

Shriram Education Society Phaltan's Namdevrao Suryawanshi (Bedke) College , Phaltan

CRITERION II

TEACHING - LEARNING & EVALUATION

Key Indicator: 2.6

Student Performance and Learning Outcome

2.6.1. Programme Outcomes (Pos) and Course Outcomes (Cos) for all Programmes offered by the institution are stated and displayed on website.

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Program Outcome for B.Com course

1) Accountancy

Programme outcomes, program specific outcomes, and course outcomes offered:

Name of the programme/course	Outcome
Accountancy & Financial Mgt	It helps the student to become a complete accountant in a phased manner
Accountancy & Financial Mgt	It helps the student to become a complete accountant in a phased manner
Advanced Accountancy	It helps the student in analyzing the final accounts and guide the management to run the business in a proper manner
Financial Accounting	It helps the student to become a complete accountant in a phased manner
Costing	It helps the student in getting an overview of determining the cost which is required for the business
Auditing	It helps the student in becoming an auditor as well as help him as an accountant to understand the other aspect of his work
Direct Tax & Indirect Tax	It helps the student in becoming a complete accountant so as to prepare himself in an area where he can practice

2) Commerce

Programme outcomes, program specific outcomes, and course outcomes offered:

Name of the programme/course	Outcome
Commerce III	To Understand the significance and position of Indian Economy at the world Level.
	To Study the scenario of agricultural and Industiral sectors.
	To understand the correlations between economical and social problems.
EVS	Proper utilization of resources across the world and Mumbai and Kokan region.
	Distribution of population, demographic composition in India.
FC	Creating general awareness among students about society.
	Diversification according to religion, sex, age

	composition etc.
Commerce III & IV	To make the learners aware about conceptual knowledge and evolution of Management.
	To familiarize the learners with the functions in Management.
	To provide basic knowledge about Indian Financial Systems.
	To update the learners with the recent trends in Finance.
	To Practice the store accounting through TALLY ERP.
Business Regulatory Framework	To provide brief idea and framework of Indian business law
	To orient the students about legal aspect of business
	Familiarization.
Marketing I & II	To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
	To provide basic knowledge of 4P's of Marketing and Retailing.
	To Provide basic knowledge of concepts, Principles, Tools and Techniques of Marketing.
Modern Management Practice	To impart knowledge of Modern Management.
	To understand concepts of CRM.
	To know the concepts of emotional and social intelligence.
	To understand the Japanese and Chinese Management Practice

MALTAN



	To understand the concept of Time and Stress Management.
FC	To acquaint learner with Rights of citizen like RTI,PIL and Ecological concern anthropocentrism biocentrism etc To acquaint learner with Science and study of technologies To acquaint learner with Personality development and
	communication skills
Travel & Tourism	To acquaint learner with concept and types of tourism
	To acquaint learner the factor influencing tourism, Impact of tourism on society.
	Sustainable tourism concepts to learner.
Export Marketing	To acquaint learner with concept of export.
	To understand India Foreign Trade Policy
	To understand Export Incentives and Assistance.
MHRM	To understand basic concept of marketing, evolution of marketing concept, MIS, Market segmentation, consumer behavior and application of 7Ps.
	To understand HR management, career planning, management development programme, Job analysis and specification, techniques of interview and selection procedure, grievance redressal mechanism, SQ and EQ
MSSI	To acquaint learner with concept of small scale industries
Most.	To understand legal procedure for setting SME in india and agro based industries, sources of funding and institutional finance for SME
	To acquaint learner with marketing mechanism for SME and Export potential of SME in international market, role of women entrepreneur, self employment and project planning and management.
MR	To acquaint learner with data warehousing, data mining and MIS.
	To understand the concept of Hypothesis and preparation for questionnaire.
	Data processing and data editing, data interpretation with report writing.



Economics	The macro variables and nature and scope of macro
	economics.
	The relevance of national income concepts and their
	applications.
	Theory of Public finance relating to economy, business and
	citizens.
	To make students understand the principles of
	Microeconomics
Money & Financial System	Student will be available to use e-banking service.
	Student will be able explain working of RBI in India.
	Student will be able to provide consultancy and guidance for investment finance market.
	Student will be able explain the business practices of NBFC and AIFI.
Management Principle of Application	To Contribution towards development of Management theory. To Planning and Decision making, Organizing and Direction & Communication.

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Program Outcomes for B.A Course

Department of Psychology/ Philosophy:

Name of the programme/course	Outcome
Name of the programme/course FYBA /SYBA/TYBA Psychology	 To rise of awareness of ethical values. To develop and progress of natural human attitude/instinct. To develop on logical process. To develop of wide view about the world. To aware of Humanity in man. To guide support to all science of fundamental principles. To study of philosophy gives the wisdom for life. To search of meaning in human life. To make human face of science and Technology. To apply Ethics in various fields in human life. To mold students' character and to make them good as well as responsible citizen. To development students intellectually and socially responsible so as develop over all personality. To sensitize students about social ethical issues as social responsibility as work environment is becoming more self-centered. To prepare a student such that when leaving college after completion of the Three year degree course, He/ She is equipped with a positive trance of mind, has basic communication skills
	should a acquired the ability to explain something logically and above all should have developed a balanced personality

मराठी :

Name of the programme/course	Outcome
FYBA	• विद्यार्थ्यांची मराठी भाषा आणि
	साहित्याविषयी अभिरुची विकसित करणे.
	• मराठी साहित्य परंपरा,लेखक,कवी यांचा



	परिचय करून देणे. • चित्रपट आणि प्रसार माध्यमे यांचे लेखन आणि उपाययोजना आकलनाचा अवकाश वाढविणे.
SYBA	 नाटक या वाड्मय प्रकाराचे आकलन करून देणे. समकालीन नाटकातून नाटककाराच्या समकालाचे प्रतिबिंब कशाप्रकारे होते याचा अभ्यास करणे. नाट्यअभ्यासातून सभ्यता,संस्कृती,एकात्मता व बंधुता वाढीस लावणे.
TYBA	 भाषा विज्ञानाचा परिचय करून देणे. मराठी भाषेविषयी विद्यार्थ्याची आवड विकसित करणे. मराठी वाड्मयाचे स्वरूप,वैशिष्टे अभ्यासणे. शोधनिबंध व प्रकल्प लेखन समजून घेणे. दृष्टांत पाठातील भाषिक वैभवाचा परिचय करून घेणे.

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Economics

Programme outcomes, program specific outcomes, and course outcomes offered:

Name of the programme/course	Outcome
FYBA PaperI & IIMicro economics	 To make students understand the principles of Microeconomics To acquaint students with basic mathematical tools in comprehending economic data. To illustrate the percepts in framing economic policies.
SYBA paper III Macro economics	 Euip with macro economics. Analyze the concepts, measurement and difficulties in measurement of national income. Examine the relationship between supply of money and value of money. Assess the theory of employment , consumption and investment function.
SYBA paper IV Money & Banking	 Understanding the working of banks. Examine the role of RBI as a central bank Analyze the banking practice. Elaborate the Credit (Loan) Appraisal and NPA.
SYBA paper V Macro Economics	 Understand the concept,types and causes of Inflation. Examine the theory of Trade Cycles. Learn Concepts and scope of Public finance. Get acquainted with the taxation,public expenditure and public debt.
SYBA paper VI Bank and Financial Markets	 Understand the Indian Financial System. Examine the perfoemance Indian financial institutions. Analyze the banking services know the cybercrimes in e-banking.

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1) English Literature

Programme outcomes, program specific outcomes, and course outcomes offered:

Name of the programme/course	Outcome
FYBA/ COMM SKILLS	 The learners will learn to understand and interpret any text they are reading from different perspectives The interest of learners in listening to and watching good quality audio and visual media will be aroused. Learners will acquire proficiency in the skills of listening, speaking, reading and writing that will help them meet the challenges of the world. The learners will develop good oral and written skills of communication in the English language.
FYBA/ ENGLISH LITERATURE	 To develop passion for reading literary works amongst students To make learners at ease in the process of appreciation of literature To enable learners to understand and analyze selected stories, prose, fiction and non-fiction masterpieces To imbibe the underlying philosophy and values reflected in literature. To develop sensitivity to nature and understand the relationship between human beings and environment.
FYBCOM/ BUS COMM	1. To use the case study approach to understand and address issues in the business world where communication is used effectively.
SYBA/ MASS COMM	To understand the impact of Mass communication on people and define Censorship in the use of different media.
SYBA/ ENGLISH LITERATURE	To expand critical thinking and to enable textual analysis both in Indian Writing in English and American Literature. To understand different perspectives on politics and control.
TYBA/ENGLISH LITERATURE	 To introduce to students the major trends and ideas in the literature and culture from the Renaissance to the Modern Era in Britain. To sensitize students to diverse sensibilities and humanitarian concerns through literature from 16th Century to 20th Century. To familiarize students with the tenets of Practical Criticism. To introduce the mechanics of writing for effective writing for various domain.



2) History

Programme outcomes, program specific outcomes, and course outcomes offered:

Name of the programme/course	Outcome
 F.Y.B.A. SEM I and II Paper I History of Modern India S.Y.B.A. SEM III and IV Paper II Landmarks in World History Paper III Ancient India T.Y.B.A. SEM V Paper IV Medieval India –from 1000 A.D. to 1526 A.D. Paper V History of Modern Maharashtra 1818A.D. to 1960 A.D. Paper VI Introduction to archaeology T.Y.B.A. SEM VI Paper IV Mediaval India from 1526 A.D. to 1707 A.D. Paper V Contemporary India 1947 A.D. to 1960 A.D. Paper VI Museology and Archival 	 ✓ Impart knowledge of basic concepts and modern trends in History ✓ Foster interest in History subject ✓ Students learn to apply historical methods to evaluate critically the record of the past and how historians and others have interpreted it. ✓ Students acquire basic historical research skill, the effective use of libraries and archives

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3) Political Science

Programme outcomes, program specific outcomes, and course outcomes offered:

Name of the programme/course	Outcome
Semester I	To introduce the students to the Indian constitution, legislature, judiciary and executive structure.
Semester II	To introduce the students to the nature of federal system party politics and elections and challenges to national security.
Semester III	To acquaint the students with principles and concepts of political theory.
Semester IV	To introduce the students to various political values and ideologies
Semester V	To introduce the students to the writings on hegemony, feminism and multiculturalism.
Semester VI	To provide insight into Indian political thought.

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<u>HINDI</u>

Programme outcomes, program specific outcomes, and course outcomes offered

Name Of the	Outcome
Programme/course	
Semester – I B.A.	 विद्यार्थियों को कविता और कहानी विधाओं के अतिरिक्त हिन्दी के प्रमुख साहित्यकारों से परिचित कराना।
F.Y.B.A. Compulsory Hindi UAHINCOM 101	 अनुवाद और पत्र लेखन की कला ज्ञान देना। विद्यार्थियों की भाषा को समृद्ध करना।
	विद्यायिको भाषा का समृद्ध करना निबंध लेखन और संवाद लेखन द्वारा भावों एवं विचारों की
Semester – I B.A.	अभिव्यक्ति में सक्षम बनाना।
F.Y.B.A. Compulsory Hindi UAHINCOM 201	 मुहावरों और व्याकरण के माध्यम से विद्यार्थियों की भाषाको समृद्ध करना।
	 विद्यार्थियों में लेखन के दौरान होने वाली अशुद्धियों को दूर करना।
Semester – I B.A. F.Y.B.A. Ancillary Hindi UAHIN 101	 विद्यार्थियों को गद्य विधाओं की प्रचलित रचना कहानी, निबंध आदि के आतिरिक्त आत्मकथा, जीवनी, संस्मरण, यात्रा वृतांत और रेखाचित्र आदि नवीनतम विधाओं से परिचित कराना। हिंदी कहानी के आरंभ से लेकर अद्यतन कहानी की प्रवृतियों एवं कहानी के विकास से अवगत कराना। विद्यार्थियों का नवीन गद्य विधाओं के स्वरूप-विवेचन तथा विशेषताओं से परिचय कराना।
Semester – I B.A. F.Y.B.A. Ancillary Hindi UAHIN 201	विद्यार्थियों को गद्य विधाओं की प्रचलित रचना कहानी, निबंध आदी के आतिरिक्त आत्मकथा, जीवनी, संस्मरण, यात्रा वृतांत और रेखाचित्र आदि नवीनतम विधाओं से परिचित कराना।
	 हिंदी कहानी के आरंभ से लेकर अद्यतन कहानी की प्रवृतियों एवं कहानी के विकास से अवगत कराना। विद्यार्थियों का उपन्यास के स्वरूप – विवेचन तथा विशेताओं से परिचय कराना।
PAPER II, SEMESTER - III B.A. (C.B.C.S.) S.Y.B.A. UAHIN 301	 विद्यार्थियों में मानवीय संवेदना के विकास के साथ नवीन सामाजिक, सांस्कृतिक बोध और जीवन मूल्यों का विकास होगा। विद्यार्थियों में साहित्य के माध्यम से कलात्मक गुणों की अभिवृद्धि होगी, कला की साहित्यिक विधाओं के प्रति अभिरुचि जागृत होगी तथा रचनात्मक – कौशल को बढ़ावा मिलेगा। विद्यार्थियों में नये वैश्विक-मूल्यों के प्रति सजगता को बढ़ावा मिलेगा एवं पर्यावरणीय चेतना के प्रति दायित्व- बोध उत्पन्न होगा।
PAPER II, SEMESTER - III B.A. (C.B.C.S.) S.Y.B.A. UAHIN 401	 विद्यार्थियों में मानवीय सवेदनाओं के विकास के साथ नवीन सामाजिक, सांस्कृतिक और राजनीतिक मूल्यों का गुणात्मक विकास होगा। विद्यार्थियों में राष्ट्र-निर्माण हेतु नये सामाजिक, राजनीतिक, सांस्कृतिक विचारों का प्रसार होगा और दायित्व-बोध निर्वहन का विकास होगा। ३.

	 विद्यार्थियों में नये वैश्विक मूल्यों के प्रति सजगता बढ़ावा मिलेगा एवं मूल्यवादी दृष्टि के प्रति दायित्व-बोध निर्वहन का विकास होगा। विद्यार्थियों में साहित्य-रसास्वादन के साथ कलात्मक अभिरुचि का निर्माण होगा, रचनात्मक-कौशल्य को बढ़ावा मिलेगा।
PAPER III, SEMESTER – III B.A. (C.B.C.S.) S.Y.B.A. UAHIN 302	 विद्यार्थियों को व्यावहारिक हिन्दी भाषा-दक्षता की प्रवीणता की प्राप्ति होगी। विद्यार्थियों का व्यावसायिक रूप से आत्मनिर्भयता के योग्य बनाना। विद्यार्थी जनसंचार माध्यमों में रोजगार के अवसर व अन्य क्षेत्रों से अवगत होंगे।
PAPER III, SEMISTER – IV B.A. (C.B.C.S.) S.Y.B.A. UAHIN 402	विद्यार्थियों को तकनीकी और व्यावहारिक भाषा दक्षता की प्रवीणता प्राप्ति होगी। व्यावसायिक रूप से आत्मनिर्भरता की संभावना बढ़ेगी। जनसंचार माध्यमों में रोजगार के क्षेत्रों से परिचय होगा।
T.Y.B.A. (Paper – IV, V, VI)	 विद्यार्थी को हिन्दी साहित्य के इतिहास की व्यापक जानकारी प्राप्त होगी, साहित्य की अविरल धारा का परिचय प्राप्त होगा। हिन्दी साहित्य की विभिन्न विधाओं का व्यापक और क्रमबद्ध ज्ञान प्राप्त होगा। विद्यार्थियों में साहित्य के माध्यम से कलात्मक गुणों की अभिवृद्धि होगी, कला की साहित्यिक विधाओं के प्रति अभिरुचि जागृत होगी तथा रचनात्मक-कौशल को बढ़ावा मिलेगा, साहित्य के समकालीन परिवेश से जुड़ सकेंगे, सामाजिक समस्याओं, पक्षों से अवगत होते हुए समाधान की ओर बढ़ सकेंगे। विद्यार्थी जनसंचार, सूचना प्रौध्योगिकी, सोशल मीडिया के अधुनातन माध्यमों में प्रयुक्त हिन्दी-देवनागरी लिपि के अध्ययन,
	प्रयोग से मीडिया, कोश निर्माण आदि क्षेत्रों में रोजगार में प्रयुक्त हिन्दी-देवनागरी लिपि के अध्ययन, प्रयोग से मीडिया, कोश निर्माण आदि क्षेत्रों में रोजगार के अवसर प्राप्त कर सकेंगें। 4. विद्यार्थी भारतीय काव्यशास्त्र की व्यापक जानकारी प्राप्त होने के साथ काव्यशास्त्रीय मानदंडों का ज्ञान प्राप्त होगा जिसके मादयम से विद्यार्थी स्वयं साहित्य-रचना की प्रवृति की ओर प्रेरित हो सकेगा।
	 विद्यार्थी भाषा के विविध रूप तथा भाषा परिवर्तन के कारणों का ज्ञान प्राप्त कर सर्केंगे। भाषा विज्ञान के विभिन्न अंगों से परिचित होते हुए उसकी उपयोगिता का ज्ञान प्राप्त कर सर्केंगे। विद्यार्थी हिन्दी-ध्वनियों के उच्चारण सबंधी तथा देवनागरी लिपि का वैज्ञानिक ज्ञान को प्राप्त कर सर्केंगे। विद्यार्थियों में मानवीय संवेदनाओं के विकास के साथ नवीन सामाजिक, सांस्कृतिक बोध और जीवन मूल्यों का विकास होगा, जिससे विद्यार्थी अधिक उदार, चेतना-सम्पन्न तथा जिम्मेदार नागरिक बनेंगे। विद्यार्थियों में नये वैश्विक-मूल्यों के प्रति सजगता को बढ़ावा



मिलेगा एवं पर्यावरणीय चेतना के प्रति दायित्व-बोध उत्पन्न होगा।

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Shivaji University,Kolhapur (Run to Distance Mode) Namdevrao Suryavanshi(Bedake) College ,Phaltan Arts , Commerce

Objectives and Course Outcome of M.Com.

M.Com. Sem.I

Strategic Management: The Objectives of course are

- To enable the learners to understand new forms of Strategic Management concept and their use in business.
- To provide information pertaining to Buisness, Corporate and Global Reforms.
- To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions.
- To acquaint the learners with recent developments and trends to the business corporate world.

Course Outcome:

- Describe the practical and integrative model of strategic management process that defines basic activities in strategic management.
- Demonstrate the knowledge and abilities in formulating strategic and strategic plans.
- Analyze the competitive situation and strategic dilemma in dealing with dynamic global business environment in terms of rapidly changing market trends and technological advancement.
- Evaluate challenges faced by managers in implementing and evaluating strategies based on the nature of business, industry and cultural differences.

Economics for Buisness Decision : The Objectives of the course are

- This course is designed to equip the students with basic tools of economic theory and its practical application.
- The course aims at familiarizing the student with the understanding of the economic aspects
 of current affairs and there by prepares them to analyse the market behavior with economic
 way of thinking.
- In addition to providing an insight into application of economic principles in business decision, it also intends to widen analytical ability of the students and to provide them a foundation for further study of economics.
- In order to make the study practical oriented, the paper requires discussion of some cases involving the use of concepts of business economics.

Course Outcome:

The Learner will be able to:

- Ability to forecast demand in light of changing circumstances ant to formulate business plans.
- Ability to chalk out Buisness Policies.
- Konwledge about Profit Planning and control.
- Skill to analyze effects of Government Policies.



- Understand the different theories in Economics
- Apply the theory in real business scenarios.
- Understand the economic issues and problems faced by organization.

Cost and Management Accounting: The Objectives of the course are

- To enhance the abilities of learners to develop the concept of Cost and Management accounting and its significance in the business.
- To enable the learners to understand, develop and apply the technique of costing in the decision making in the business corporates.
- To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporate.

Course Outcome:

- It helpsin understanding the Relationship Between Cost Accounting-Financial Accounting and Managerial Accounting.
- It Evaluate the Concept of Management Accounting.
- Helps to understand the importance of Management Accounting for Buisness.
- Computation of Fixed, Variable, Semi Fixed and Semi Variable Cost Concepts.
- Analyzes the Relationship between the Cost Volume and Profit.
- Understanding of Break even Sales Price, Break Even Sales Volume, The Total Contribution Margine, The Unit Contribution Margin, Margin of Safety, Security Ratio, Profit Margin Concepts.
- Understanding and Computing of Budgeting and Operating Budgets Concepts.
- Computation of Standard Variation Analysis through Standard Costs.
- Understanding and Calculation of Standard Cost Concept.

Buisness Ethics and Corporate Social Responsibility: The Objectives of the Courses are

- To familiarize the learners with the concept and relevance of Buisness Ethics in the modern
 era.
- To enables learners to understand the scope and complexity to Corporate Social responsibility in the global and Indian context.

Course Outcome:

After completion of this course Learners will be able to

- Recognize legal and ethical issues when making business decisions
- Gain an enhanced understanding of various ethical rules and ethical constaints
- Improve analytical problems solving and ethical decision making skills.
- Understand the moral and social responsibility dimensions of corporate governance.
- Explore the relationship between ethics and business and the subsequent theories of justice and economics across different cultural traditions.

M.Com Sem-II

Research Methodology for Business: The objectives of the course are

- To enhance the abilities of learners to undertake research in business & social sc
- To enable the learners to understand, develop and apply the fundamental skills in formulating research problems.
- To enable the learners in understanding and developing the most appropriate methodology for their research.
- To make the learners familiar with the basic statistical tools and techniques applicable for research.

Course Outcome:

After completion of this course Learner will be able to

- Formulate Research Problem and hypothesis
- Framing of suitable instruments and execute the sampling for data collection.
- Apply suitable statistical tools for research studies and its computations using Excel and SPSS.
- Organize and conduct research project in more appropriate manner

Macro Economics Concepts and Applications: The objectives of the course are

- The heavily application-oriented nature of macroeconomics course is introduced in order to enable the learners to grasp fully the theoretical rationale behind policies at the country as well as corporate level.
- This course the learners to receive a firm grounding on the basic macroeconomic concepts that strengthen analysis of crucial economic policies.
- Learners are expected to regularly read suggested current readings and related articles in the dailies and journals are analysed class rooms.

Course Outcome:

The Learner will be able to:

- Understand the meaning of Macro- economic with special reference to Circular Flow of Income, National Income Concepts and the numerical on National Income and GDP Deflator, theory of multiplier.
- Understand the role of financial system, money supply, demand and inflation.
- Learning the concept of Public revenue and expenditure, public debt and concept of deficits.
- Understand constituency of Fiscal Policy and concept Fiscal responsibility and budget management.

Corporate Finance: The objectives of the course are

- To enhance the abilities of learners to develop the objectives of Financial Managements
- To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates.
- To enhance the abilities of learners to analyse the financial statements.

Course Outcome:

- Motivates Students To Do Research Work In The Field Of Finance.
- Motivates Students To Pursue Higher Studies Like Chartered Accountancy, Cost Accountancy, MBA In Finance, Company Secretary, Diploma Courses In Accountancy, ACCA (Association Of Chartered Certified Accountants) Etc.
- Enhances Students Communication Skills, Social Skills, and Computer Skills As Well. This Programme Also Updates Students with Financial Management and Business Finance.
- enables student to understand The Corporate finance contents and tools.
- explain the role of finance in an organization in practical way.
- understand explain and analyses the interrelationship between finance and governance
- understand the relationship between strategic decision making and corporate financing decisions.

E-Commerce: The objectives of the course are

- To provide an analytical framework to understand the emerging world of e-commerce.
- To make the learners familiar with current challenges and issues in ecommerce.
- To develop the understanding of the learners towards various business models.
- To enable to understand the Web- based Commerce and equip the learners to assess e-commerce requirements of a business.
- To develop understanding of learners relating to Legal and Regulatory Environment and Security issues of E-commerce

Course Outcome:

- Impart the students with higher level knowledge and understanding of contemporary trends in e-commerce and business finance.
- To provide adequate knowledge and understanding about E-commerce practices to the students.
- Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react appropriately when confronted with critical decision making

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M.Com Sem-III

Advanced Financial Accounting

Course Objectives

- To make the students aware of Indian banking system.
- Students are enabled with the Knowledge in the practical applications of accounting.
- To acquaint them to gain an insight into the functioning and role of financial institutions in the Indian Economy.
- To know the structure of finance related areas.
- The student will get thorough knowledge on the accounting practice prevailing in Banking & Insurance aspects.
- To enables students to understand the reforms and other developments in the Indian Banking.
- To impart knowledge about functions and role of Reserve Bank of India.
- To find out the technical expertise in maintaining the books of accounts related to Foreign Currency Conversion As-13

Course Outcomes

The student will be able to:

- · Create the awareness of Indian banking system.
- Understand the reforms and other developments in the Indian Banking.
- Insight into the functions and role of Reserve Bank of India.
- Identify events that need to be recorded in the Final Account of Banking Company and Their Schedules
- Develop the skill of recording financial transactions and preparation of reports in accordance with Banking & Insurance Act.
- Describe the techniques relating to co-operative Society
- Equip with the knowledge of accounting process and preparation of final accounts of Foreign Currency Conversion As-13
- · Identify and analyze the reasons for the difference between Banking and Insurance

Advanced cost accounting

Course Objectives

- The objective of the course is to equip the students with the ability to analysis interpret
 and use advanced cost accounting information in practical decision making. The course
 aims at explaining the core concepts of advanced cost accounting & its importance in
 managing a business.
- To study the costing concept and methods
- To know the ABC costing, Responsibility Accounting & process costing with normal and abnormal loss
- To update the Strategic Cost Management.



Course Outcomes

- This course provides the students an understanding of the application of advanced cos accounting techniques for management such as single output costing, process costing cost allocation, ABC costing, Responsibility Accounting & Strategic Cost Management etc.
- The student is expected to have a good working knowledge of the subject.
- Students learn about cost accounting for cost management, planning and control through budgetary control and variance analysis through activity based costing.
- Students acquire decision making skill in cost accounting to the level where he or she can function effectively as a professional.

Direct Tax

Course Objectives

- To make the students understand the basic concepts, definitions and terms related to direct taxation.
- To make the students understand the concept of residential status thus making them understand the scope of total income for an assesses with different kinds of residential status.
- To make students understand the various heads under which income can be earned in India. To make students understand the procedure for computation of income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.
- To help the students to understand the various deductions under Chap VI-A of the Income tax act, 1961.
- To make the students determine the net total taxable income of an assesses after reducing
 the deductions from the gross total income earned from all or either of the five heads of
 income and also to compute tax based on slab rates.
- To help the students understand the computation of income and tax for a partnership firm.

Course Outcomes

- Students will be able to identify the technical terms related to direct taxation.
- Students should be able to determine the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status.
- Students will be able to compute income from salaries, house property, business/profession, capital gains and income from other sources.
- Students will be able to understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.
- Students will be able to compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act,1961.
- Students will be able to compute the taxable income and tax for partnership firm

M.Com Sem-IV

Financial Management Course Objectives



- To introduce the students about the importance of Finance Management for a business.
- To enable them to understand the various modes and techniques of managing the financial resources of an organization.
- To know about the various factors to be considered while planning for financial policies.
- To acquaint the students regarding the various types of decisions taken by financial managers in current competitive environment.
- To enable students to select an investment project out of alternative investment proposals.

Course Outcomes

- Learners are made aware of the skill to manage financial resources of a company.
- Learners understand the various sources of finance available to businessmen these days.
- Ability to select an investment proposal by analyzing the compounded and discounted value of money invested.
- Learners are made aware of the importance of Capital Budgeting and different techniques of capital budgeting for decision making.
- Learners understand the concept of working capital, cash management, receivable management, inventory management and its requirements and control policies.
- Learners understand the concept of budgetary control its importance, limitations and preparation of different types of budget.
- Learners understand the concept of strategic financial management, financial decision making and financial planning process.

Corporate Financial Accounting

Course Objectives:

- · To study the basic concepts of corporate accounting.
- To understand the proceedings of the preparation of consolidated balance sheet
- To get an idea about Green accounting, Double accounts, Farm accounts, voyage accounts, and liquidation proceedings of companies
- To give a detailed view of legal provisions regarding calculation of Value of Shares.
- To explain the concept of divisible profits and its implications in various accounting procedures.
- To give a comprehensive view of legal provisions governing audit of Companies and its various kinds.
- To prepare the final accounts of companies.
- To know the liquidator's final statement of accounts

Course Outcomes:

The Learner will be able to:

• Calculate Goodwill, evaluate shares adopting different methods and preparation of final accounts of Indian Companies.



- Understanding of the provisions regarding the appointment, qualifications, duties and liabilities of auditor.
- Clarity about the applicability of different methods of valuation of Goodwill & shares.
- Understand the consolidated financial statement understand the proceedings of the preparation of consolidated balance sheet.

Indirect Tax (GST)

Objectives:

- To give an understanding of the relevant provisions of Goods & Service Tax.
- To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
- Expose the participants to real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions.
- To define various aspect of indirect taxes (GST) like, Registration, Concept of Supply etc.
- Students will acquaint with the sources of revenues of the government.
- Students will learn to analyze and evaluate the effect of an indirect tax on consumers, producers and the government.
- Student will learn to differentiate between GST and VAT.

Course Outcomes:

- Acquire conceptual knowledge of Indirect Tax.
- Understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.
- Understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.
- Learners able to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.
- Student will able to Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.
- Student will able to Understand the basic principles underlying the Indirect Taxation Statutes (with reference to Goods & Service Tax Act 2017).
- Student will able to examine the method of tax credit. Inflows and outflows, tax imposition, tax exemption, tax deduction, Delivery of goods and services, Tax rates, Periodic tax returns. Place of delivery of goods and services and its impact on GST.
- By the end of the course students will be able to describe how the provisions in the corporate tax laws can be used for tax planning.

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