

A.T.V.V. Mandal's
B. D. Kale Mahavidyalaya, Ghodegaon.
Department of Commerce
Syllabus outcomes (2024-25)
F.Y.B.Com - NEP Pattern

SEM. I : Financial Accounting-I

Topic No.	Topic Title
1.	Amalgamation of Partnership Firms
2.	Sale of a Firm to a Company
3.	Accounting for Leases and Hire Purchase System
4.	Royalty Accounts

Course Outcomes:


- 1) To understand the concepts of the Financial Accounting.
- 2) To apply the knowledge of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty for accounting.
- 3) To analyze the effects of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
- 4) To evaluate the impact of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty on financial aspects.
- 5) To create an independent accounting of the financial transactions pertaining to Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
- 6) To remember the accounting treatment of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.

SEM. II : Financial Accounting-II

Topic No.	Topic Title
1.	Accounting Standards and Ind AS
2.	Insurance Claims
3.	Valuation of Goodwill
4.	Accounting for Investments

Course Outcomes:

- 1) To understand the concepts and terms of Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.
- 2) To apply accounting treatment for calculation of Insurance Claims, Valuation of Goodwill, and Investment.
- 3) To analyze the effects of accounting treatments on calculation of Insurance Claims, Valuation of Goodwill, and Investment.
- 4) To evaluate the impact of Accounting Standards, Ind AS, Insurance, Goodwill, and Investment on financial information.
- 5) To create an independent accounting of the financial transactions.
- 6) To remember the accounting treatment of Accounting Standards, Ind AS, Insurance, Goodwill, and Investment.


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SEM. I : Basics of Cost and Management Accounting and Material Accounting-I

Topic No.	Topic Title
1.	Basics of Cost and Management Accounting
2.	Elements and Classification of Cost
3.	Cost Sheet
4.	Material Accounting

Course Outcomes:

CO1 To remember the basic concepts related to Cost and Management Accounting.

CO2 To understand the application of cost concepts and relevant Cost Accounting Standard on Material.

CO3 To apply the basis of classification of cost in preparation of Cost Sheet and Estimated Cost Sheet.

CO4 To analyse the Cost performance of a business entity with the help of Cost Sheet and material issuing prices.

CO5 To evaluate the performance with the help of Price List, estimates, tenders and Quotations as well as landed cost.

SEM. II : Basics of Cost and Management Accounting and Material Accounting -II
Inventory, Labour and Overhead Accounting

Topic No.	Topic Title
1.	Inventory Control
2.	Labour Cost
3.	Overhead Accounting I
4.	Overhead Accounting II

Course Outcomes:

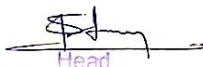
CO1 To Remember The concepts related to Material, Labour as an element of cost.

CO2 To Understand Various techniques of Material (Inventory) cost control and Labour cost control.


CO3 To Apply The Stores related documents and payroll system.

CO4 To Analyse Inventory, Labour and Overhead cost.

CO5 To Evaluate The effectiveness of various techniques under Material ,Labour and Overhead Accounting


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SEM. I : Introduction to Behavioural Economics

Topic No.	Topic Title
1.	Introduction to Behavioural Economics
2.	Demand and Supply Analysis
3.	Cost Concepts
4.	Theory of Production and Laws of Production

Course Outcomes:

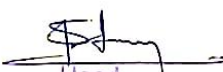
1. The students will be able to the Comprehend the Origin of economics.
2. Understand the importance of Indian Knowledge System related to economics.
3. Explore the interdisciplinary approach to economics.
4. Understand the concepts, theory and Laws of Microeconomics.
5. Solve simple mathematical equations related to economics.

SEM. I : Market Structure and Welfare Economics


Topic No.	Topic Title
1.	Market Structure
2.	Imperfect Market Structures
3.	Government Intervention and Welfare Concepts
4.	Measures to improve Welfare

Course Outcomes:

1. Understand perfect and imperfect market structure,
2. Understand Indian Knowledge System related to competitive market structure
3. Explore the relationship between micro economics and welfare economics
4. Understand measures of microeconomic concepts and theory.
5. Solve simple case studies related to imperfect market.


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SEM. I : Business Accounting-I

Topic No.	Topic Title
1.	Meaning and Scope of Accounting
2.	Accounting Standards (AS)
3.	Partnership Firm and Piecemeal Distribution

Course Outcomes:

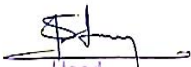
1. To understand the accounting principles, concepts, conventions, and partnership accounts.
2. To apply accounting principles, concepts, conventions, and partnership accounts for accounting treatment.
3. To analyze the effects of accounting treatments.
4. To evaluate the impact of accounting treatments.
5. To create an independent accounting of the financial transactions.
6. To remember the accounting principles, concepts, conventions, and partnership accounts.

SEM. II : Business Accounting -II


Topic No.	Topic Title
1.	Final Accounts of Co-Operative Societies:
2.	Branch Accounts

Course Outcomes:

1. To understand the concepts, meaning, fundamental principles, types, and legislation in India and Maharashtra of Co-Operation, and meaning and classification of branches.
2. To apply concepts of Co-Operation and Classification of Branches for accounting treatment.
3. To analyze the financial statements and ledgers.
4. To evaluate the impact of accounting treatments.
5. To create an independent accounting of the financial transactions.
6. To remember the concept of Co-Operation and Branch.


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NEP-2020

Class: F. Y. B. Com.2024-25

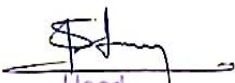
Subject: English Ability Enhancement Course (AEC)

Prescribed Text: Mastering English for Professional Purposes

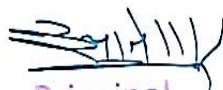
➤ **Course Outcomes**

After completion of the course, students will be able:

1. Students understand the importance of communication and the consequent competence required for it.
2. Students learn the basics of communication
3. Students acquire the necessary skills components of communication
4. Students become confident about communication through rigorous exercise
5. Students become competent in communication
6. Students realize that literary pieces are very good examples of effective communication.


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SEM. II : Constitutional Values, Fundamental Duties and Political System in India-II
Course code : VEC121 COM

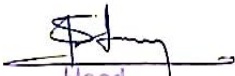
Topic No.	Topic Title
1.	Introduction to Constitution of India and Constitutional Values
2.	Political System in India and Fundamental Duties

Course Outcomes:


CO1. To make students understand the evolution, making of Constitution and make them understand salient features of the Constitution.

CO2. To develop among students awareness about Fundamental Duties and Constitutional Values enshrined in the Indian Constitution

CO3. To make students understand the political System in India, recent trends and challenges of the India political system


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SEM. I : Financial Literacy-I Course code : OE115COM-T

Topic No.	Topic Title
1.	Introduction to Financial Literacy
2.	Financial Planning and Digital Payments

Course Outcomes:

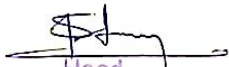
1. To understand the importance, types, principles and concept of financial literacy.
2. To develop proficiency for personal and family financial planning.
3. To understand the importance and types of financial planning, digital payments and its types
4. To understand the financial well-being and role of modern digital payment system

SEM.I I : Financial Literacy-II Course code : OE158COM


Topic No.	Topic Title
1.	Personal Finance
2.	Investment Planning and Portfolio Management

Course Outcomes

1. Students will understand the importance, types, principles and concept of personal finance.
2. Students will Develop proficiency for personal financial planning.
3. Students will be able to understand the importance and types of financial planning, budgeting and insurance.
4. They will understand the process of financial management.


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SEM. I : Indian Knowledge System (IKS)
History of Knowledge Production in Indian (Generic)
Course code : IKS101HIS

Topic No.	Topic Title
1.	Introduction to IKS
2.	Development of Sciences
3.	Development of Humanities

Course Outcomes:

1. The concept of ancient intellectual knowledge tradition will be understood.
2. Developments in science from ancient times will be introduced.
3. Information about human development will be understood.


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