

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

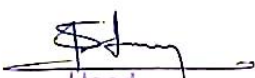
Department of Commerce
Syllabus outcomes (2024-25)
M.Com - II (NEP Pattern)

SEM. III : Business Finance Course code :

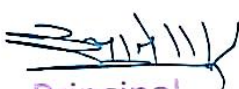
Topic No.	Topic Title
1.	Business Finance
2.	Strategic Financial Planning
3.	Corporate Securities and Sources of Long Term Finance
4.	Short Term Finance and Working Capital Management

Course Outcomes:

1. Students will be able to understand the role and importance of corporate finance, and learn the calculation value of money.
2. Students will be able to understand the financial planning, theories of capitalization and estimation of finance need of firm.
3. Students will be able to learn the sources of finance to be tapped for running business successfully.
4. Students will be able to apply best practice in working capital management


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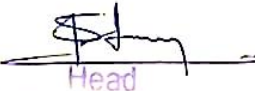
SEM. III : Auditing and Corporate Governance Course code :

Topic No.	Topic Title
1.	Concepts and Authorities of Auditing
2.	Concept of Corporate Governance
3.	Corporate Governance Framework in India
4.	Important Case Studies of Corporate Governance
5.	Business Ethics


Course Outcomes:

After Completion of the course, student will be able:

1. To demonstrate a clear understanding of the concept of Corporate Governance.
2. To recognize Global and Indian Code of Corporate Governance
3. To develop the skill of critical evaluation of compliance of Corporate Governance.
4. To implement business practices ethically


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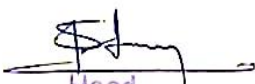
SEM. III : Audit Assurance Standards Course code :

Topic No.	Topic Title
1.	Audit Risk Assessment and Digital Auditing Assurance
2.	Ethics and Terms of Audit Engagement
3.	Audit Evidence
4.	Reporting
5.	CARO, 2020

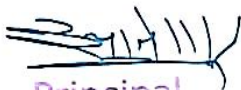
Course Outcomes:

After Completion of the course, student will be able:

1. To demonstrate a clear understanding of Digital Auditing and Audit Risk.
2. To recognize Ethics and Audit Engagement
3. To develop the skill of critical evaluation of Audit Evidences.
4. To implement the Audit Assurance Standard to prepare Audit Reports
5. To explore the Reports under CARO 2020


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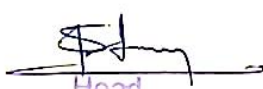
SEM. III : International Taxation Course code :

Topic No.	Topic Title
1.	An Overview of Tax System for Non-Residents in India
2.	Tax Treaties
3.	Eligibility to Claim Benefits of DTAA


Course Outcomes:

After Completion of the course, student will be able:

1. To demonstrate basic understanding of International Taxation.
2. To recognize the International Tax Treaties


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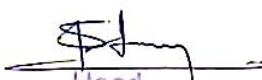
SEM. III : Inflation Accounting and Investment Portfolio Management Course code :

Topic No.	Topic Title
1.	Inflation Accounting
2.	Human Resource Accounting
3.	Social Cost Benefit Analysis
4.	Investment Portfolio Management


Course Outcomes:

After Completion of the course, student will be able to:

1. Apply the knowledge of inflation accounting
2. Study of Human Resource Accounting
3. Analyse the insights of Social Cost Benefit Analysis
4. Understand insights of portfolio investment management


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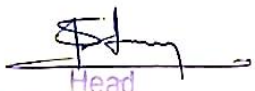
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SEM. IV : Capital Market & Financial Services Course code : CMFS651MJ

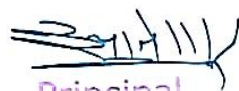
Topic No.	Topic Title
1.	Capital market
2.	Stock Market
3.	Financial Services
4.	Securities and Exchange Board of India (SEBI)

Course Outcomes:

1. To make aware about working of capital market in India.
2. To expose them to various instruments of capital market. Student will be able to understand the working of BSE and NSE, and OTCEI in detail.
3. Students shall learn and acquire the knowledge of financial services offered by agencies.
4. Students will acquire skills about recent development in regulatory body SEBI


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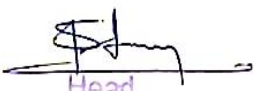
SEM. IV : Sustainable Development Goals Course code : SDG652MJ

Topic No.	Topic Title
1.	Introduction
2.	Socio Economic Condition
3.	Environment and Climate
4.	Institutions, Policies and Partnership


Course Outcomes:

After completion of the course students will be able to:

- 1 Understand the importance of sustainability
- 2 Comprehend the socioeconomic conditions.
- 3 Relate to various changes in environment and climatic conditions.
- 4 Comprehend the importance of institutions and policies in providing social justice.
- 5 Understand various targets, actions and achievements related to SDGs.
- 6 Explore various case studies related to SDGs


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SEM. IV : Customs Act, 1962 and Customs Tariff Act, 1975

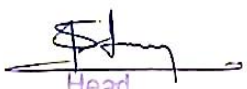
Course code : CACTA654MJ

Topic No.	Topic Title
1.	Levy and Exemptions from Customs Duty and Types of Duty
2.	Classification of Imported and Export Goods and Valuation under the Customs Act, 1962
3.	Importation and Exportation of Goods
4.	Warehousing and Refund


Course Outcomes:

After Completion of the course, students will be able:

1. To appreciate the Constitutional power.
2. To understand the basic concepts of the Customs Act.
3. To appreciate the different types of duties.
4. To understand the provisions relating to determination of assessable value.
5. To apply the knowledge in computing duty liability.


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SEM. IV : Foreign Trade Policy (FTP) & Environment, Social and Governance (ESG) Assurance
Course code : FTATA655MJ

Topic No.	Topic Title
1.	Introduction to Foreign Trade Policy (FTP)
2.	Basic Concepts Relating to Export Promotion Schemes under FTP
3.	Sustainable Development Goals and Environment, Social and Governance (ESG) Assurance
4.	Evolution of ESG in India and Initiatives by ICAI

Course Outcomes:

After Completion of the course, student will be able to:

1. Explain the legislation governing FTP, salient features of FTP, administration of FTP, contents of FTP, other related provisions and basic concepts relating to import and export of goods under FTP.
2. Analyze the basic concepts relating to export promotion schemes provided under FTP namely, duty exemption and remission schemes, RoDTEP scheme, EPCG scheme, EOU, EHTP, STP & BTP schemes, deemed exports.
3. Understanding Environment, Social and Governance (ESG) Pillars of Sustainability and Evolution of ESG in India and Learn the Sustainable Development Goals and Creating an awareness of the Global trends of Sustainability.
4. Gain the knowledge of ICAI's role in Sustainability and learning about Integrated Reporting and Role of Auditor in Sustainability Forum and Certifying the BRSR.
5. Analyze the Business Responsibility and Sustainable Reporting requirements.


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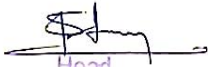
SEM. IV : Skill Enhancement in Business Practices and Environment

Course code : SEBPE662MJ

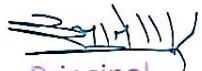
Topic No.	Topic Title
1.	Introduction to Business Practices and Environment
2.	Skill Enhancement in the Business Practices
3.	Business Strategy and Decision Making
4.	Sustainability and Ethics in Global Business Practices

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding the current trends in Business Practices and Business Environment
2. Students will be able to acquire a balance mix of Personal and Professional knowledge with Practical application of skills designed to transform and enhance Employability and Entrepreneurial Capabilities
3. Students will develop their ability to understand and deal with issues and Ethics in Business Practices and Environment
4. Students will be able to understand the Indian and international business environment and Business Practices
5. Students will develop an insight about current business Practices at the Local and Global Level.


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