

**Class: F.Y. B.Com.**

**Sem-I Subject: Financial Accounting-I**

**Academic Year: 2024-2025**

Course Outcomes: After completion of the course, students will be able:

- 1) To understand the concepts of the Financial Accounting.
- 2) To apply the knowledge of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty for accounting.
- 3) To analyse the effects of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
- 4) To evaluate the impact of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty on financial aspects.
- 5) To create an independent accounting of the financial transactions pertaining to Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
- 6) To remember the accounting treatment of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.

**Class: F.Y. B.Com.**

**Sem-II Subject: Financial Accounting-II**

**Academic Year: 2024-2025**

**Course Outcomes: After completion of the course, students will be able:**

- 1) To understand the concepts and terms of Accounting Standards, Ind AS, and Concepts of Insurance, Goodwill, and Investment.
- 2) To apply accounting treatment for calculation of Insurance Claims, Valuation of Goodwill, and Investment.
- 3) To analyze the effects of accounting treatments on calculation of Insurance Claims, Valuation of Goodwill, and Investment.
- 4) To evaluate the impact of Accounting Standards, Ind AS, Insurance, Goodwill, and Investment on financial information.
- 5) To create an independent accounting of the financial transactions.
- 6) To remember the accounting treatment of Accounting Standards, Ind AS, Insurance, Goodwill, and Investment. Teaching Methodology

**Class: F.Y.B.Com. Sem-I**  
**Subject: Basics of Cost & Management Accounting and Material Accounting-I**  
**Academic Year: 2024-2025**

Course Outcome: After Completion of the course, student will be able:

1. To remember the basic concepts related to Cost and Management Accounting.
2. To understand the application of cost concepts and relevant cost accounting standards on material.
3. To apply the basis of classification of cost in preparation of Cost Sheet, Estimated Cost Sheet, Tender and Quotation.
4. To analyse the cost performance of a business entity with the help of Cost Sheet and material issuing prices.
5. To evaluate the performance with the help of Price List, Estimates, Tenders and Quotations as well as Landed

**Class: F.Y. B.Com. Sem-II**  
**Subject: Cost and Management Accounting –II**  
**Inventory, Labour and Overhead Accounting**  
**Academic Year: 2024-2025**

Objectives: 1. To understand the different methods of inventory control

2. To calculate EOQ, stock levels and inventory ratio
3. To understand the concept of payroll
4. To develop skills of calculation of labour turnover
5. To understand concept of overhead as it contributes to total cost of product or service.
6. To develop understanding how overhead influences the cost structure of cost.
7. Course Outcom

After Completion of the course, student will be able CO1 To Remember The concepts related to Material, Labour as an element of cost.

CO2 To Understand Various techniques of Material (Inventory) cost control and Labour cost control.

CO3 To Apply The Stores related documents and payroll system.

CO4 To Analyse Inventory, Labour and Overhead cost.

CO5 To Evaluate The effectiveness of various techniques under Material ,Labour and Overhead Accounting.

**Class: F.Y.B.Com. Sem-I**  
**Subject: Modern Office Management-I**

Course Outcomes:

1. Students will be able to understand the concepts of modern automated offices.
2. They will learn the conceptions of office work and importance of office layout.
3. They will grasp the knowledge of modern technology used in offices.
4. They will understand the need and utility of standard office procedures.
5. They will understand office manuals and its importance. Need and requirements of standard operating procedures will be understood by students.

**Class: F.Y. B.Com. Sem-II**

**Subject: Principles and Functions of Management (BUSINESS ADMINISTRATION)**

**Academic Year: 2024-2025**

Course Outcomes:

1. Students will be able to understand the importance of management and its evolution process in detail.
2. Students will learn various functions of management and their applicability.
3. Students will have strong foundation in understanding management at work.
4. They will be able to understand various tools and techniques used to perform managerial jobs.
5. Students will analyse the importance of motivation and team work.

**Class: F.Y.B.Com. Sem-I**  
**Subject: Business Accounting-I**

Course Outcomes: After completion of the course, students will be able:

1. To understand the accounting principles, concepts, conventions, and partnership accounts.
2. To apply accounting principles, concepts, conventions, and partnership accounts for accounting treatment.
3. To analyse the effects of accounting treatments.
4. To evaluate the impact of accounting treatments.
5. To create an independent accounting of the financial transactions.
6. To remember the accounting principles, concepts, conventions, and partnership accounts

**Class: F.Y. B.Com.**

**Sem-II Subject: Business Accounting-II**

**Academic Year: 2024-2025**

Course Outcomes: After completion of the course, students will be able:

1. To understand the concepts, meaning, fundamental principles, types, and legislation in India and Maharashtra of Co-Operation, and meaning and classification of branches.
2. To apply concepts of Co-Operation and Classification of Branches for accounting treatment.
3. To analyze the financial statements and ledgers.
4. To evaluate the impact of accounting treatments.
5. To create an independent accounting of the financial transactions.
6. To remember the concept of Co-Operation and Branch.

**Class: F.Y.B.Com. Sem-I Subject: Business Environment and Entrepreneurship-I**

Course Outcomes: 1. Students will be able to understand the concept and importance of entrepreneur and entrepreneurship.

2. They will learn various types of entrepreneurs, qualities, growth of entrepreneurship.
3. They will grasp the knowledge of factors affecting the growth of entrepreneurship.
4. They will understand the various programmes of entrepreneurship development.
5. They will learn women entrepreneur concept and problems, Business Environment.

**Class: F.Y. B.Com. Sem-II**

**Subject: Constitutional Values, Fundamental Duties and Political System in India-II**

**Academic Year: 2024-2025**

Course Objectives: CO1. To make students understand the evolution, making of Constitution and make them understand salient features of the Constitution.

CO2. To develop among students awareness about Fundamental Duties and Constitutional Values enshrined in the Indian Constitution

CO3. To make students understand the political System in India, recent trends and challenges of the India political system

Course Outcomes: The students will be able to:

CO 1. Understand the process of making of Constitution and its features.

CO 2. Appreciate the Constitutional values and understand the importance of fundamental duties enshrined in the Constitution of India

CO 3. Understand the dynamics of the political System in India, recent trends, challenges and cleavages of the Indian political system so as to get inspiration to cherish the values embedded in the Constitution

**Class: F.Y.B.Com. Sem-I Subject: Fundamentals of Banking-I**

**Course Objectives:**

1. To provide knowledge of Fundamentals of Banking.
2. To create awareness about various banking concepts.
3. To conceptualize banking operations.
4. To develop the working capability of students in banking sector
5. To Make the Students aware of Banking Business and practice

**Class: F.Y. B.Com. Sem-II Subject - Fundamentals of Insurance – II**

**Academic Year: 2024-2025**

1. To acquaint students with the concepts of insurance.
2. To cultivate awareness regarding the basic knowledge of the insurance sector.
3. To discern the disparity between Life and General Insurance.

4. To acquaint students with career opportunities in the field of insurance

**Class: S.Y. B.Com. Sem-III Title of the Course: Corporate Accounting-I**

1) Understand the concepts of the Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.

2) Apply the knowledge of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.

3) Analyse the effects of accounting treatments of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.

4) Evaluate the impact of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.

5) Create an accounting of the Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.

6) Remember the accounting treatment of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.

**Class: S.Y. B.Com. Sem-IV Title of the Course: Corporate Accounting-II**

1. To understand the concepts of reconstruction, amalgamation and absorption of companies, Holding Companies, Banking Companies, and different methods for computation of purchase consideration, different accounting adjustments and make appropriate accounting entries.

2. To apply the knowledge of accounting treatment for preparation of Financial Statements of Company under reconstruction, amalgamation and absorption, preparation of Consolidated Statements of Holding Companies, and preparation of Financial Statements of Banking Company and computation of Accounting Ratios.

3. To analyse the effects of accounting treatments on preparation of Financial Statements of Company under reconstruction, amalgamation and absorption, preparation of Consolidated Statements of Holding Companies, and preparation of Financial Statements of Banking Company and computation of Accounting Ratios.

4. To evaluate the impact of preparation of Financial Statements of Company under reconstruction, amalgamation and absorption, preparation of Consolidated Statements of Holding Companies, and preparation of Financial Statements of Banking Company and computation of Accounting Ratios.

5. To create an accounting for preparation of Financial Statements of Company under reconstruction, amalgamation and absorption, preparation of Consolidated Statements of Holding Companies, and preparation of Financial Statements of Banking Company and computation of Accounting Ratios.

6. To remember the accounting treatment of preparation of Financial Statements of Company under reconstruction, amalgamation and absorption, preparation of Consolidated Statements of Holding Companies, and preparation of Financial Statements of Banking Company and computation of Accounting Ratios.

**Class: S.Y. B.Com. Sem-III Title of the Course: Methods of Costing-I**

Course Objectives: 1. To introduce the various Methods of Costing.

2. To understand the Applications of Job Costing and Contract Costing.

**Class: S.Y. B.Com. Sem-IV Title of the Course: Cost and Management Accounting-I**

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

1. Remember concepts related to methods of costing.

2. Understand application of methods of costing.

3. Apply skill of preparation of cost accounting in different manufacturing and service industries.

4. Analyse the various process.

5. Evaluate and create of the normal loss, abnormal loss, abnormal gain and creation of operating cost sheet.

**Class: S.Y. B.Com. Sem-III Title of the Course: Enterprise Management System-I**

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

1. Define and explain the concept and lifecycle of startups.

2. Prepare basic business plans and develop strategies for startup success.

3. Identify various sources of startup funding and apply risk management techniques.

4. Suggest growth and scaling strategies for new business ventures.

5. Explain the role and significance of Management Information Systems (MIS) in modern organizations.

6. Describe the components and implementation process of MIS.

7. Apply Business Intelligence (BI) tools and basic data analytics techniques for business insights.

8. Analyse cybersecurity threats and propose ethical practices in information management.

**Class: S.Y. B.Com. Sem-IV Title of the Course: Enterprise Management System-II**

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

1. Explain the principles of Japanese management techniques such as Kaizen, JIT, and Quality Circles.

2. Describe the core aspects of Chinese management philosophy and leadership styles.

3. Critically analyse similarities and differences between Japanese and Chinese management practices.

**Class: S.Y. B.Com. Sem-III Title of the Course: Indian Banking System-I**

**Course Outcomes: After completion of the course, students will be able to:**

1. Explain the historical development of banking in India, including major milestones such as nationalization and economic reforms.
2. Identify and distinguish the various types of banks in India, their roles, ownership structures, and functions within the financial system.
3. Demonstrate an in-depth understanding of the Reserve Bank of India, its objectives, governance, and regulatory responsibilities.
4. Understanding the various functions of the RBI will help in realizing its importance in the Indian banking sector.
5. Evaluate the tools and objectives of the RBI's monetary policy, and understand how it impacts inflation, economic growth, and credit availability.
6. Critically assess the RBI's interventions during financial emergencies, especially its policies aimed at stabilizing the Indian economy during and after the COVID-19 pandemic.
7. Apply theoretical knowledge to real-world financial scenarios, thereby developing the analytical and decision-making skills required in banking and financial services.

**Class: S.Y. B.Com. Sem-IV Title of the Course: Indian Banking System-II**

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

1. Students will understand the functioning, significance, and classification of commercial and cooperative banks within the Indian financial system.
2. Learners will be able to explain the role of development banks and specialized financial institutions in promoting industrial, agricultural, and economic development.
3. Students will gain the ability to critically evaluate major banking sector reforms, including the recommendations of the Narasimham Committees.
4. Learners will demonstrate knowledge of contemporary banking practices such as Basel compliance, digital transactions, fintech innovations, and financial inclusion initiatives.
5. Students will develop the skills to analyse problems faced by nationalized banks and assess restructuring strategies like mergers, recapitalization, and privatization.
6. Learners will be equipped to apply theoretical knowledge to real-world scenarios in microfinance, SHGs, startup lending, and digital banking ecosystems

**Class: S.Y. B.Com. Sem-III Title of the Course: Computerized Accounting-I**

Course Objectives: 1. To make students understand the concept of Computerized Accounting System.

2. To impart the knowledge of Tally Accounting Software and Computerized Accounting to the Students.

3. To make students understand the applicability of Tally Accounting Software as an integrated business management software.

4. To teach the utility / practical use of Tally Accounting Software and Computerized Accounting.

5. To provide hands on Practical Training to the Students in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential.

**Course Outcomes: After completion of the course, students will be able to:**

1. Understand the meaning, concepts, importance and need of Computerized Accounting in the Accounting Information System.
2. Apply the Tally Accounting Software for Accounting of Business Transactions and generating of various Reports.
3. Analyse the components of Tally Software for Computerized Accounting.
4. Evaluate the Manual and Computerized Accounting.
5. Create New Company and Group of New Company with necessary Features and Configuration in the Tally Software.
6. Remembers all the features of Tally Software and its application for computerized Accounting

**Class: S.Y. B.Com. Sem-IV Title of the Course: Computerized Accounting-II**

**Course Outcomes: After completion of the course, students will be able:**

- 1) To understand the meaning, concepts, importance and need of Computerized Accounting in the Accounting Information System.
- 2) To apply the Tally Accounting Software for Accounting of Business Transactions and generating of various Reports.
- 3) To analyse the components of Tally Software for Computerized Accounting.
- 4) To evaluate the Manual and Computerized Accounting.
- 5) To create New Company and Group of New Company with necessary Features and Configuration in the Tally Software.
- 6) To remembers all the features of Tally Software and its application for computerized Accounting

**Subject Name: Business Regulatory Framework**

**Course code: - 351**

**Objectives of the Program**

1. To provide conceptual knowledge about the framework of business Law in India.
2. To orient the students about the legal aspect of business.

3. To create awareness among the students about legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India.
4. To understand the emerging issues relating to e-commerce, e-transaction issues and E Contracts
5. To seek the career opportunity in corporate sector relating to business law in India.
6. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.

### **BRFW 361**

#### Objectives of the Program

1. To develop general awareness of Business Law among the students.
2. To understand the various statutes containing regulatory mechanism of business and its relevant provisions including different types of partnerships.
3. To have a understanding about the landmark cases/decisions having impact on business laws
4. To create awareness among the students about legal environment relating to the business activities and new ways dispute resolutions provided under Arbitration Act.
5. To acquaint the students on relevant developments in business laws to keep them updated.
6. To enhance capacity of learners to seek the career opportunity in corporate sector and as a business person

### **T. Y. B. Com. (Semester- V)**

#### **Paper: ADVANCED ACCOUNTING – I**

#### **Code: 352 Objectives of the course**

1. To acquaint the student with knowledge about various concepts, objectives, and applicability of some important accounting standards.
2. To develop the knowledge among the students about reorganization of business regarding restructuring the capital.
3. To update the students with knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949.
4. To empower to students with skills to prepare the investment account in simple and summarized manner.

### Objectives of the Program

1. To instill the knowledge about accounting procedures, methods and techniques.
2. To impart students' knowledge of various Advanced Accounting Concepts

### **Advanced Accounting II**

#### Objectives of the course

1. To acquaint the student with knowledge about the legal provisions regarding preparation and presentation of final accounts of Co-operative Societies.
2. To empower to students about the branch accounting in simple.
3. To make aware the students about the conceptual aspects of various recent trends in the field of accounting especially forensic accounting, accounting of CSR activities, accounting of derivative contracts and Artificial Intelligence in Accounting.
4. To understand the procedure and methods of analysis of financial statements.

#### Objectives of the Program

1. To instill the knowledge about accounting procedures, methods and techniques.
2. To impart students' knowledge of various Advanced Accounting Concepts.

Semester - V Course Code: 353

Subject: Indian & Global Economic Development 1. Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy.

2. Students will be able to understand the various aspects of development in Agricultural, Industrial and service sector in India.

3. Student will be able to critically evaluate the role of India in international economy.

4. Students will be able to evaluate the working of international financial organization and institutions.

### **IGE**

#### Objectives:

1. To develop ability of students to analyze economic development process of India.
2. To acquaint the students with the knowledge of recent trends in Human Development Index.
3. To acquaint students with the emerging issues in policies of India's foreign trade.
4. To update the students about International institutions and organizations.

#### Course Outcomes:-

1. Students will be able to understand the concept of Human Resource Development.
2. Students will be able to understand the role of foreign capital in Economic Development.

3. Students will be able to critically evaluate the Indian Foreign Trade Policy.
4. Students will be able to analyze the role of International Financial Institutions.
5. Students will be able to evaluate the success of Regional Economic Cooperation's

**Semester - V Subject: International Economics-I**

**the basic concepts of balance of payment and foreign exchange.**

1. Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy.
2. Students will understand the working of foreign trade market and foreign exchange market.
3. Students will be able to comprehend trade policies and concepts related to trade policies.

**Course Code: 353**

**IE**

Objectives:

1. To acquaint the students with the concept of balance of payments, foreign exchange and international factors' mobility.
2. To help the students evaluate the working and functions of international organizations and institutions.
3. To develop a foundation in the subject that will help the students in their future academic and professional ventures.

Course outcomes:

1. Students will be able to comprehend functions of international organizations and institutions.
3. Students will be able to apply the knowledge while preparing for the competitive examinations and other future prospects.
1. To understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.
2. To understand the income tax rules and regulations and its provisions.
3. To have a comprehensive knowledge of calculation various types of income.
4. To know the recent changes made by the finance bill (Act) every year and its impact on taxation of person.
5. To acquaint the students on Income tax department portal (ITD), e-filing and e-services mechanism relating to Assessee.

**CORE COURSE – I Course Code: 354**

**Subject: Auditing**

1. To acquaint themselves about the Definition, Nature, Objectives and Advantages of Auditing, Types of Audit, Errors and Fraud, Audit Program, Notebook, Working Paper, Internal Control, Check.
2. To get knowledge about concept of Checking, Vouching, Verification and Valuation, Types of Audit Report and Auditing Assurance Standard.
3. To understand the provision related Qualification, Disqualification, Appointment, Removal, Rights, Duties and Liability of Company Auditor and Provisions regarding Tax Audit as per Income Tax Act 1961 (Section 44 AA to 44AE).
4. To know the various new concepts in computerized system and Forensic Audit.

#### CORE COURSE – I

#### **Subject: Auditing & Taxation - II Course Code: 364**

1. To understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.
2. To understand the income tax rules and regulations and its provisions.
3. To have a comprehensive knowledge of calculation various types of income.
4. To know the recent changes made by the finance bill (Act) every year and its impact on taxation of person.
5. To acquaint the students on Income tax department portal (ITD), e-filing and e-services mechanism relating to Assessee.

#### **Semester : - V ( T.Y.B.Com) Subject Code :- 355 (a)**

#### **Subject : - Business Administration – II ( Human Resource Management)**

##### Objectives of the course

1. To acquaint the student with knowledge about various Concepts , Objectives of the Human Resource Function , to identify the difference between Human Resource Management and Human Resource Development
2. To update the students on the emerging trends in the area of Human Resource Management
3. To develop understanding among the students the process of Recruitment and Selection, understanding the various means and methods associated with the Recruitment and Selection function
4. To educate the students on the importance of Training and Development and its impact on Career Planning and Development
5. To acquaint the students on the concept of Performance Appraisal ,d the process for effective Performance appraisal and imbibe the values of Ethical Performance appraisal among the students

## BA II

1. To acquaint the student with knowledge about Marketing, Marketing Concepts identification on various types of markets.
2. To develop understanding among the students on the various elements of Marketing Mix and Market Segmentation
3. To update the students with knowledge on varied dimensions of Product Management , Branding and Pricing Management
4. To update the students with the knowledge on various aspects of Promotion and Distribution and to update them on the

### **T.Y. B.Com. (Semester V)**

#### **Subject Name -: Cost and Works Accounting. Special Paper II**

#### **Subject Title -:Overhead and Accounting for Overheads Course Code -: 355 – e**

##### **Objectives:**

1. To provide knowledge about the concepts and principles of overheads.
2. To Introduce the cost accounting standards and the cost accounting standard board.
3. To understand the stages involved in the accounting of overheads.
4. To build an ability towards strategic overhead accounting under Activity Based Costing

##### **CWA II**

##### **Objectives:**

1. To provide knowledge about the various methods of costing.
2. To understand the applications of different methods of costing in manufacturing and service industries.
3. To enable students to prepare cost statements under different types of manufacturing industries and Service Industries
4. To build the applicability of cost accounting standards in the method of costing

**Semester : - V ( T.Y.B.Com) Subject Code :- PR- 356 (a)**

**Subject : - Business Administration – III ( Finance)**

##### **Objectives of the course**

1. To acquaint the student with knowledge about Corporate Finance and the structure if the Indian Financial Market
2. To develop the Financial Planning Skills among the Students by introducing them to the process of efficient Financial Planning

3. To educate the students on the importance of Capitalisation and the importance to maintaining an optimum capital structure
4. To create awareness among the students in the various sources of Finance available for raising corporate capital

**Semester : - VI ( T.Y.B.Com) Subject Code :- PR- 366 (a)**

**Subject : - Business Administration – III ( Production and Operations Management**

**Objectives of the course**

5. To acquaint the student with knowledge of Production Management and Production Functions
6. To equip the students with knowledge for efficient Inventory Management and the recent development in the area Inventory Management.
7. To introduce the students to the concept of Quality Management and to motivate to adopt quality management even in the regular lifestyle
8. To update the students with the knowledge of Logistics Management

**Cost and Works Accounting Special Paper III**

**Name -: Techniques of Cost Accounting Course Code -: 356 –E (SEM-V)**

**Objectives:**

1. To prepare learners to understand the basic techniques in Cost Accounting
2. To understand the learner, application of Cost Accounting techniques in cost control and decision making.
3. To enable the learners to prepare various types of Budgets.
4. To learn the basic concept of Uniform Costing and Inter-firm comparison
5. To enhance the knowledge of students about MIS and Supply Chain Management.

**CWA III**

**Objectives:**

1. To impart knowledge about Standard Costing and Variance Analysis
  2. To learn about pricing policy and its implementation.
  3. To know the related Cost Accounting Standards and Cost Management practices in specific sectors
  4. To provide a conceptual understanding of procedures and Provisions of Cost Audit bjective of the Course
1. To understand and Master the concepts, techniques & applications of Statistical Methods Operations Research.

2. To develop the skills of solving real life problems using Statistical Methods and Operations Research.
3. To make students to understand the art of applying statistical techniques to solve some real life problems.
4. To gain knowledge of Statistical Computations.