

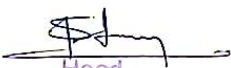
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**B. D. Kale Mahavidyalaya, Ghodegaon.**  
**Department of Commerce**  
**Syllabus outcomes (2025-26)**  
**S.Y.B. Com NEP Pattern**

**SEM. III: Corporate Accounting-I Course Code: CA201-T**


Topic No.	Topic Title
1.	Profit or Loss Prior to Incorporation
2.	Internal Reconstruction
3.	Financial Statements of Company
4.	Liquidation of Company

**Outcomes-**

- 1) Understand the concepts of the Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
- 2) Apply the knowledge of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
- 3) Analyse the effects of accounting treatments of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
- 4) Evaluate the impact of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
- 5) Create an accounting of the Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
- 6) Remember the accounting treatment of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.

  
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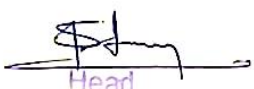
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**SEM. III: Methods of Costing-I Course Code: MOC203-T**

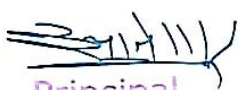
Topic No.	Topic Title
1.	Introduction to Methods of Costing
2.	Contract Costing

**Outcomes-**

1. Remember the concepts related to Methods of Costing.
2. Understand the application of Cost Accounting in different manufacturing industries.
3. Apply the skills of Cost Accounting in different manufacturing industries.
4. Analyse the reasons leading to increase in cost of Job and Contract.
5. Evaluate the estimated and actual cost for a job and contract.

  
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**SEM. III: Field Project in Cost and Management Accounting**

**Course Code: CMA232FP-P**

<b>Sr. No.</b>	<b>Name of the Topic</b>
1	A study the Application of Cost Accounting.
2	Integration of Cost Accounting with Financial Accounting.
3	Role of Cost Accounting in Decision making.
4	A Study of Cost accounting Software used by industry.
5	A study the Classification of Cost by the particular industry.
6	Challenges faced in Implementation of Cost Accounting.
7	A study the Calculation of Material Cost.
8	A study the Calculation of Labour Cost.
9	A study the Calculation of Overheads Cost
10	A Study of cost classification in particular industry.
11	Preparation of Cost Sheet in Manufacturing Industry.
12	Preparation of Cost Sheet in Service Industry.
13	Understand the material accounting in store department.
14	A Study of various documents in store department
15	Understand Inventory control in store department.
16	Preparation of Store Ledgers and comparison with Bin Card at store department.
17	Use of Pricing Methods for material issue (FIFO, LIFO, Weighted Average Method)
18	Use of Inventory control and cost reduction practice
19	Calculation of Material Procurement Cost.
20	Calculation of Landed Cost.
21	Understand the functions of Purchase Department
22	A Study of different documents used in Purchase procedure.
23	Understand the scientific purchase procedure.
24	A Study and understand the process of Cost Accounting applied in industry.
25	Preparation of Tender, Estimates and Quotations.
26	Preparation of Bin Cards and physical verification of Material.
27	Role and Responsibilities of Cost Accountant.
28	Material Storage System in Store Department.
29	Application of Inventory Control System by the industry.
30	Application of Physical Verification of Material and its impact.
31	Use of Cost Accounting Standards in practice
32	Store keepers' duties, functions and responsibilities in manufacturing industry.
33	Use of EOQ and Material Ratios in inventory control
34	Preparation of Wage policy and methods of calculation of wages.

35	A Study of different Method of time keeping and time booking.
36	Calculations of Bonus of workers
37	Identify the Labour Turnover and its reasons.
38	Preparation of Idle and Over time sheet.
39	Preparation of Pay roll of employees.
40	Comparison of Labour Costs in different Departments.
41	Use of Biometric Attendance and its Impact on Labour Cost.
42	Procedure of Overheads Accounting
43	Understand the classification and allocation of overheads
44	Preparation of primary distribution statement of overheads
45	Preparation of Secondary distribution statement of overheads
46	Understand the over and under absorption of overheads and its impact
47	Understand the absorption of overheads and its accounting effect
48	A Study of cost structure or application of cost system.
49	Preparation of Job Cost Sheet.
50	Preparation of Batch Cost System.
51	Preparation of Contract Cost Account.
52	Preparation of Process Accounts.
53	Understand the procedure of Process Costing and its applications
54	Understand the Joint products and By-products. Understand the Cost Accounting of Joint and By-Products.
55	A study Contemporary services such as entertainment, mobile E commerce, food delivery service and logistic.
56	Preparation of Cost Sheet for Service industry
57	Understand the Cost Classification for Service Industry
58	Understand the cost calculation in various Service Industries
59	A Study of Contract Costing Method in a Construction Company
60	Cost Allocation of Plant, Equipment and Tools in a Contract.
61	Treatment of Work-in-Progress and Notional Profit in Contract Costing.
62	Cost Control in Hospitality Industry
63	Costing of Public Utility Services
64	Pricing and Cost Control in the IT Service Sector
65	Process Costing in Chemical, Textile and Sugar industry

### **Outcomes-**

1. Apply various concepts learned in the classrooms to real-world socio-economic contexts, thereby enhancing their understanding, practical skills, and decision-making abilities.
2. Demonstrate awareness and insights into the cultural, economic, and social diversity of communities, preparing them to act as responsible, inclusive, and informed citizens.
3. Analyse field data to showcase research aptitude, critical thinking, and ethical conduct in handling socio-economic issues using appropriate statistical tools and methodologies.
4. Evaluate complex real-life situations to make informed and evidence-based decisions using problem-solving strategies and critical thinking.
5. Collaborate effectively in diverse teams to achieve shared project goals, demonstrating interpersonal skills, coordination, and collective responsibility.
6. Exhibit professional integrity and ethical standards in all field interactions, upholding honesty, accountability, and respect in both data handling and human engagement.

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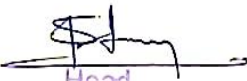
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**S.Y.B. Com NEP Pattern**

**SEM. III: Macro Economics Course Code: ME241-T**


Topic No.	Topic Title
1.	Introduction to Macro Economics
2.	National Income
3.	Keynesian Model of Income Determination
4.	Business Cycle

**Outcomes-**

1. Know the concepts of various macroeconomics concepts.
2. To comprehend the measurement of National Income Accounting.
3. Understand fluctuations in the economy through Business Cycle.
4. Understand the relevance of macro-economic policy of Keynes and others.

  
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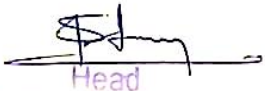
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**SEM. III: Computerized Accounting-I Course Code: CA221-P**  
**Vocational Skill Course**


Topic No.	Topic Title
1.	Introduction to Computerized Accounting
2.	Maintaining Charts of Accounting & Stock Keeping Units
3.	Recording and Maintaining of Accounting Transactions in Tally

**Outcomes-**

1. Understand the meaning, concepts, importance and need of Computerized Accounting in the Accounting Information System.
2. Apply the Tally Accounting Software for Accounting of Business Transactions and generating of various Reports.
3. Analyse the components of Tally Software for Computerized Accounting.
4. Evaluate the Manual and Computerized Accounting.
5. Create New Company and Group of New Company with necessary Features and Configuration in the Tally Software.
6. Remembers all the features of Tally Software and its application for computerized Accounting.

  
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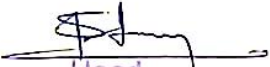
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**SEM. III: Costing Systems in Ancient India    Course Code: CSAI232IKS-T**


Topic No.	Topic Title
1.	Journey of Indian Accounting Practices
2.	Indian System of Cost and Management Accounting
3.	Concept of Labour, Expenses and funds in Indian Vedic Texts

**Outcomes-**

- 1) Remember the Journey of Indian Accounting Practices.
- 2) Analyse Indian System of Cost and Management Accounting
- 3) Apply the concepts of labour, expenses and funds in Indian Vedic Texts.

  
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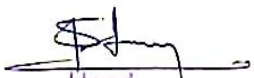
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**S.Y.B. Com NEP Pattern**

**SEM. III: Personality Development for Business Professionals Paper-III**  
**Course Code: OE208COM-T**


Topic No.	Topic Title
1.	Understanding Self and Professional Persona
2.	Interpersonal and Professional Skills

**Outcomes-**

1. Understand key aspects of personality and its impact on professional success. 2.
- Demonstrate improved communication, grooming, and interpersonal skills.
3. Apply techniques for self-motivation, stress management, and goal setting in a professional environment.
4. Exhibit enhanced leadership and team-building skills for business success.

  
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