II Course code: 355E

Topic No.	Topic No.
1.	Overheads
2.	Accounting of Overheads. (part - I)
3.	Accounting of Overheads. (Part – II)
4.	Activity Based Costing

Sem.VI : Cost and Works Accounting – II Course code :365E

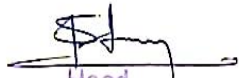
Topic No.	Topic No.
1.	Methods of costing
2.	Contract Costing
3.	Process Costing
4.	Service Costing

➤ Objectives –

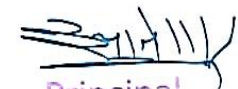
- 1.To provide knowledge about the concepts and principles of overheads.
2. To Introduce the cost accounting standards and the cost accounting standard board.
3. To understand the stages involved in the accounting of overheads.
4. To build an ability towards strategic overhead accounting under Activity Based Costing
- 5.To provide knowledge about the various methods of costing.
6. To understand the applications of different methods of costing in Manufacturing and service industries.

➤ Outcomes –

Students has understood the concept of Overheads and classification of Overheads. They able to understand the stages in the process of accounting Overheads. They gain knowledge about different methods of costing, detection of Overheads to different activities.


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SemV : Business Entrepreneurship (Special Paper II) Course code: 355 (g)

Topic No.	Topic No.
1.	MICRO SMALL AND MEDIUM ENTERPRISES (MSME) POLICY 2020
2.	FORMATION OF MSME
3.	BUSINESS PLAN PREPARATION AND PROJECT REPORT:
4.	PROJECT ASSISTANCE

Course outcome

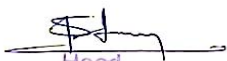
- 1.Understanding the concept and government schemes related to MSME
- 2.Gaining practical knowledge related to formation of MSME
- 3.Students will be able to prepare business plan and formulate project report
- 4.Understanding the role and schemes of various institutions in Project assistance

Sem.VI : Business Entrepreneurship (Special Paper II) Course code : 365 (g)


Topic No.	Topic No.
1.	BUSINESS PLAN (BP) IMPLEMENTATION
2.	SMALL ENTERPRISE MANAGEMENT
3.	BUSINESS CRISES AND SICKNESS
4.	SKILL DEVELOPMENT

Course outcome

- 1.Understanding the concept of Importance and various aspect of business plan.
- 2.Gaining practical knowledge related to Registration of MSME and various approaches of MSME management.
- 3.Students will be able to understand various types of Crises including Covid 19 Crisis
4. Understanding the role and functioning of Startup India Scheme


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SEM. V : Cost and Works Accounting Special Paper III Course Code :365E

Topic No.	Topic Title
1.	Marginal Costing
2.	Budgetary Control
3.	Uniform costing and Inter-firm Comparison
4.	MIS and Supply Chain Management

Outcomes-

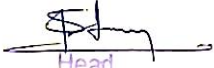
Understanding of important concepts in Marginal Costing. It will develop the ability of a the learner to make short-term decisions with the help of Marginal Costing. Develop the mindset of the student for making ethical decisions. It will help the learner to understand the basics of Budget and Budgetary Control. The learner will get an idea of how to prepare different types of Budgets. .It will acquaint the learner to understand essential concepts of Uniform Costing and Inter-Firm Comparison.

SEM.VI : Cost and Works Accounting Special Paper III Course Code : 366E


Topic No.	Topic Title
1.	Standard Costing
2.	Pricing Decisions
3.	Cost Accounting Standards and Cost Management for Specific Sector
4.	Cost Accounting Record Rules & Cost Audit:

Outcomes-

The student will develop the ability to understand the basic concepts of Standard Costing. Students will be able to understand the principles of product Pricing and Pricing Policy. Students will be able to understand the application of Cost Accounting Standards. Learners will be able to understand Cost Management practices in the Agricultural and IT sectors. Learners will be able to understand the compliance about the preparation of Cost Accounting records U/S 148 of Companies Act 2013. Students will get exposure to details of Cost Audit and Role of a Cost Auditor.


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Sem.V : -Business Entrepreneurship -III Course code: 356G

Topic No.	Topic No.
1.	Organizational Behaviour
2.	Individual Behaviour and personality
3.	The study of Autobiographies of following Entrepreneurship
4.	Group and Group Dynamics

Sem.VI : Business Entrepreneurship -III Course code: 366G

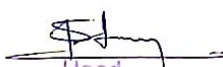
Topic No.	Topic No.
1.	Team Building
2.	Stress and Conflict Management
3.	Motivation
4.	Organizational change and Development.

➤ Objectives

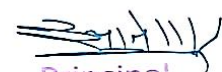
- 1) To acquaint students with knowledge and skills required for organizing and carrying out entrepreneurial activities.
- 2) To develop the ability of analyzing and understanding business situations.
- 3) To study the interdependent, fast-changing and diverse world of entrepreneurship and innovation.
- 4) To identify theories of motivation and evaluate their applicability.
- 5) To study the students how design thinking is made for a digital world.

➤ Outcomes –

Students advance their skill in customer development, customer validation, competitive analysis and iteration while utilizing design thinking and process tools to evaluate in real world problem and projects. Student increase their awareness and deliberately practice the skills and disciplines. They also improved communication skill and problem solving skill.


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