

A.T.V.V. Mandal's
B. D. Kale Mahavidyalaya, Ghodegaon.

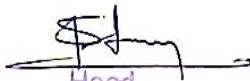
Department of Commerce
Syllabus outcomes (2019-20)
M.Com - I (2019 Pattern)

SEM. I: Management Accounting Course code :101

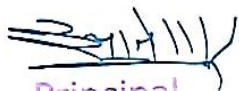
Topic No.	Topic Title
1.	Accounting for Emerging Sectors
2.	Application of Management Accounting Techniques
3.	Budgets as a tool for Decision Making
4.	Working Capital Management

Course Outcomes:

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To enhance the abilities of learners to analyze the financial statements.
3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.
4. To make the students develop competence with their usage in managerial decision making and control.


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Syllabus outcomes (2019-20)
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SEM. I: Strategic Management Course code: 102

Topic No.	Topic Title
1.	Introduction to Strategic Management
2.	Strategy Formulation , Strategic Analysis and Strategic Planning
3.	Strategic Choices and Strategy Implementation
4.	Functional Strategy and Strategic Review

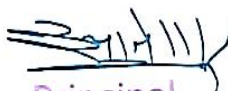
Course Outcomes:

To introduce the students to the emerging changes in the modern business environment

- To develop the analytical , technical and managerial skills of students in the various areas of Business Administration
- To empower to students with necessary skill to become effective future managers and leaders
- To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business


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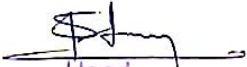
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SEM. I: Advanced Accounting & Taxation Special Paper I Course code : 103

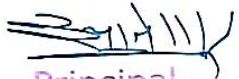
Topic No.	Topic Title
1.	Basic Concepts
2.	Consolidated Financial Statements
3.	Liquidation of Company
4.	Valuation of Shares And Goodwill

Course Outcomes:

- To lay a theoretical foundation of Accounting & Accounting Standards.
- To gain ability to solve problems relating to Corporate Accounting.
- Getting familiar with the Advanced Concepts
- Understanding the Consolidation of Financial Statements of Holding Companies & two Subsidiary Companies
- To Prepare Statement of Affairs of the Companies in Liquidation
- In the today's competitive Corporate World to understand the needs and methods of valuation of Goodwill & Shares


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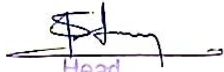
M.Com - I (2019 Pattern)

SEM. I: Advanced Accounting & Taxation Special Paper II Course code 104


Topic No.	Topic Title
1.	Concepts and Definition
2.	Heads of Income
3.	Deductions Under Chapter VIA
4.	Computation Of Gross Total Income And Assessment Af Companies

Course Outcomes:

- To gain knowledge of the provisions of Income - tax including Rules pertaining there to, relating to the following topics.
- To develop ability to calculate taxable Income of 'Individual', 'Hindu Undivided Family' and 'Company' assesses.
- To provide the basic knowledge of Income Tax Act. 1961
- To understand the concepts of Heads of Income and to compute the income under each head.
- To understand the concept of deductions and provisions of Sec. 80C to 80U To Compute the taxable income of an Individual , Hindu Undivided Family and Companies.


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SEM. I : Financial Analysis & Control Course code : 201


Topic No.	Topic Title
1.	Fundamentals of financial analysis and control
2.	Comparative and common size statement
3.	Cash flow and fund flow statements
4.	Ratio analysis and trend analysis

Course Outcomes:

- Understanding basics of financial analysis.
- To gain knowledge of practically comparing financial results of different years and different companies.
- To understand the importance of cash liquidity in an organization.
- To understand the computation of cash and fund flows under operating, investing and financing categories.
- To develop the skill of appropriate use of different ratios to evaluate the financial performance of entities.


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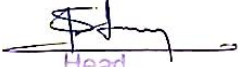
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SEM. II: Industrial Economics Course code: 202 A

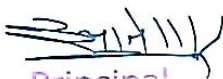
Topic No.	Topic Title
1.	Introduction and Concepts
2.	Industrial Location
3.	Industrial Productivity, Efficiency and Size of Firm
4.	Industrial Finance and Indian Industrial Growth

Course Outcomes:

- To give students an overview of industrial economics
- To make the students know about the concepts used in industrial economics To make the students understand the theories of industrial location
- To impart knowledge about industrial imbalance in India To help the students know about industrial productivity and efficiency
- To know about industrial productivity, size of firms
- To impart knowledge about industrial finance and its sources
- To help the students understand problems of small and micro industries in India


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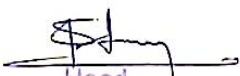
M.Com - I (2019 Pattern)

SEM. II: Specialized Areas in Accounting Course code : 203

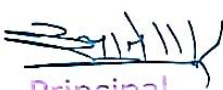
Topic No.	Topic Title
1.	Accounting For Construction Contracts and Introduction to RERA
2.	Accounting For Corporate Restructuring
3.	Services Sector Accounting
4.	Accounts and Records under GST

Course Outcomes:

1. To understand the application of advanced specialized accounting practices in the field of modern business and profession
2. To gain the knowledge on corporate restructuring which are essentially mean to attain greater market share, acquire additional brand and create new synergies
3. To develop proficiency in new skills expected for future accountants in this changing business environment
4. To acquaint with the amalgamation and reconstruction procedures of companies


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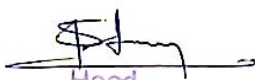
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SEM. II: Business Tax assessment and planning Course code: 204


Topic No.	Topic Title
1.	Assessment of Various entities
2.	Miscellaneous
3.	Tax Planning
4.	Goods and Service Tax

Course Outcomes:

1. To provide understanding of Direct Taxes including rules pertaining there to and their application to different business situations.
2. To understand principles underlying the Goods and Service tax 3
- 3.To understand basic concepts of Goods Service Tax and Customs Duty.
- 4.To understand need and importance of Tax Planning and Management


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