

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

**Department of Commerce**  
**Syllabus outcomes (2018-19)**

**F.Y. B.Com. 2013 Pattern**

**Subject Name -: Financial Accounting Course Code -: 102**

**Term-I**

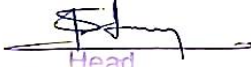
Unit No.	Topic
1.	Piecemeal Distribution of Cash
2.	Amalgamation of Partnership Firms
3.	Conversion of a partnership firm into a limited company
4.	Computerized Accounting Environment

**Term-II**


Unit No.	Topic
5.	Introduction and Relevance of Accounting Standards
6.	Royalty Accounts [excluding sub-lease]
7.	Hire Purchase and Installment System:[Excluding H. P. Trading]
8.	Departmental Accounts

**Course outcome-**

1. To impart the knowledge of various accounting concepts
2. To instal the knowledge about accounting procedures, methods and techniques.
3. To acquaint them with practical approach to accounts writing by using software package.

  
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**Department of Commerce**  
**Syllabus outcomes (2018-19)**

**F.Y. B.Com. 2013 Pattern**

**Subject Name -: Business Economics (Micro)    Course Code -: 103**

**Term-I**

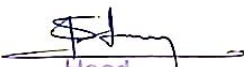
<b>Unit No.</b>	<b>Topic</b>
1.	INTRODUCTION
2.	DEMAND ANALYSIS
3.	PRODUCTION AND COST ANALYSIS

**Term-II**


<b>Unit No.</b>	<b>Topic</b>
5.	REVENUE BEHAVIOUR
6.	PRICING UNDER VARIOUS MARKET CONDITIONS
7.	FACTOR PRICING

**Course outcome-**

1. To expose Students of Commerce to basic micro economic concepts and inculcate an analytical approach to the subject matter.
2. To stimulate the student interest by showing the relevance and use of various economic theories.
3. To apply economic reasoning to problems of business.

  
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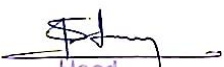
**Subject Name -: Business Mathematics and Statistics Course Code -: 104 (A)**

**Syllabus -**


- Unit 1.** Pre-requisites ( For objective type questions only)
- Unit 2.** Interest
- Unit 3.** Shares and dividends
- Unit 4.** Population and Sample
- Unit 5.** Measures of central tendency
- Unit 6.** Profit and Loss
- Unit 7.** Linear Programming Problems ( For two Variables only)
- Unit 8.** Measures of dispersion
- Unit 9.** Correlation and Regression
- Unit 10.** Index number

**Outcomes:-**

Students were understood the concept of EMI and application of EMI. Also students were the concept of statistical population and different methods of sampling. Also students were understood the frequency distribution and different measures of average and variation, like as mean, media, mode standard deviation and variance. Also students were understood the concept of interest and calculation of interest methods. Students also understood the concept of LPP and solve the LPP by graphical method. Also students were understand how the estimates of variable by correlation and regression line. Also students were understood the different index numbers and its application. This syllabus helpful to the students for different competitive examination.

  
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**F.Y. B.Com. 2013 Pattern**

**Subject Name -: Organizational Skill Development. Course Code -: 105-a**

**Term-I**

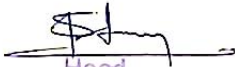
Unit No.	Topic
1.	Modern Office
2.	Office Organization
3.	Office Manager and Organizational Skills
4.	Office services

**Term-II**


Unit No.	Topic
5.	Office Records Management
6.	Office Communications
7.	Public Relations
8.	Office Automation

**Course outcome-**

1. To orient the students towards the concept of Organization and Modern Office.
2. To acquaint the students with the role of and Functions of Office Manager.
3. To develop the insights regarding Organizational Skills for Office Managers.
4. To know the functioning of Modern office appliances equipments and e- format records

  
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**F.Y. B.Com. 2013 Pattern**

**Subject Name -: Marketing and Salesmanship [Fundamentals of Marketing]**

**Course Code -: 106-c**

**Term-I**

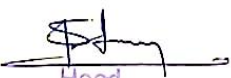
<b>Unit No.</b>	<b>Topic</b>
1.	Basics of marketing
2.	Marketing Environment
3.	Buyer Behaviour and Market Segmentation
4.	Product and Pricing Decision

**Term-II**


<b>Unit No.</b>	<b>Topic</b>
5.	Logistics and Supply Chain Management
6.	Market Promotion Mix
7.	Rural Marketing
8.	Services Marketing

**Course outcome-**

- a) To create awareness about market and marketing.
- b) To establish link between commerce/Business and marketing.
- c) To understand the basic concept of marketing.
- d) To understand marketing philosophy and generating ideas for marketing research.
- e) To know the relevance of marketing in modern competitive world.
- f) To develop an analytical ability to plan for various marketing strategy.

  
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**S.Y. B.Com. 2013 Pattern**

**Subject Name -: Business Communication.    Course Code :201.**

**Objectives:**

- 1.To understand the concept, process and importance of communication.
2. To develop awareness regarding new trends in business communication.
3. To provide knowledge of various media of communication.
4. To develop business communication skills through the application and exercises.

**Syllabus –**

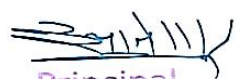
- Unit 1.**Introduction of Business Communication
- Unit 2.** Methods and Channels of Communication
- Unit 3.** Soft Skills
- Unit 4.**Business Letters
- Unit 5.** Types and Drafting of Business Letters
- Unit 6.** Job Application Letters
- Unit 7.** Internal and other Correspondence
- Unit 8.** New Technologies in Business Communication

**Outcomes:-**

Students were know the concept of communication and different elements of communication process. Also students were develop different communication skills, soft skills and the skill of drafting different type of business letter and other relative business letter and also how to apply different new technologies in modern business.

  
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**S.Y. B.Com. 2013 Pattern**

**Subject Name -: Corporate Accounting Course Code -: 202**

**Term-I**

Unit No.	Topic
1.	Accounting Standards
2.	Company Final Accounts
3.	Company Liquidation Accounts
4.	Computerized Accounting Practices

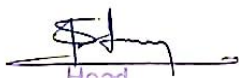
**Term-II**

Unit No.	Topic
5.	Accounting for Amalgamation, Absorption and External Reconstruction of Companies:
6.	Accounting for Internal Reconstruction
7.	Holding Company Account
8.	Valuations of Shares


**Course outcome-**

To enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.

1. To make aware the students about the conceptual aspect of corporate accounting
2. To enable the students to develop skills for Computerized Accounting
3. To enable the students to develop skills about accounting standards

  
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**Subject Name -: Business Economics (Macro)    Course Code -: 203**

**Term-I**

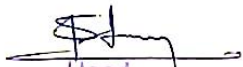
<b>Unit No.</b>	<b>Topic</b>
1.	Basic Concepts of macro Economics
2.	National Income
3.	Money
4.	Value of Money

**Term-II**


<b>Unit No.</b>	<b>Topic</b>
5.	Inflation and Deflation
6.	Trade Cycle
7.	Theories of Output and Employment
8.	Public Finance

**Course outcome -**

1. The objective of the course is to familiarize the students the basic concept of Macro Economics and application.
2. To Study the behavior of the economy as a whole.
3. To Study the relationship among broad aggregates.
4. To apply economic reasoning to problems of the economy.

  
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**Subject Name -: Business Management      Course Code -: 204**

**Objective:**

1. To provide basic knowledge & understanding about business management concept.
2. To provide an understanding about various functions of management.

**Syllabus -**

**Unit –I.** Overview of Management.

**Unit –II.** Planning & Decision making .

**Unit III.** Organisation & Staffing

**Unit IV.** Direction & Communication

**Unit -V.** Motivation

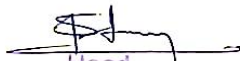
**Unit -VI.** Leadership

**Unit- VII.** Co-ordination and control


**Unit-VIII.** Recent Trends in Business Management.

**Outcomes:-**

Students were understand the various concept of business managements and thoughts of management and studied the different various functions of managements.

  
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**S.Y. B.Com. 2013 Pattern**

**Subject Name -: Elements of Company Law. Course Code -: 205**

**Term-I**

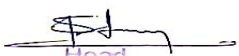
Unit No.	Topic
1.	Introduction to the New Act & Concept of Companies
2.	Formation and Incorporation of a Company
3.	Documents relating to Incorporation and Raising of Capital
4.	Capital of the Company

**Term-II**


Unit No.	Topic
5.	Forfeiture, Surrender & Transfer of Shares
6.	E-Governance and E-Filing
7.	Management of Company
8.	Key Managerial Personnel (KMP)
9.	Company Meetings:
10.	Revival and Re-habilitation of Sick Companies (S. 253-269)

**Course outcome -**

- 1) To impart students with the knowledge of fundamentals of Company Law.
- 2) To update the knowledge of provisions of the Companies Act of 2013.
- 3) To apprise the students of new concepts involving in company law regime.
- 4) To acquaint the students with the duties and responsibilities of Key Managerial Personnel.
- 5) To impart students the provisions and procedures under company law.

  
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**S.Y. B.Com. 2013 Pattern**

**Subject Name -: Cost and Works Accounting Special Paper I Course Code -: 206 - E.**

**Term-I**

<b>Unit No.</b>	<b>Topic</b>
1.	Basics Of Cost Accounting
2.	Elements Of Cost
3.	Material Control

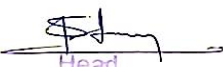
**Term-II**

<b>Unit No.</b>	<b>Topic</b>
4.	Material Accounting
5.	Inventory Control
6.	Labour Cost, Remuneration And Incentives
7.	Other Aspects Of Labour
8.	Direct Cost


**Course outcome -**

To Impart The Knowledge Of:

1. Basic Cost concepts.
2. Elements of cost.
3. Ascertainment of Material and Labour Cost.

  
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**T.Y. B.Com. 2013 Pattern**

**Subject Name :- Business Regulatory Framework (Mercantile Law) Course Code :301.**

**Objectives:-**

1. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.
2. To develop the awareness among the students regarding these laws affecting business, trade and commerce.

**Syllabus -**

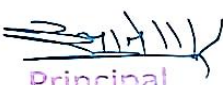
- Unit 1.**Law of Contract (Indian Contract Act, 1872)  
**Unit 2.**Law of Partnerships(Indian Partnership Act 1932 And Limited Liability Partnership Act 2008)  
**Unit 3.**Sale of Goods (Sale of Goods Act,1930)  
**Unit 4.**E-Contracts (E-Transactions/E-Commerce)  
**Unit 5.**The Consumer Protection Act, 1986  
**Unit 6.**Intellectual Property Rights (IPRs)  
**Unit 7.**Negotiable Instruments Act, 1881  
**Unit 8.**Arbitration & Conciliation

**Outcomes:**

Students were understood different concepts, provisions and terms of mercantile law. Also they were studied various acts related to business. Also develop the awareness among the students regarding these laws affecting business, trade and com

  
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**T.Y. B.Com. 2013 Pattern**

**Subject Name :- Advanced Accounting.    Course Code :- 302**

**Objectives:-**

1. To impart the knowledge of various accounting concepts
2. To instil the knowledge about accounting procedures, methods and techniques.
3. To acquaint them with practical approach to accounts writing by using software package.

**Syllabus -**

**Unit1.** Accounting Standards & Financial Reporting (Introduction to IFRS-Fair Value Accounting)

**Unit 2.** Final Accounts of Banking Companies

**Unit 3.** Insurance Claim Accounts :- A. Claim for Loss of B. Claim for Loss of Profit  
C. Claim for Loss of Fixed Assets

**Unit 4.** Final Accounts of Co-operative Societies A. Credit Co-operative Societies B.  
Consumer Co-operative Societies

**Unit 5.** Computerized accounting practices A. VAT & VAT Report B. Service Tax  
C. Central Value Added Tax D. Income Tax - Tax Deducted at Source (TDS)

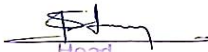
**Unit 6.** Branch Accounts: Stock and Debtors System

**Unit 7.** Single Entry System: Conversion of Single Entry into Double Entry


**Unit 8.** Analysis of Financial Statements: Ratio Analysis \*Gross Profit Ratio \*Net  
Profit Ratio \* Operating Ratio \* Stock Turnover Ratio \* Debtor Turnover Ratio  
\* Current Ratio \* Liquid Ratio \* Debt to Equity Ratio.

**Outcomes:-**

Students were understand with adequate knowledge of advanced accounting practices and the procedure of finalisation of accounts in specific sectors. like as Banking companies account, Investment account, branch account, Departmental account, Farm account, Accounts of incomplete records. Also student acquired knowledge of standardization in accounting

  
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**Syllabus outcomes (2018-19)**

**T.Y. B.Com. 2013 Pattern**

**Subject Name -: Indian & Global Economic Development Course Code -: 303(A)**

**Term-I**

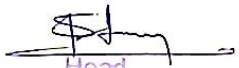
Unit No.	Topic
1.	Introduction
2.	Agricultural Development in India Since Independence
3.	Industrial Development in India Since 1991
4.	Infrastructure in India Since 1991

**Term-II**


Unit No.	Topic
5.	Human Resource Development
6.	Global Economic Development and Foreign Capital
7.	Foreign Trade and Balance of Payment
8.	Regional & International Economic co-operation Importance, Objectives, Structure and functions of

**Course outcome -**

- 1) To expose students to a new approach to the study of the Indian Economy.
- 2) To help the students in analyzing the present status of the Indian Economy.
- 3) To enable students to understand the process of integration of the Indian Economy with other economics of the world.
- 4) To acquaint students with the emerging issues in policies of India's foreign trade.

  
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**T.Y. B.Com. 2013 Pattern**

**Subject Name -: Auditing & Taxation Course Code -: 304**

**Term-I**

Unit No.	Topic
1.	Introduction to Principles of Auditing and Audit Process.
2.	Checking, Vouching and Audit Report
3.	Company Auditor
4.	Tax Audit
5.	Audit of Computerized Systems

**Subject Name -: Income Tax**

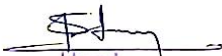
**Term-II**

Unit No.	Topic
6.	Important Concepts and Definitions under Income Tax Act-1961.
7.	Computation of Taxable Income under the different Heads of Income
8.	Computation of Total Taxable Income of an Individual
9.	Miscellaneous
10.	Income Tax Authorities


**Course outcome -**

The Study of Various Components of this course will enable the students:

1. To acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems.
2. To get knowledge about preparation of Audit report.
3. To understand the basic concepts and to acquire knowledge about Computation of Income, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

  
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**Subject Name -: Cost and Works Accounting Special Paper II Course Code -: 305 - e**

**Term-I**

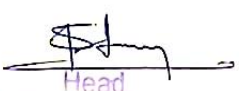
Unit No.	Topic
1.	Overheads
2.	Accounting of Overheads (Part-I)
3.	Accounting of Overheads (Part-II)
4.	Activity Based Costing

**Term-II**


Unit No.	Topic
5.	Methods of Costing
6.	Contract Costing
7.	Process Costing
8.	Service Costing

**Course outcome -**

1. To provide Knowledge about the concepts and principles application of Overheads
2. To provide also understanding various methods of costing and their applications.

  
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Syllabus outcomes (2018-19)**

**T.Y. B.Com. 2013 Pattern**

**Subject Name -: Cost and Works Accounting Special Paper III Course Code -: 306 - e.**

**Term-I**

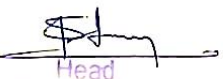
Unit No.	Topic
1.	Marginal Costing
2.	Budgetary Control
3.	Uniform costing and Inter-firm Comparison
4.	Introduction to management information system in Costing

**Term-II**


Unit No.	Topic
5.	Standard Costing
6.	Farm Costing
7.	Cost Accounting Record Rules & Cost Audit
8.	Cost Audit (Legal Provisions)

**Course outcome -**

- 1 To impart knowledge regarding costing techniques.
- 2 To provide training as regards concepts, procedures and legal Provisions of cost audit.

  
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