

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

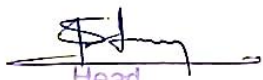
Department of Commerce
Syllabus outcomes (2023-24)
M.Com - I (NEP Pattern)

SEM. I : Management Accounting Course code : MA501MJ


Topic No.	Topic Title
1.	Introduction to Management Accounting (Theory)
2.	Application of Marginal Costing Technique
3.	Budget and Budgetary Control
4.	Pricing Decisions

Course Outcomes:

- 1) Students will understand importance of management accounting and functions of Management Accounting.
- 2) Students will understand various decision-making techniques of marginal costing and its application in modern business.
- 3) Product Pricing decision-making capacity of the students will be developed.
- 4) Learners can prepare various budgets independently


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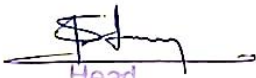
Department of Commerce
Syllabus outcomes (2023-24)
M.Com - I (NEP Pattern)

SEM. I : Industrial Economics Course code : IE502MJ


Topic No.	Topic Title
1.	Introduction to Industrial Economics
2.	Industrial Location and Regional Development
3.	Industrial Finance and Policy
4.	Major Industries in Maharashtra: Working, Problems and Progress

Course Outcomes:

1. Learners will be acquainted with the concepts of industrial economics
2. The learners will get exposed to recent changes in industrial finance, measures to correct industrial imbalance etc.
3. The students will identify the location of industries and the concepts associated there with
4. The learners will be aware of the industrial profile of Maharashtra
5. The students will develop an ability to apply and interpret the concepts of industrial economics


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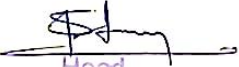
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SEM. I : Research Methodology Course code : RM529MJ

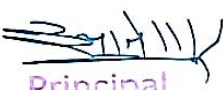
Topic No.	Topic Title
1.	Introduction to Business Research
2.	Formulation of the Research Problem, Development of the Research Hypotheses, Research Design & Sampling
3.	Data Collection, Measurement & Scaling, Processing of Data: Sources of Data Collection
4.	Research Report and Mode of Citation & Bibliography

Course Outcomes:

1. Students will understand research process and can explore various ethical issues and modern practices in research.
2. Students will gain fundamental knowledge about Methods of Data Collection and formulating questionnaire. They will understand the process of Analysis and Interpretation of data.
3. Students will grasp knowledge on developing the most appropriate methodology for their research studies
4. Students will develop knowledge on how to write a research report by using different research methods and techniques.


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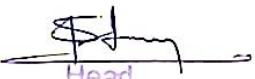
SEM. I : Personal Income Tax and Tax Planning Course code : PT505 MJ

Topic No.	Topic Title
1.	Residential Status of Individual, ITR and Other Forms
2.	Heads of Income
3.	Tax Planning and Deductions under Chapter VIA to Individual Assessee
4.	Clubbing of Income and Computation of Total Taxable Income and Tax Liability of Individual

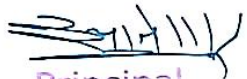
Course Outcomes:

After completion of the course, learners would be able to:

- Determine the residential status of individual, and learn various forms of ITR and e- filing of Income Tax Return
- Learn computation of income under different heads of incomes
- Make Tax Planning and learn deductions under Chapter VI
- Learn clubbing income and compute individual's taxable income and tax liability under different tax regime


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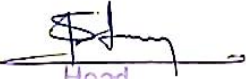
SEM. I : Direct Tax Course code : DT506 MJ

Topic No.	Topic Title
1.	Basic Concepts and ICDS
2.	Tax Regime and Advance Payment of Tax

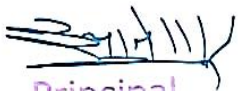
Course Outcomes:

After completion of this course, learners would be able to:

- Understand Tax System in India and Constitutional provisions for enactment of Taxation Laws
- Interpret various basic terms / concepts of Income Tax Act 1961
- Differentiate old tax regime and alternative tax regime
- Understand procedure of ICDS, payments of advance tax and interest penalty


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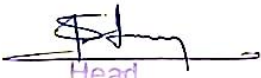
SEM. I : Advanced Accounting Course code : AA507 MJ

Topic No.	Topic Title
1.	Introduction, Accounting Principles and Reporting
2.	Accounting for Price Level Changes
3.	Holding Companies
4.	Branch Accounts


Course Outcomes:

After completion of the course, learners would be able to:

- Inculcate knowledge of AS, Ind AS, IFRS, BRSR and IR.
- Prepare consolidated financial statements of Holding Company and its subsidiary.
- Understand and present the realistic view of the company's profitability with the help of Price Level Accounting.
- Incorporate the Financial Statements of Foreign Branch into Financial Statements of Head Office.


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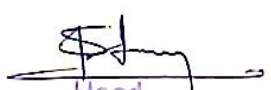
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SEM. II : Financial Analysis and Control Course code : FA551MJ

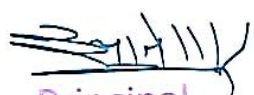
Topic No.	Topic Title
1.	Analysis and Interpretation of Financial Statements
2.	Funds Flow Analysis
3.	Cash Flow Analysis
4.	Basics of Capital Budgeting

Course Outcomes:

- 1) To understand the Financial Analysis Techniques, Funds Flow and Cash Flow Analysis, and AS & Ind AS.
- 2) To apply the Financial Analysis Techniques for analysis and interpretation.
- 3) To understand the concept budgeting and its Appraisal Methods.
- 4) To analyze the financial information for decision-makings.


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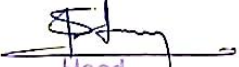
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M.Com - I (NEP Pattern)

SEM. II : Strategic Management Course code : ST552MJ


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:

1. Students will understand the concept and process of strategic management. Emergence of changes in modern business environment will be learnt by them.
2. Students will develop strategic analytical skills to design an effective strategic plan. They will gain technical and managerial skills in various areas of business administration.
3. Students will learn Development of Applicability skills for effective plan implementation. They will gain technical skills required for evaluation of alternatives and analytical skills for choice among alternatives
4. Students will have a strong foundation in understanding the formulation of sound functional Strategy in various areas of business. They will develop Analytical and Managerial Abilities for critical evaluation.


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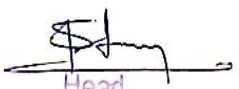
SEM. II : Business Tax Assessment and Planning Course code : BT553MJ

Topic No.	Topic Title
1.	Agricultural Income and Exemption of Agriculture Income, and Set-Off and Carry Forward of Losses
2.	Tax Treatment of Hindu Undivided Families and Tax Deduction or Collection at Source
3.	Tax Treatment of Firms
4.	Return of Income, Assessment and Miscellaneous

Course Outcomes:

After completion of the course, learners would be able to:

1. Compute the Agricultural Income and apply the provisions of Set Off and Carry Forward of Losses
2. Compute and determine the income of HUF
3. Compute and determine the income of Firm
4. Prepare the Return of Income and analyse the Assessment and Miscellaneous


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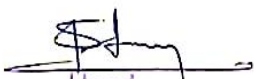
SEM. II : Indirect Tax (GST) Course code : IT554MJ

Topic No.	Topic Title
1.	Preliminary of GST
2.	Composition Scheme and Alternative Composition Scheme, Returns, Assessment, and Audit under GST

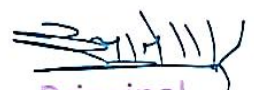
Course Outcomes:

After completion of this course, students would be able to:

- 1) Understand the Constitutional Background of GST, Objectives of GST and Pre-GST Indirect Tax Structure in India.
- 2) Understand and interpret various Basic Concepts under GST, Registration Procedure, and Levy of GST.
- 3) Remember the Role and Functions of GST Council, Authorities under GST.
- 4) Analyze the Composition Scheme and Alternative Composition Scheme.
- 5) Learn and Apply the Returns, Assessment, and Audit under GST


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SEM. II : Specialized Areas in Accounting Course code : SA555MJ

Topic No.	Topic Title
1.	Insurance Companies Accounts
2.	Hotel Companies Accounts
3.	Contract Accounts
4.	Recent Developments in Accounting (Only Theory)

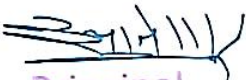
Course Outcomes:

Course Outcomes: After completion of the course, learners would be able:

1. To understand the Key Terms of Insurance Business, Hotel Business, Contract Accounting and Accounting Standards, and Ind AS.
2. To apply accounting treatment for analyzing the financial information.
3. To analyse the effects of accounting treatments.
4. To prepare financial statements of Insurance and Hotel Business.
5. To know the recent developments in accounting.


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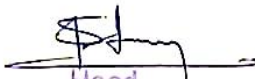
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SEM. II : E-Security and Cyber Laws Course code : ES558MJ


Topic No.	Topic Title
1.	Introduction to Computer Crimes
2.	E-Security
3.	Cyber Laws (Information Technology Act, 2000) Part-I
4.	Cyber Laws (Information Technology Act, 2000) Part-II

Course Outcomes:

1. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
2. To develop independent logical thinking and facilitate personality development.
3. To equip the students to opt for suitable careers in management and entrepreneurship.
4. To acquaint the students with methods of data collection and their interpretations.
5. To develop among students Communication, Study and Analytical skills.


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