PROGRAMME OUTCOMES

Upon completion of the programme, the student shall

- 1. Know the primary functions of the business and key business terms which shall offer conceptual clarity of the programme chosen for higher studies.
- 2. Learn the entire process of setting up of a business unit as well as managing the business activity, covering strategic aspects of business management such as accountancy, economics, environment, documentation and record
- 3. Be able to enhance both soft and hard skills in order to meet the challenges of the vocation
- 4. Get an opportunity to study multidimensional aspects of business and commerce including advertising, business communication, costing, marketing research etc which impact the organic growth of business
- 5. Be able to identify and choose appropriate field for personal career growth at the end of six semesters
- 6. Be sufficiently equipped with the knowledge of contemporary trends in business and commerce in 21st century

PROGRAMME SPECIFIC OUTCOMES

- 1. The students will be able to understand the basic concepts of Final Accounts of Manufacturing Concern, Partnership Firms, Limited Liability Partnership and Private Limited Companies.
- 2. The students will be able to understand the concepts of Departmental Accounting, Hire Purchase Accounting, Consignment Accounting, Branch Accounting, Single Entry, Fire Insurance Claim, Piecemeal Distribution of Cash, Amalgamation of Firms, Conversion of Partnership Firms into Limited Company, Redemption of Preference Shares and Debentures, Treatment of Profit Prior to Incorporation, Personal Investment Accounting, Accounting of transactions involving Foreign currency, statement of underwriters liability.
- 3. The students will be able to Understand the basics of Auditing
- 4. The students will be able to understand the basics of Management Accounting including Financial Statement Analysis, Ratio Analysis, Pricing, Budgetary Control, Cost Allocation and performance evaluation.
- 5. The students will be able to understand the basic concepts related to Companies, its Final Accounts, Internal Reconstruction, Buy back of Shares, Amalgamation, Absorption and External Reconstruction and liquidation of company.

- 6. The students will be able to understand the basic concepts of Cost accounting including Material, Labour and Overhead Costing.
- 7. The students will be able to Understand cost recording systems and different types of costing viz. Contract costing, process costing, standard costing and marginal costing,
- 8. The students will be able to Understand the basic concepts of Income Tax and Goods and Service Tax

COURSE OUTCOMES

F.Y.B.Com.

SEMESTER I

| Accountancy & Financial Management-I | | |
|---|--|---|
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1: Accounting standards issued by ICAI and Inventory valuation 1. AS – 1: Disclosure of Accounting Policies 2. AS–2: Valuation of | 1.To introduce Indian Accounting viz; AS-1, AS-2 and AS-9 and to acquaint with methods of inventory valuation viz; FIFO and Weighted | 1. Students will get an insight into the AS-1, 2 and 9. Students will be able to solve practical problems on inventory valuation by FIFO and Weighted Average |
| Inventories (Stock) 3. AS – 9: Revenue Recognition 4. Inventories | Average Method. 2. To understand the classification of capital and revenue – expenditure and | Method. 2. Students will be able to recognize capital and revenue – expenditure and |
| 2: Final Accounts 1. Capital and Revenue: Expenditure and Receipts 2. Final accounts of Manufacturing concerns | receipts. 3. To introduce with Final Accounts of Manufacturing Concern | receipts. Students will be able to solve practical problems regarding Final Accounts of Manufacturing Concern, |
| 3: Departmental | 4. To introduce with | 3. Students will be able to |

| Accounts 1. Departmental Accounts 4: Accounting for Hire Purchase 1. Accounting for Hire | Departmental Accounting 5. To understand Hire Purchase Accounting and its application in business. | solve practical problems regarding Departmental Accounting 4. Students will be able to solve practical problems |
|---|---|---|
| Purchase | | regarding Hire Purchase Accounting. |
| | | |
| | Commerce-I | |
| SYLLABUS | OBJECTIVES | OUTCOME |
| Business: Features, scope, objectives, new trends. Business Environment: Components, interface, Trading blocs, WTO Project Planning: Steps in setting up a business, Legal provisions and documents, project report, feasibility study Entrepreneurship: Intra and entrepreneur, Types, competences, Institutions for development, Women | To Learn the scope of Business To gain knowledge of Business planning process To Learn about problems and promotion of women entrepreneurship To be aware of importance of Service sector in current times | Upon completion, the student shall 1. Learn the scope of business and impact of internal and external environment on business 2. Gain knowledge of Business planning process and aspects of feasibility and project report 3. Learn about problems and promotion of women entrepreneurship and get encouraged from study of entrepreneurship competencies and discover |
| entrepreneurship | | about Entrepreneur concept. 4. Be aware of importance of Service Sector with special focus on the retail sector, Business Process Outsourcing, net banking and E-commerce |
| | Business Economics-I | |
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1. Scope and importance of Business Economics | 1.By the end of this module, student should be able to understand the scope of | 1.Students are introduced to basic tools for economic analysis and know how they |
| 2. Demand analysis3. Supply and production | Business Economics, have a good grip on concepts like opportunity cost, marginal | operate in case of an individual economic unit |

| Business Communication-I | | |
|---------------------------------|------------------------------|-------------------------------|
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1) Theory of | 1. To develop awareness of | After successful completion |
| Communication | the complexity of the | of the course the learner |
| a) Concept of | communication process | should be able to enhance |
| communication | | his Listening, Speaking, |
| b) Impact of technology | 2. To develop effective | Reading and Writing skills |
| enabled communication | listening skills in students | to meet the challenges of the |
| c) Communication at work | so as to enable them to | world. |
| place | comprehend instructions | |
| d) Business ethics | and to become a critical | |
| e) Barriers to | listener. | |
| communication | | |

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| <u> </u> | |
| 1 | |
| as well as in large groups. | |
| | |
| 4. To develop effective | |
| writing skills so as to enable | |
| students to write in clear, | |
| concise, persuasive and | |
| audience centric manner. | |
| | |
| 5. To demonstrate effective | |
| use of communication | |
| technology. | |
| 23 | |
| Environmental Studies- | ī |
| | OUTCOME |
| | |
| | 1. It will help to understand |
| _ | the complexities of our |
| | natural environment and |
| | relations between different |
| Environment | components of environment. |
| 2 T- 1 1:6641 | 2 11. 1 |
| | 2. Understands the |
| | seriousness behind |
| ı — — | conservation of resources |
| conservation. | and concepts related to |
| 2.77 | sustainable development |
| | vis-à- vis improvement of |
| 1 * | quality of life. |
| development. | |
| | 3. Learners develops |
| | responsible environmental |
| <u> </u> | behavior and informed |
| environment | decision making and bring |
| | in changes in the attitude |
| _ | towards environment. |
| 1 | |
| population trends and | 4. Students will understand |
| issues. | the migration pattern of |
| | population in the world and |
| 6. To help the learner | its implications to students |
| understand how population | will become aware about |
| explosion is changing the | the various efforts taken |
| environment. | |
| | writing skills so as to enable students to write in clear, concise, persuasive and audience centric manner. 5. To demonstrate effective use of communication technology. Environmental Studies-OBJECTIVES 1. To develop an in-depth understanding about the components of environment and functions of an Environment 2. To know different natural resources, utilization, degradation and their conservation. 3. To understand the concept of sustainable development. 4. To understand the relationship of man with environment 5. To provide knowledge about present and past population trends and issues. 6. To help the learner understand how population explosion is changing the |

| | 5. worldwide to solve the |
|--------------------------------|------------------------------|
| 7. To know about | problems related to |
| urbanization as a shift of | urbanization. |
| human population with | |
| reasons. | 6. Students will be able to |
| | do investigative studies on |
| 8. To know the | various environmental |
| consequences of | issues related to |
| urbanization on nature, | geographical location of the |
| society, and economic life. | place. |
| , | |
| 9. To know environmentally | |
| significant features and | |
| places on world map | |
| | |
| 10. To provide knowledge | |
| for interpretation of the data | |
| given on map with the help | |
| of various cartographic | |
| technique. | |
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| Mathematical and Statistical Techniques-I | | |
|---|--|--|
| SYLLABUS | OBJECTIVES | OUTCOME |
| Unit 1 Shares and Mutual | 1. To study and to calculate | 1. Students will be able to |
| Funds | gain and gain % for the | understand concept of |
| | investment in Shares or | Shares and Mutual fund, |
| Unit 2: Permutation and | mutual fund, | able to determine profit, rate |
| combination and Linear | | of interest etc. for the |
| programming problem | 2. To calculate NAV for SIP | investment. |
| Unit 3: Summarization | 3. To learn addition and | 2. Students will be able to |
| Measures: | multiplicative principle of | apply counting principles |
| a. Measures of Central | counting, Permutation and | Like combination and |
| Tendencies: | combination | permutation in various |
| b. Measures of Dispersions | | problems |
| | 4. To find graphical solution | |
| Unit 4: Elementary | of LPP | 3. Students will know how |
| Probability Theory | 5.77 | to determine optimal |
| | 5. To study measures of | solution graphically |
| | central tendencies like | 4 04 1 4 111 11 4 |
| | Mean, Mode, Median, | 4. Students will be able to |
| | Quartile, decile, percentile | apply mean, mode, median, |
| | and effect of deviations from these tendencies | standard deviation etc. in different areas of commerce |
| | Hom these tendencies | accounts and economics |
| | 6. To study concept of | accounts and economics |

| | probability, it's application and distribution 7. To study various criteria for taking decisions under different states of Nature: like a) decision under risk 8. and b) decision under uncertainty | 5. Students will be able to calculate probability of basic real life problems6. Students will be able to take optimal decision using Decision theory or linear programming |
|--|---|---|
| | Foundation Course I | |
| CVITADIC | Foundation Course-I | OUTCOME |
| SYLLABUS | OBJECTIVES 1 | OUTCOME |
| UNIT-I | 1. The students are expected | 1. Students are made to |
| Overview of the Indian | to understand the nature of | understand the religious, |
| society and Indian culture. | diversity in the Indian society along with rural | linguistic and cultural diversity of the Indian |
| UNIT-II | Urban and tribal | society and its |
| Disparity Part 1 with respect | characteristics. | characteristics. |
| to stratification and | Characteristics. | onuracionistics. |
| inequality due to caste, class | 2. Students are expected to | 2. Students are able to |
| and estate system and the | learn the nature of | describe the nature of |
| problem of handicapped. | stratification and inequality | inequality and its causes and |
| | existing in the Indian | consequences on the |
| UNIT-III | society. | society. |
| Disparity part to casteism, | 3. The students learn about | 3. Students are made to |
| communalism, linguism and regionalism. | various issues dividing | understand the nature of |
| regionansin. | society into certain | inequality caused due to |
| UNIT-IV | categories. | these problems and find the |
| The Indian Constitution | | solution. |
| Preamble, features and | 4. Students learn about basic | |
| fundamental duties. | concepts of the Indian | 4. Students are able to |
| | Constitution and its | understand the nature of |
| UNIT-V | significance. | preamble, features of the |
| Local self-government | 5 0(1 , 1 1 1 1 1 1 | constitution and significance |
| Urban and rural. | 5. Student learn about the | of fundamental duties. |
| | functioning of the local self- government in the rural and | 5. Students are able to |
| | urban area. | understand working of |
| | | the local self-government |
| | | like municipal corporation, |
| | | Z.P. Gram Panchayat etc. |

COURSE OUTCOMES

F.Y.B.Com. SEMESTER II

| Accountancy & Financial Management-II | | |
|---|------------------------------|-----------------------------|
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1: Accounting from | 1. To learn preparation of | 1. Students will be able to |
| Incomplete Records | final accounts from | convert incomplete records |
| | incomplete records of sole | into complete records to |
| 2: Consignment Accounts | proprietor. | facilitate preparation of |
| | | Final Accounts. |
| 3: Branch Accounts | 2. To introduce the | |
| 4 F. 1 C1 : | application of Consignment | 2. Students will be able to |
| 4: Fire Insurance Claim | Accounts for the goods sold | understand the concept and |
| | on consignment. | practical aspect of |
| | 3. To introduce the concept | Consignment Accounts. |
| | of Branch specifically - | 3. Students will be able to |
| | Dependent Branch and its | solve practical problems by |
| | accounting systems. | Debtors System and Stock |
| | | and Debtors System of |
| | 4. To understand the need | Dependent Branch. |
| | and importance of insurance | |
| | and to enable the | 4. Students will be able to |
| | computation of fire | solve practical problems on |
| | insurance claim for the loss | fire insurance claim. |
| | of stock by fire. | |
| | | |
| | Commerce-II | |
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1. Concept of Services: | 1. To Learn the scope of | 1. Learn the scope of |
| Meaning, Characteristics, | Business | business and impact of |
| Scope and Classification | | internal and external |
| of Services – Importance | 2. To gain knowledge of | environment on business |
| of service sector Services | Business planning process | |
| Mix, Service development | 2 T. I | 2. Gain knowledge of |
| cycle, | 3. To Learn about problems | Business planning process |
| 2 Potailing Concept of | and promotion of women | and aspects of feasibility |
| 2. Retailing Concept of organized and unorganized | entrepreneurship | and project report |
| retailing, Trends in retailing, | 4. To be aware of | 3. Learn about problems and |
| Store format, Non – Store | importance of Service | promotion of women |
| format, Store Planning, | Sector in current times | entrepreneurship and get |

| design and layout. Retail Scenario in India and Global context 3. Recent Trends in Service Sector, Concept and scope of BPO, KPO, LPO and ERP. Banking and insurance sector and logistics 4. E-Commerce: types, present status, e-transition, online marketing research | | encouraged from study of entrepreneurship competencies and discover about Entrepreneur concept. 4. Be aware of importance of Service Sector with special focus on the retail sector, Business Process Outsourcing, net banking and E-commerce |
|---|---|---|
| | Business Economics-II | |
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1. Market structure 2. Pricing and output decisions under imperfect competition 3. Pricing Practices 4. Evaluating capital projects | 1. Students learn about perfect Competition and Monopoly as two different market structures and Profit maximizing decisions by firms under these markets 2. Students learn about Monopolistic competition and Oligopolistic markets and their key attributes, 3. Students are exposed to cost oriented pricing methods like cost plus pricing, marginal cost pricing, mark up pricing, discriminatory pricing, multiple product pricing and transfer pricing. Case studies are provided to drive the point home. 4. Students understand the meaning and importance of capital budgeting, steps in capital budgeting and the various technique of investment appraisal. | 1. Students are able to understand different market situations and assess the working of firms under these, in order to fashion their responses to maximize their advantage, both as a consumer and a prospective entrepreneur. 2. Students are now capable of distinguishing between different real life market structures and understand the pricing, output and advertising decisions of firms. This must help them to become more rational consumers. 3. Students are now able to understand the different pricing strategies adopted by firm in the market. This helps them to take appropriate consumption decisions. As prospective entrepreneurs, they now have an in depth idea as to how prices are fixed and profits are earned. |

| D | usiness Communication | 4. Students are capable of evaluating the worth of prospective investment projects to choose the most rewarding one and are now able to carry out the investment project as he is exposed to the various steps and stages of capital budgeting. |
|---|---|---|
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1. Group Communication a) Interviews b) Meetings c) Committees and Conferences d) Public Relations 2. Business Correspondence a) Trade Letters 3. Language and Writing Skills a) Reports and Business Proposals b) Summarization c) Tutorial Activities | 1. To develop awareness of the complexity of the communication process. 2. To develop effective listening skills in students so as to enable them to comprehend instructions and to become a critical listener. 3. To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups. 4. To develop effective writing skills so as to enable students to write in clear, concise, persuasive and audience centric manner | After successful completion of the course the learner should be able to enhance his Listening, Speaking, Reading and Writing skills to meet the challenges of the world. |
| т | Invinonmental Studies | Т |
| SYLLABUS | Environmental Studies-l OBJECTIVES | OUTCOME |
| Unit-I Solid Waste Management for Sustainable Society | 1. To know the types and sources of waste 2. To know the effects of | 1. Students will understand the basis of classification of SW |
| Unit-II Agriculture and Industrial Development | SW on environment and human health. | 2. Students will know how SW is affecting the |

Unit-III Tourism and Environment

Unit-IV Environmental Movements and Management Map Filling-Mumbai & Konkan

- 3. To know environmental problems associated with agriculture and industrial development.
- 4. To know sustainable agricultural and industrial practices as solution to preserve the environment.
 5. To know typology of tourism, India's tourism policy and potential in this field.
- 6. To know the consequences of tourism on society, economy, environment etc.
- 7. To know about the several environmental movements taken place in India.
- 8. To know about the steps taken towards managing environment globally.
- 9. To know environmentally significant features in Mumbai and Konkan with the location to understand environmental
- 10. Problems in the region.

- environment and its resources with the help of few case studies.
- 3. Students will understand that how industries and agriculture too is affecting the natural environment.
- 4. Students will know about the sustainable way practicing agriculture and industrialization for the conservation of resources and protection of environment.
- 5. Students will know about India's potential in tourism sector and how the new tourism policy is helping in development of the same.
- 6. Students will understand the role of ecotourism in reducing the impact that comes with mass tourism.
- 7. Learners will take pride in knowing about the history of India in connection to environmental conservation. Learners will know that environmental management is necessary for environmental planning which implies the optimal utilization of resources and healthy growth of society.
- 8. Students will be able to get information to develop a strategic overview of the environmental assets of the region.

| Mathematical and Statistical Techniques-II | | |
|--|--|---|
| SYLLABUS | OBJECTIVES | OUTCOME |
| Unit I: Functions, Derivatives and Their Applications a. Concept of real functions b. Derivative of functions Unit II: Interest and Annuity Unit III: Bivariate Linear Correlation and Regression Unit IV: Time series and Index Numbers Unit V: Elementary Probability Distributions a. Binomial Distribution b. Poisson Distribution c. Normal distribution | Unit I: Functions, Derivatives and Their Applications c. Concept of real functions d. Derivative of functions Unit II: Interest and Annuity Unit III: Bivariate Linear Correlation and Regression Unit IV: Time series and Index Numbers Unit V: Elementary Probability Distributions a. Binomial Distribution b. Poisson Distribution c. Normal distribution | 1. Students will be able to use derivatives for solving various commercial problems 2. Students will be able to calculate annuity, EMI and interest for their personal as well as real life investments. 3. Students will be able to correlate different entities and are able to give a linear relation between those values 4. Students will be able to apply concept of time series or index numbers to |
| | | or index numbers to analyses a business. 5. Students will have basic idea of probability and its distributions |
| | Foundation Course-II | |
| SYLLABUS | OBJECTIVES | OUTCOME |
| UNIT-I Globalization, Liberalization and privatization. | 1. By the end of this unit students are expected to understand the basic concepts of globalization, | 1. Students are able to understand the meaning of basic concepts related to globalization and its impact |
| UNIT-II Human rights and fundamental rights. | liberalization and privatization and its impact on agriculture and industry. | on the Indian economy. 2. Students are made to |
| UNIT-III Environmental Problems. UNIT-IV Stress and conflict aggression and | 2. Students are expected to understand the origin, evolution and significance | understand the significance of basic human life and fundamental rights in the modern society. |
| conflict, aggression and violence. UNIT-V Management of | of basic human values along with fundamental rights given in the Indian constitution. | 3. Students are able to understand nature of environmental problems and |

| stress and conflict. | | their duty towards |
|----------------------|--------------------------------|-------------------------------|
| | 3. The students learn various | protection of the |
| | issues regarding the | environment. |
| | environment such as | |
| | pollution, ecology, | 4. Students are able to |
| | sustainable development etc. | explain the causes of stress, |
| | | conflict, aggression and |
| | 4. Students learn various | violence. |
| | causes of stress and conflict, | |
| | aggression and violence in | 5. Students able to |
| | the society. | understand various |
| | | techniques like Yoga, |
| | 5. Students are expected to | meditation, etc. as the |
| | understand strategies to | tools to manage stress. |
| | manage stress and conflict. | |

BACHELOR OF COMMERCE COURSE OUTCOMES S.Y.B.Com.

S.Y.B.Com. SEMESTER III

| Accountancy & Financial Management-III | | |
|--|-------------------------------|--|
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1. Partnership Final | 1. Students should be able to | 1. Students will get the |
| Accounts | understand final accounts of | insight of Final Accounts of |
| | partnership firm, its various | a partnership firm in which |
| 2. Piecemeal Distribution of | adjustments arising due to | admission/retirement/death |
| Cash | admission, retirement and | took place during the |
| 2 | death of a partner and the | financial year |
| 3. Amalgamation of Firms | process of | 2 6 1 4 31 44 |
| 1. CD 1. | 2 | 2. Students will get the |
| 4. Conversion of Partnership | 2. preparation of final | insight of piecemeal |
| Firm into Private Limited | accounts. | distribution of cash on dissolution of cash. |
| Company | 3. Students should be able to | dissolution of cash. |
| | understand the order of | 3. Students will get the |
| | payment on dissolution of a | insight of amalgamation of |
| | Firm | Firms and conversion of |
| | | partnership firm into limited |
| | 4. Students should be able to | company. |
| | understand the concepts, | r <i>y</i> - |
| | objects and accounting of | |
| | amalgamation of Firms and | |
| | of conversion of partnership | |

| | into a limited company. | |
|---|---|---|
| | into a minited company. | |
| | Commono III | |
| CN/LL A DUIG | Commerce-III | OUTCOME |
| SYLLABUS | OBJECTIVES | OUTCOME |
| I – Introduction to | 1. To Get an insight into | 1. Get an insight into |
| Management, PODSCORB, | company management & | principles practices and |
| Functions of Management, | Learn the basics of | techniques of company |
| skills, levels of Management | management functions | management |
| II – Planning & Decision | 2. To Learn about the | 2. Learn the basics of |
| making, MBO, steps in | application of principles | management functions |
| planning, components, | and techniques of | applicable for effective |
| techniques of decision | management in the fields | management of a company |
| making | such as production and | |
| | finance | 3. Learn about the |
| III - Organizing- line and | | application of principles |
| staff, organization as a | | and techniques of |
| structure, matrix structure, | | management in the fields |
| virtual organization | | such as production and |
| W. Dinatina 0 | | finance |
| IV - Directing & | | 4. Study contemporary terms as well as trends in |
| Controlling, techniques, advantages and limitations | | the field of production, |
| advantages and minitations | | quality control, inventory |
| | | management and control as |
| | | well as finance |
| | | |
| | Business Economics-III | |
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1. Introduction to | 1. In this unit, students learn | 1. Students are expected to |
| macroeconomic | about various | understand the significance |
| 2. Basic concepts of | macroeconomics concepts | of the macroeconomic |
| Keynesian economics | such as national income, | concept in national income |
| 3. Post-Keynesian | business cycle, the balance | accounting. |
| economics | of payment, circular flow of | |
| 4. Money, Prices and | national income, etc. | 2. Students are able to |
| Inflation | 2 54-14 | explain use of Keynesian |
| | 2. Students are expected to | theory to provide a solution to the macroeconomic |
| | learn the application of Keynesian economics as | problems. |
| | the solution to various | problems. |
| | problems such as | 3. After studying this unit, |
| | depression, unemployment, | students are able to |
| | etc. | understand development of |
| | | Post-Keynesian economics. |

| | <u>, </u> | |
|---|--|--|
| | 3. Students are expected to learn various concepts like stagflation, Phillips curve, supply side economics, etc. 4. Students learn about basic concepts of money supply, demand, inflation, etc. | 4. Students are able to understand the connection between money supply and inflation. |
| | | |
| | Business Law-I | |
| SYLLABUS | OBJECTIVES | OUTCOME |
| Indian Contract Act-General Provisions-I Indian Contract Act-General Provisions-II | 1. By the end of this module, student should be able to understand the scope of Business Law, have a | 1. Students are introduced to basic tools for understanding law and basic concepts of Contract Law. |
| 3. Special Contracts | good grip on concepts like, Consideration, Proposal. acceptance, Capacity of parties etc. The student | 2. Students are able to analyze detailed provisions of how to make and |
| 4. Sale of Goods Act,1932 5. Negotiable Instruments Act,1888 | parties etc. The student must also be acquainted with technical words like void, voidable, void ab initio etc. 2. Students should be able to understand concepts like free consent, Void agreements E contracts, Quasi and Contingent contracts and discharge of Contract 3. Students learn about Contract of indemnity, guarantee, pledge, bailment and agency. 4. Students study contract of sale, rights of unpaid seller, Conditions and Warranties 5. Students study law of negotiable instruments, their liabilities, and parties. And also advantages and | of how to make and terminate a contract legally in India. 3. Students are able to appreciate the application of contractual obligations in different practical situations 4. Students are able to understand specific application of Contract law in sale and purchase of Goods 5. Students are able to understand and appreciate application of contract law in Negotiable instruments |

| | Negotiable instruments | |
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| Financial Accountin | g and Auditing V- Man | agement Accounting |
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1. Introduction to Management Accounting | 1. To understand various management accounting | 1. Identify problems associated with relying on |
| 2. Ratio Analysis and Interpretation | 2. To learn how accountants create, organize, interpret, | financial accounting information for various managerial decision making. |
| 3. Working Capital Management | and communicate information. | 2. Learns the application of |
| 4. Capital Budgeting | | management accounting tools for pricing, budgetary control, cost allocation and performance evaluation. |
| | | perioriilanee evaluation. |
| | Foundation Course-III | |
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1. Human Rights Violations | 1. By the end of this | 1. Students are introduced to |
| 2. Environmental Concern3. Science and Technology | module, students are acquainted and thorough with rights, liabilities and social | basic reasons of Human Right Violations and their resistance, legally and constitutionally. |
| 4. Soft skills for effective personal communication 5. Project Work | context of various vulnerable groups in India such as SCs, STs, Women, Minorities etc. 2. Students should be able to | 2. Students are able to analyses situations which bring forth disasters and how to effectively manage them |
| | understand Disasters, various kinds and methods of Disaster management 3. Students learn about development of science, | 3. Students are able to appreciate the application of science and develop a scientific temper. |
| | relevance of science and technology in society and how to combat superstitions using scientific knowledge. | 4. Students are expected to be have understanding of basic level communication skills |
| | 4. Students understand basic concepts of communication and soft skill. | 5. Students get hands on experience to many issues which they are learning in class rooms. |

| | 5. Students have to do a project on poster presentation, PPT presentation or street play on any contemporary issues. They can do any other community outreach programme or even an interview with a famous scientist or a visit to a museum, science laboratory, orphanage old age home etc | |
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| | Advertising-I | |
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1. Introduction to Advertising, IMC, evolution, classification of Advertising 2. Advertising Agencies: Features, Structure and services offered, Types of advertising agencies, Agency selection criteria, Agency and client relation, careers in advertising 3. Economic and social aspects of advertising Effect of advertising on consumer demand, monopoly and competition, Price. Ethical issues, Social | To Get an understanding of advertising as a tool of Integrated Marketing Communication. To Obtain knowledge about economic and social impact of advertising To Understand different types of advertising and role of advertising agency and mediums To Learn about techniques for effective construction of advertisements. | Get an understanding of advertising as a tool of Integrated Marketing Communication. Obtain knowledge about economic and social impact of advertising and thereby ethical aspects in advertising Understand different types of advertising and role of advertising agency. Be aware of various mediums of advertising and understand its benefits and disadvantages. |
| Advertising by Indian Government through Directorate of Advertising and Visual Publicity 4. Brand building and special purpose advertising, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, Trends in | | 5. Learn about techniques of using and creating Copy, Slogan, headlines, illustrations and logo for effective construction of advertisements. |

| Advertising | | | |
|---|--|--|--|
| | | | |
| Travel & Tourism Management-I | | | |
| SYLLABUS | OBJECTIVES | OUTCOME | |
| I- Introduction to tourism Historical perspective - Definition and Scope of Tourism, Motivation of Tourism, Importance of Tourism; Tourism development in India. II- Factors influencing tourism: physical, sociocultural, economic and political III- Infrastructure for tourism Need of Infrastructure and other ancillary services for tourism development-Role of transport and communication in the development of tourism, Accommodation Facilities, other supplementary services. IV- Impact of tourism Environmental, Socio- cultural, Economic - Positive and Negative Impacts. Need for Sustainable Tourism. Concept of Eco-tourism- Objectives; Its success and | 1. To understand the tourism concept, types and various aspects of tourism management 2. To Understand the role played by travel agencies and various tourism organizations | 1. Understand the significance, influencing factors, infrastructure and socio economic impact of tourism 2. To understand various types of tourism 3. Understanding tourism management through aspects of planning, organizing and marketing tourism 4. Understand the role played by travel agencies and various tourism organizations | |

BACHELOR OF COMMERCE COURSE OUTCOMES S.Y.B.Com. SEMESTER IV

| Accountancy & Financial Management-IV | | | |
|--|--|--|--|
| SYLLABUS | OBJECTIVES | OUTCOME | |
| 1. Introduction to Company Accounts | 1. Students should be able to understand meaning, types and formation of companies. | 1. Students will get the insight of types of companies, issue and | |
| 2. Issue of Debentures | Students should be able to understand accounting for | forfeiture of shares and debentures. | |
| 3. Redemption of Preference Shares | issue of shares, forfeiture of shares and issue of bonus shares. | 2. Students will get the insight of Redemption of | |
| 4. Redemption of Debentures | 2. Students should be able to | Preference shares and Debentures. | |
| 5. Profit Prior to Incorporation | understand the types of debentures, issue of debentures, accounting for issue of debentures and treatment of discount on debentures | 3. Students will get the insight of ascertainment and treatment of profit prior to incorporation. | |
| | 3. Students should be able to understand the concept of redemption of preference shares and debentures, methods of redemption, accounting procedure of redemption and preparation of balance sheet of the company after redemption. 4. Students should be able to | 4. Students will get the insight of redemption of preference shares and debentures, methods of redemption, accounting procedure of redemption and preparation of balance sheet of the company after redemption. 5. Students will get an insight into principles for | |
| | understand the principles for ascertainment and treatment of profit prior to incorporation | ascertainment and treatment of profit prior to incorporation | |
| | | | |
| | Commerce-IV | | |
| SYLLABUS | OBJECTIVES | OUTCOME | |
| I – Introduction to Production management, | 1. To Get an insight into company management & | 1. Get an insight into principles practices and | |

features, advantages, scope, productivity, factors influencing productivity, measurements
II - Quality Management, components of quality, cost of quality, quality circle, kaizen technique, ISO 9000, Six

sigma III – Introduction to Finance Management, structure of Indian financial market, stock exchange, SEBI, CRISIL and other credit rating agencies

IV – Trends in finance management, mutual funds, commodity market, speculators, startup ventures, sources of funding for startup, microfinance Learn the basics of management functions

2. To Learn about the application of principles and techniques of management in the fields such as production and finance

techniques of company management

- 2. Learn the basics of management functions applicable for effective management of a company
- 3. Learn about the application of principles and techniques of management in the fields such as production and finance
- 4. Study contemporary terms as well as trends in the field of production, quality control, inventory management and control as well as finance

| Business Economics-IV | | |
|--------------------------|--|--|
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1. Role of government in | 1. In this unit, students learn | 1. Students are expected to |
| an economy | about major fiscal functions | gain insight in |
| | such as allocation | understanding basic |
| 2. Public revenue. | distribution and stabilization. | concepts of public finance. |
| 3. Public expenditure. | | 2. Students are expected to |
| | 2. Students learn about | understand basic concepts |
| 4. Fiscal management and | sources of the revenue, tax | about the taxation, tax |
| financial management | burden and its effects. | burden and its effects. |
| | 3. In this unit students learn about Cannons, effects and theories of public expenditure. | 3. After studying this topic, students are expected to have knowledge about government expenditure. |
| | 4. Students are expected to learn the concept of fiscal policy, budget and their significance. | 4. After studying this unit students are able to understand the implications of budget and Fiscal management |

| Business Law-II | | | |
|-----------------------------|--|--------------------------------|--|
| SYLLABUS | OBJECTIVES | OUTCOME | |
| 1. Company Law | 1. Students learn about | 1. Students are able to | |
| | Formation of Company, | understand the significance | |
| 2. Corporate law | incorporation and basic | and basic concept of | |
| 3. IPR | doctrines, major documents in company etc. | company form of organizations. | |
| 3. II K | in company etc. | organizations. | |
| 4. Partnership Law | 2. Students learn how a | 2. Students are now capable | |
| - | company is run. Role of | of understanding how far | |
| 5. Consumer Protection and | members, directors' etc. | you need to be conscious, | |
| Competition Law | | legally, while | |
| | 3. Students are exposed to | implementing various | |
| | the concept of Patent, | functions in a company | |
| | Copyright and Trade mark | 3. Students are introduced to | |
| | mark | the market realities of | |
| | 4. Students understand the | Intellectual property | |
| | meaning and significance | Rights. | |
| | of Partnership and Limited | Tighto | |
| | Liability Partnership as | 4. Students are capable of | |
| | different form of business | evaluating their relative | |
| | organizations. | merits and demerits | |
| | | | |
| | 5. Students are introduced to | 5. Students are capable of | |
| | the concept of Consumer | evaluating their rights and | |
| | protection and redressal | obligations as a consumer. | |
| | possibilities. They are given | Philosophy and significance | |
| | clear ideas about the | of Competition law | |
| | philosophy of competition law. | | |
| | iaw. | | |
| Financial Ac | counting and Auditing | VI- Auditing | |
| SYLLABUS | OBJECTIVES | OUTCOME | |
| 1. Introduction to Auditing | 1. To Learn the fundamental | 1. Discuss the need for an | |
| 1. Introduction to Auditing | aspects of Auditing. | independent or external | |
| 2. Audit Planning, | aspect of framework. | auditor. | |
| Procedures and | 2. To learn the process of | | |
| Documentation | vouching and verification | 2. Understands the financial | |
| | | audit process beginning | |
| 3. Auditing Techniques and | | with accepting client s till | |
| Internal Audit Introduction | | communication of result to | |
| | | the clients. | |
| 4. Auditing Techniques: | | | |

| Vouching & Verification | | | |
|----------------------------|-------------------------------|---|--|
| | | | |
| Foundation Course-IV | | | |
| SYLLABUS | OBJECTIVES | OUTCOME | |
| 1. Human Rights | 1. By the end of this | 1. Students are introduced to | |
| | module, students are | basic Human Rights | |
| 2. Environmental Concern | acquainted and thorough | Protection available to a | |
| 2 Saisman and Tashmala are | with modern socio-legal | new age citizens. | |
| 3. Science and Technology | concepts like Consumer | 2 Students are expected to | |
| 4. Preparation for | Protection, RTI, PIL etc. | 2. Students are expected to develop a sophisticated | |
| competitive examination | 2. Students are introduced to | approach towards | |
| competitive examination | various concept | environment and concern | |
| 5. Project Work | environmental studies and | for nature. | |
| | protection like, | Tot nature. | |
| | anthropocentrism, eco | 3. Students are able to | |
| | centrism, bio centrism, | appreciate the application of | |
| | ecofeminism etc. | science and develop a | |
| | | scientific temper. | |
| | 3. Students understand | | |
| | relevance of various | 4. Students are expected to | |
| | technologies such as laser | be have understanding | |
| | information technology, | of basic | |
| | space technology etc. and | | |
| | its scientific base. | 5. level communication | |
| | 4. Students are introduced to | skills and general idea | |
| | basic soft skills and | about competitive examinations which | |
| | information about | they can attempt. | |
| | competitive examination | they can attempt. | |
| | competitive examination | 6. Students get hands on | |
| | 5. Students have to do a | experience to many issues | |
| | project on poster | which they are learning in | |
| | presentation, PPT | class rooms. | |
| | presentation or street play | | |
| | on any contemporary | | |
| | issues. They can do any | | |
| | other community outreach | | |
| | programme or even an | | |
| | interview with a famous | | |
| | scientist or a visit to a | | |
| | museum, science laboratory, | | |
| | orphanage old age home etc. | | |
| | | | |
| Advertising-II | | | |

| SYLLABUS | OBJECTIVES | OUTCOME |
|--|---|--------------------------------|
| 1. Media in Advertising: | 1. To Get an understanding | 1. Get an understanding of |
| traditional media, new | of advertising as a tool of | advertising as a tool of |
| age media, media research | Integrated Marketing | Integrated Marketing |
| | Communication. | Communication. |
| 2. Planning Advertising | 2 T. Ol. : 1 | 2 01 1 1 1 1 |
| Campaign-Steps | 2. To Obtain knowledge | 2. Obtain knowledge about |
| Determining advertising | about economic and | economic and social impact |
| objectives - DAGMAR | social impact of advertising | of advertising and thereby |
| model • Advertising Budgets, Media Scheduling | 3. To Understand different | ethical aspects in advertising |
| Strategies | types of advertising and | 3. Understand different |
| Strategies | role of advertising agency | types of advertising and role |
| 3. Fundamentals of | and mediums | of advertising agency. |
| Creativity in Advertising: | and mediams | or davernising agency. |
| Essentials of Copywriting, | 4. To Learn about | 4. Be aware of various |
| Copy – Elements, Types, | techniques for effective | mediums of advertising |
| Layout- Principles | construction of | and understand its benefits |
| Illustration – Importance | advertisements. | and disadvantages. |
| | | |
| 4. Execution and Evaluation | | 5. Learn about techniques of |
| of Advertising: Buying | | using and creating Copy, |
| Motives - Types, Selling | | Slogan, headlines, |
| Points- Features, Appeals – | | illustrations and logo for |
| Types, Concept of Unique | | effective construction of |
| Selling Preposition (USP) • | | advertisements. |
| Creativity through | | |
| Execution Styles, Jingles | | |
| and Music – Importance, | | |
| Concept of Storyboard • Evaluation Advertising | | |
| copy, Pre-testing and Post- | | |
| testing of Advertisement | | |
| testing of Naverusement | | |
| Trovo | ol & Tourism Managam | ont II |
| | el & Tourism Managem | |
| SYLLABUS 1 Planning and marketing | OBJECTIVES 1. To understand the tourism | OUTCOME 1. Understand the |
| 1. Planning and marketing of tourism Need for | | significance, influencing |
| planning- Tourism planning | concept, types and various aspects of tourism | factors, infrastructure and |
| process, assessment of | management | socio economic impact of |
| carrying capacity of | management | tourism |
| Tourism in the context of | 2. To Understand the role | W WI I I I I |
| tourism –Role of private and | played by travel agencies | 2. To understand various |
| public sector- Open Sky | and various tourism | types of tourism |
| Policy. Marketing of | organizations | J1 |
| <i>J G</i> | | |

| tourism - Concept and Definition-Element of Marketing –Market Segment- Sales techniques of Tourism Product. | 3. Understanding tourism management through aspects of planning, organizing and marketing tourism |
|---|---|
| 2. Travel agencies, Essentials of Travel Agency; Functions of Travel Agency and Tour Operator, Importance of Tour Operator. | 4. Understand the role played by travel agencies and various tourism organizations |
| 3. Tourism Organizations IATA, PATA, WTO, ITDC and its Regional Offices; Role of state Tourism Development Corporations. 4. Maharashtra Tourism Policy Social responsibility and Ethical concerns of Tourism; Growth of Coastal Tourism – With special reference to Konkan—Role of M.T.D.C. in the development of Tourism in Maharashtra. | |

BACHELOR OF COMMERCE COURSE OUTCOMES T.Y.B.Com. SEMESTER V

| Financial Accounting and Auditing VII- Financial Accounting | | |
|---|---------------------------|-----------------------------|
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1. Preparation of Final | 1. To understand the | 1. Students will be able to |
| Accounts of Companies | provisions for the | solve practical problems on |
| | preparation of Final | Final Accounts of |
| 2. Internal Reconstruction | Accounts as Companies Act | Companies |
| | _ | |
| 3. Buy Back of Shares | 2. To understand the | 2. Students will be able to |

| | Company Law / Legal | understand the provisions |
|--------------------------|-----------------------------|------------------------------|
| 4. Investment Accounting | provisions related to | and to solve practical |
| (w.r.t. Accounting | internal reconstruction and | problems related to internal |
| Standard- 13) | buy back of shares as per | reconstruction |
| , | Companies Act, 2013. | |
| 5. Ethical Behaviour and | | 3. Students will be able to |
| implications for | 3. To get insight about | understand the provisions |
| Accountants | personal investment | and to solve practical |
| | accounting with ex and | problems related to buy |
| | cum interest price and to | back of shares. |
| | understand ethical | |
| | behaviour and its | 4. Students will be able to |
| | implications for | solve practical problems on |
| | Professional Accountants. | personal investment |
| | | accounting |
| | | |
| | | 5. Students will get a |
| | | better understanding |
| | | about ethical behaviour |

for Professional Accountants.

| Financial Accounting and Auditing VIII- Cost Accounting | | |
|---|--------------------------------|-----------------------------|
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1. Introduction to Cost | 1. Students should be able to | 1. Students will get the |
| Accounting | understand the concept of | insight of the concepts of |
| | cost accountancy, material | cost accountancy, material |
| 2. Material Cost | cost, procurement | cost and labour cost |
| | procedures, inventory | |
| 3. Labour Cost | control, inventory | 2. Students will get the |
| | accounting, attendance and | insight of overheads, cost |
| 4. Overheads | payroll procedures, labour | sheet and reconciliation |
| | turnover, utilization of | of Profits as per financial |
| 5. Classification of Cost and | labour, efficiency rating | accounts and cost accounts. |
| Cost Sheet | procedures and | |
| 6. Reconciliation of Cost | remuneration systems and | |
| and Financial Accounts | incentive schemes, | |
| | classification of overheads, | |
| | benefits of classification and | |
| | allocation & apportionment | |
| | of overheads and absorption | |
| | of overheads. | |
| | 2 0/ 1 / 1 111 11 / | |
| | 2. Students should be able to | |
| | understand the causes of | |
| | disagreement between the | |

| | | T | |
|---|---|--|--|
| | profits as per financial | | |
| | accounts and cost accounts | | |
| | and the procedure of | | |
| | reconciliation. | | |
| | | | |
| Comm | erce V- M.H.R.M (Mar | keting) | |
| SYLLABUS | OBJECTIVES | OUTCOME | |
| I- Introduction to marketing, features, scope, evolution, investigative techniques in marketing- MR,MIS, data mining, CB, MS, market targeting patterns II- Marketing Mix-Marketing Decisions(I), elements of product mix, product life cycle, branding, brand equity, pricing techniques and objectives III-Marketing Mix — Marketing Decisions(II),physical distribution, factors influencing PD, traditional and contemporary channels, supply chain management and components, IMC, sales management IV-Recent trends in Marketing, consumer organizations and role, challenges in marketing, rural marketing, skill set | 1. To Get holistic idea about the marketing activity of a business firm 2. To Learn about the psyche of consumer behavior 3. To Be equipped with latest tools and techniques of marketing | 1. Get holistic idea about the evolution of marketing, contemporary trends in marketing and various marketing strategies (PPPP) to handle marketing activity of a business firm 2. Learn about the psyche of consumer behavior so as to handle them effectively 3. Be able to venture into the domain of marketing more confidently as he will be more quipped with latest tools and techniques of marketing | |
| required for effective marketing suitable examples | | | |
| | | | |
| | Business Economics-V | | |
| SYLLABUS | OBJECTIVES | OUTCOME | |
| 1. Macro-Economic | 1. In this unit, students | 1. Students are expected to | |
| overview of India | learn about the New | be familiar with the process | |
| S. S. T. T. O. III GIA | Economic Policy of | of reforms and the | |
| 2 Agricultura during nost | · · | | |
| 2. Agriculture during post | 1991, Social infrastructure: | improvements in social and | |

| reform period | Education, Health and | economic infrastructure, to |
|-----------------------------|-------------------------------|---|
| | Family welfare in India and | enable them to understand |
| 3. Industry and service | the Sustainable | and appreciate the ongoing |
| sector during post reform | Development goals | policy changes. |
| period | | |
| | 2. Students learn about | 2. Students are expected to |
| 4. Banking and financial | National Agricultural | be familiar with the |
| market | Policy 2000 and the | agricultural scenario in |
| | Agricultural Pricing, | the county including the |
| | Finance and Marketing | crucial issues of pricing |
| | policies followed since | and marketing to form |
| | then. | informed opinion |
| | 3. Students are exposed to | 3. After studying this unit, |
| | an overview of Indian | students are to have an |
| | Industrial sector. They | in depth knowledge of |
| | learn about the Competition | the secondary and tertiary |
| | Act 2002, Disinvestment | sectors of the economy and |
| | policy, MSME Sector, | the problems facing them |
| | Industrial Pollution in India | |
| | a also about Service sector, | 4. Students are expected to |
| | mainly rends in heath care | become effective and |
| | and tourism industry. | productive participants of the financial sector and |
| | 4. Students learn about the | the various employment |
| | Banking and financial | opportunities offered by it. |
| | sector of the economy and | opportunities offered by it. |
| | gain in site in to Insurance | |
| | Industry, Money market | |
| | and Capital market. | |
| | 1 | |
| | Export Marketing-I | |
| SYLLABUS | OBJECTIVES | OUTCOME |
| I- Introduction to export | 1. To Get an insight into the | 1. Get an insight into the |
| marketing, features, | field of global and Indian | field of global and Indian |
| advantages, scope, | export marketing practices | export marketing practices |
| challenges, composition and | | |
| direction of India's export | 2. To Learn about the | 2. Learn about the |

procedural formalities &

3. Institutional structure,

promotion facilities initiated

incentives and export

by the government

Know about the

procedural formalities

3. Know about the

institutional structure,

incentives and export

promotion facilities

country

required for undertaking export activity in the

since 2015

II- Global Framework of export marketing, trade

barriers, types, regional

trading blocks, WTO and

role, major agreements of

economic integration,

| WTO | 4. To Learn about marketing mix strategies including | initiated by the government |
|---|--|---|
| III-India's framework of foreign trade, highlights and implications of FTP, Role of DGFT, Negative list, deemed exports | Product, Price, Promotion and physical distribution ineffective marketing of exportable goods | 4. Learn about marketing mix strategies including Product, Price, Promotion and physical distribution ineffective marketing of exportable |
| IV-Export incentives and promotion, institutional measures, financial incentives and individual promotional incentives available to Indian exporter | | goods |

BACHELOR OF COMMERCE COURSE OUTCOMES T.Y.B.Com. SEMESTER VI

| Financial Accounting and Auditing IX- Financial Accounting | | |
|--|------------------------------|-----------------------------|
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1. AS – 14 - Amalgamation, | 1. To understand the | 1. Students will be able to |
| Absorption & External | accounting treatment related | calculate purchase |
| Reconstruction (excluding | to Amalgamation, | consideration by various |
| inter- company holdings) | Absorption and External | methods and solving |
| | Reconstruction of | practical problems based |
| 2. Accounting of | Companies and computation | on Amalgamation, |
| transactions of Foreign | of purchase consideration | Absorption and External |
| Currency | | Reconstruction of |
| | 2. To study the Accounting | Companies |
| 3. Liquidation of Companies | procedure related to | |
| | transactions involving | 2. Students will be able to |
| 4. Underwriting of Shares & | Foreign Currency. | compute and handle |
| Debentures | | exchange rate difference |
| | 3. To understand the | arising out of transactions |
| 5. Accounting for Limited | provision and procedure | involving Foreign Currency. |
| Liability Partnership | related to liquidation of | |
| | company, Underwriting of | 3. Students will be able to |
| | Shares & Debentures and | solve practical problems |
| | Conversion of partnership | based on liquidation of |
| | firm into LLP. | company |
| | | |

| | | 4. Students will be able to prepare statement of underwriter's liability 5. Preparation of Final Accounts of Limited Liability Partnership will be understood by the students. |
|--|---|--|
| Financial Accou | inting and Auditing X- (| Cost Accounting |
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1. Cost Control Accounts 2. Contract Costing 3. Process Costing 4. Introduction to Marginal Costing 5. Introduction to Standard Costing 6. Some Emerging Concepts of Cost Accounting | 1. Students should be able to understand the methods of keeping cost records and integrated accounting system 2. Students should be able to understand the concept of contract costing and process costing, treatment of work certified and work uncertified, calculation of profit on incomplete contract and work in progress, treatment of process losses, determination of process cost and treatment of by products and joint products. 3. Students should be able to understand the concept of marginal cost and standard costing, contribution, break even analysis and application of marginal costing in managerial decision making. 4. Students should be able to understand target costing, | 1. Students will get the insight of cost recording systems. 2. Students will get the insight of contract costing and process costing. 3. Students will get the insight of standard costing and marginal costing. 4. Students will get the overview insight of target costing, life cycle costing, bench marking and ABC |

| Commerce VI- M.H.R.M (HR Management) | | |
|--|--|---|
| SYLLABUS | OBJECTIVES | OUTCOME |
| I- Introduction to HRM, features, advantages, strategic HRM, functions, HRP, steps in HRP | 1. To Learn about the role of HR in the effective management of business organization | 1. Learn about the invaluable role of HR in the effective management of business organization |
| II- Human Resource Development, functions, training and development, performance appraisal and techniques, potential appraisal, counseling and mentor III -Human Relation, leadership, theories of leadership, motivation and theories of motivation, grievance redressal and techniques IV- Recent trends in HRM, | 2. To Get an idea about contemporary y practices in the field of HRM & challenges faced by HR manger in changing business environment in the millennium | 2. Get an idea about contemporary practices in the field of HRM 3. Know about the nature of challenges faced by HR manger in changing business environment in the millennium |
| Employee engagement, HRIS, challenges in HRM in recent times | | |
| | | |
| | Business Economics-VI | |
| SYLLABUS | OBJECTIVES | OUTCOME |
| 1. Introduction to international trade | 1. In this unit, students learn about theories of international trade, Terms | 1. Students are expected to gain insight in to the various theories on trade. |
| 2. Commercial Policy | of trade, Gains from trade, Offer curves and reciprocal | 2. Students are expected |
| 3. Balance of Payment and International Economic | Demand | to be aware of the latest developments in |
| Organization 4. Foreign Exchange Market | 2. Students learn about the two essential trade policies of free trade and protection, about International economic Integration and about EU and Brexit. | international trade as well as gain knowledge on developments on Britain's relationship with the rest of Europe. |
| | 3. In this unit students learn | 3. After studying this topic, students are |

| | 1 | |
|---|--|---|
| | about BOP, its structure as well as about WTO, Recent developments in TRIPS, TRIMS, And GATS etc. 4. This unit teaches the students about Rate of Exchange, Purchasing Power Parity Theory, Spot and Forward Exchange Rate, Arbitrage Role of Central Bank in foreign exchange rate management managed flexible exchange rate system of India. | expected to have gained adequate knowledge regarding the India's external sector and how the WTO provisions have impacted in India 4. After studying this unit students are to have gained enough knowledge on the exchange rate determination so that they can become active participation in the market. |
| | | |
| | Export Marketing-II | |
| SYLLABUS | OBJECTIVES | OUTCOME |
| I- Export Finance, types of export finance, Institutional framework of export finance, Role of ECGC, EXIM bank II- Export Procedure, introduction stage and formalities, pre shipment, shipment and post shipment stage and formalities therein III- Export Pricing and Documentation, objectives of pricing, techniques of export pricing, practical problems in export pricing IV – Product planning decisions, Use of Marketing Mix in export marketing, Product mix, supply chain management, logistics management, use of promotion mix in export marketing | 1. To Get an insight into the field of global and Indian export marketing practices 2. To Learn about the procedural formalities & Know about the 3. Institutional structure, incentives and export promotion facilities initiated by the government 4. To Learn about marketing mix strategies including Product, Price, Promotion and physical distribution ineffective marketing of exportable goods | 1. Get an insight into the field of global and Indian export marketing practices 2. Learn about the procedural formalities required for undertaking export activity in the country 3. Know about the institutional structure, incentives and export promotion facilities initiated by the government 4. Learn about marketing mix strategies including Product, Price, Promotion and physical distribution ineffective marketing of exportable goods |