



Nutan Mahavidyalaya Sailu, Dist. Parbhani

PROGRAM OUTCOMES OF B.Com.

Compulsory English- First Year

Semester I

1. The Department introduced the students with short stories and essays on a variety of topics.
2. The teachers in the department encouraged the students to understand and appreciate prose writings of well-known writers
3. We tried to make students understand the importance of prose and how it differs from that of poetry.
4. We teach the students the grammar items such as antonyms and synonyms.
5. We encouraged them to write grammatically accurate imaginative prose passages, letters, short reports etc.

B) SL 1) HINDI(SL)

1. Develop competency in Literary Forms(Hindi Poetry & Fiction).
2. Develop Reading ,Writing, & Communication Skill in Hindi.
3. Get information about the History of Ancient, Medieval and modern Hindi Literature.
4. Learn the Literary works on the basis of foundation laid by the scholars.
5. Get Information about the Literary Theory.
6. Develop Approach of Hindi Linguistics & Grammar.
7. Get the jobs for their livelihood.
8. Be Motivated for their further education.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

2) MARATHI(SL)

1. Students can understand types of literature prose and poetry
2. Students have introduced Medium and Modern prose literature.
3. Students have partly introduced of Medieval and modern Marathi poetry literature.
4. Students have gained how to use language to develop the personality.
5. Students acknowledgement/learned today English words alternative Marathi words.
6. Students introduced values like 'Truth', 'Freedom' and eagerness knowledge through Marathi stories and poems.

3) SANSKRIT(SL)

Nitishatakam

Aims :

1. students learnt how to judge fool people from society.
2. Students learnt to know good people.
3. Students learnt that "We can't satisfy fool people".
4. Students learnt that "Laziness is the biggest enemy of human being". Hence don't be lazy.
5. Students learnt that you should be consistent in your work.
6. Students learnt that doesn't care about joy or sorrowness until you reach your aim.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

7. Students learnt that to spend their life for people and society like a tree.
8. Students learnt the importance of knowledge
9. Students understood the importance of wealth.
10. Students understood the importance of wise.
11. Students learnt to have patience even under the crises, etc.

B.Com. I Year (Ist Semester)

Paper : Financial Accounting

Course Outcome:

- a. Students are able to define the concepts and fundamentals of financial Accounting system.
- b. Students are able to impart skills in accounting for various kinds of business Transactions.

Specific Outcomes:

- a. Students acquired the Meaning of Book Keeping and Accountancy, Accounting Concepts and Conventions.
- b. Students are able to explain the various types of Account and rules of Debit and credit, Journal, Ledger and Trial Balance, Revenue expenses and incomes, capital income and expenditure.
- c. Students are able to explain the Nature, meaning & need of maintaining subsidiary
- d. Students acquired Meaning, need, procedure of rectification of errors, types of Rectification of errors. Errors before preparing trial balance, errors after preparing trial balance and after preparing final Accounts and their rectification.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- e. Students are able to explain the b Meaning & Significance of final Accounts, preparation of Trading Account, profit & loss Account & Balance Sheet of sole trading concern with adjustments.

Paper: BUSINESS COMMUNICATION - I

Course Outcomes:

- i) Students adopted the basic Communication Skills.
- ii) Students are well aware of their personality in day-to-day life.
- iii) Students adopted techniques to improve speaking, learning, and interview skills of students.

Specific Outcomes:

- a. Students are able to Introduce and Define the Basic forms of communication and its process.
- b. Students are using different techniques of Effective communication. Development of positive personal attitudes.
- c. Students used SWOT analysis techniques for self. .
- d. Students can distinguish Formal and Informal communication network.
- e. Students trying to minimize the Barriers of communication of own.
- f. Students trying to improve communication.
- g. Students are able to define the various skills of Group discussion, Seminar, Mock interview.
- h. Students acquired number of writing skills as Drafting of business letters, : Sales letter, office memorandum, Memo formats, Applications for Job, Enquiry letter, Request letter, Report writing etc.
- i. Students acquired the proper way of Listening Skill and Principles of Effective listening, factors affecting listening skills. Interviewing Skills -

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Appearing an interview, conducting interviews. Speaking skills - Principles of effective speaking.

B.Com. I Year (Ist Semester)

Paper : Business Economics - I

Course Outcomes:

- a. Students can explain the business Economic principles.
- b. Students can to apply the business Economic principles it in business.

Specific Outcomes:

- a. Students can define the Meaning, characteristics, significance and scope of business economics, objective of a business firm, Concept of Macro and Micro economics.
- b. Students can define Concept, Measurement and determinants of elasticity of demand. Price elasticity, income elasticity and cross elasticity. Importance of elasticity of demand.
- c. Students can define Concept of production function, Law of variable proportions, laws of returns to scale, internal and external economies and diseconomies of scale, Iso-cost & Iso-quant curve, least cost input.
- d. Students understand Different cost concepts such as opportunity cost, real cost, money cost, explicit and implicit cost, short run cost curves, fixed cost, variable cost and total cost, Average Fixed cost, Average variable cost, Average Total cost, and Marginal cost, long run cost curves etc.

B.Com. I Year (Ist Semester)

Paper: Fundamental of Statistics & Maths - I

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Course Outcomes:

Students acquired the fundamental basic knowledge of statistics techniques as applicable to business.

Specific Outcomes:

- a. Students can define the Meaning of Statistics, Scope of Statistics in industry, economics and management.
- b. Students can define the Meaning of Primary, secondary data, Qualitative and quantitative data, discrete and continuous, variables, frequency and frequency distribution.
- c. Students are clear in Meaning & Concepts of central tendency.
- d. Students acquired Arithmetic Means: Definition, Properties of Arithmetic Means, and Combined Mean.
- e. Students are able to understand the Positional Averages: Median & Mode Partition Values, Empirical relations between Mean, Median & Mode, Merits & Demerits of Mean, Median & Mode, Numerical Problems etc.
- f. Students are clear in Meaning & concepts of Dispersion. as Range its Meaning, definition, coefficient of Range.
- g. Students are able to understand Quartiles Deviation, Meaning, definition, coefficient of Quartile Deviation, Mean Deviation - Meaning, definition of Mean Deviation (about mean, median), Co-efficient of Mean Deviation, Standard Deviation and Variance - Meaning, Definition, Coefficient of Standard Deviation Combined Standard Deviation for two groups. students are able to calculate Coefficient of Variance (C. V.) - Meaning & definition. Merits & Demerits of QD, MD & SD.
- h. Students acquired to solve Numerical Examples.
- i. Students are clear about Meaning, Concepts, definition & types of co-relation. Computation of r for ungrouped data, Computation of Co-relation. and solving Numerical Problems.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- j. Students can define Meaning & Concepts of Regression - Lines of Regression. Relation between correlation coefficient & regression coefficient. and solve Numerical Problems.

B.Com. I Year (I Semester)

Computer for Business & Tally I

Course Outcome:

Students acquired the computer techniques applied in solving business problems.

Specific Outcomes:

1. Students are able to understand Meaning, Definition, Importance, features & functions of Computer; Components of Computer; Types of Computer; Hardware and Software, Input & Output Devices, Role of Computers in Business etc.
2. Students are clear in Introduction, Meaning & Types of Computer Memory Primary and Secondary Memories;
3. Students are able to define Types of Storage Devices: Auxiliary storage, Tapes, Floppy disks, Hard Disks, Compact Disk, Pen device (USB).
4. Students understand Computer Languages: Introduction, Meaning, Types of Computer Languages, Advantages & Limitations. Types of Number System - Decimal, Binary, Octal, and Hexadecimal (Simple numerical problems of conversion of number from one number system to another are to be covered)
5. Students are clear in understanding of Business Applications: Operating System Window, Word processing - MS-Word, MS-Excel, work with MS-Word & MS-Excel, formatting document, Text designing, Column. Tables & Graphs.
6. Students acquired concept of Computer Networking (Internet) Introduction, Importance of Internet, Internet & WWW, Internet & Email, Internet & E-Commerce, Social networking, Advantages & Disadvantages of Social Networking for Business.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

B.Com. I Year (I Semester)

Entrepreneurship - I

Course outcome-

Students acquired Entrepreneurial ability and skill.

Specific Outcomes:

- a. Students are clear in Definitions, characteristics, functions, types of Entrepreneurs, traits for Entrepreneur, Entrepreneur v/s manager, Entrepreneur and economic development.
- b. Students acquired Meaning, Definitions, characteristics, nature of Entrepreneurship, classification, importance and benefits, factors stimulating Entrepreneurship, Entrepreneur v/s Entrepreneurship, environment for Entrepreneurship, obstacles inhibiting Entrepreneurship.
- c. Students are clear in Historical background of Entrepreneurship development, Entrepreneurship development program [EDP] objectives, process of EDP, phases of EDP, Institute for Entrepreneurship development, Maharashtra centre for Entrepreneurship development [MCED]
- d. Students are able to understand Concept of women Entrepreneur, factors influencing women, Entrepreneurs, types of women Entrepreneurs, women Entrepreneurs in India, support and assistance, problems, remedial measures.

B.Com. I Year (I Semester)

Salesmanship –I

Course outcome-

Students are able to Qualities and Functions of Salesmanship in a Changing Global Scenario

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Specific Outcomes:

- a. Students are able to define Meaning, Definition and Importance of Salesmanship, Types of Salesman, Qualities of Good Salesman. Meaning, Nature and Importance of Personal Selling, Personal Selling V/s Salesmanship, objectives of Personal Selling, Process of Personal Selling, Types of Personal Selling.
- b. Students acquire Nature of Consumer Behaviour, Types of Customers, Buying Motives, Consumers Buying Process, Customer Relationship Management (CRM).
- c. Students are able to understand principles of Sale Presentation, Sales Presentation Skills, Theories of Selling-"A1DAS" Theory of Selling, "Right Set of Circumstances", Theory of Selling, "Buying Formula" Theory of Selling. "Behavioral Equation" Theory of Selling.

B.Com. I Year (I Semester)

Office Management - I

Course outcome :-

- 1) Students are clear about concept and Importance of office management, office accommodation and layout.
- 2) Students acquire aware about office environment and record administration
- 3) students got Information about office communication, office supervision and personal management
- 4) Students acquired about office report and law to minimize cost in office Management

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Specific Outcomes:

- a. Students are clear about Definition, functions of OM
- b. Students acquired Office lighting, ventilation. Interior decoration. Security, Purpose of record administration. Principles of record administration, Filing System.
- c. Students got knowledge about Process of office communication. Importance, Barriers, Types of office communication.
- d. Students are clear about functions, Recruitment of personnel. Job description. Sources of recruitment. Job evaluation, Training of employees. Employee welfare. Office supervision. Features, Effective supervision. Supervisor and Ms responsibilities.
- e. Students acquired office report, Types, Qualities of a report, Guiding principles. Forms of report, Presentation of report. Meaning of cost reduction. Types of wasteful expenditure. Technique of cost reduction, Budgetary control, Cost contra.

B.Com. I Year (II Semester)

Compulsory English- First Year

Semester II

1. The teachers in the department encouraged the students to understand and appreciate short lyrical poems.
2. Motivated them to understand and enjoy the inherent rhythmic beauty of lyrical poetry.
3. Introduced the students to famous world poets such as Shakespeare, Blake and Tagore.
4. We, the teachers in the department, taught various grammar items and general language skills.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

5. The students were taught the difference between verbal and non-verbal communication.

B) SL 1)HINDI(SL)

9. Develop competency in Literary Forms(Hindi Poetry & Fiction).
10. Develop Reading , Writing, & Communication Skill in Hindi.
11. Get information about the History of Ancient, Medieval and modern Hindi Literature.
12. Learn the Literary works on the basis of foundation laid by the scholars.
13. Get Information about the Literary Theory.
14. Develop Approach of Hindi Linguistics & Grammar.
15. Get the jobs for their livelihood.
16. Be Motivated for their further education.

1. Students are able to understand the importance of bath, types of bath,
2. Students learnt the importance of purism, types of purism, how to keep all type of purism.
3. students are clear about the importance of water, they know types of water, water is priceless and they are trying to save water.
4. Students are able to understand importance of food.

Vaidyakiya subhashite (É&EðÒ*É °ÉÖ;ÉÉÉ'ÉiÉä)

Aims :

5. Students understood the importance of air, pranayam, the types of pranayam, how precious pranayam is.

II SEM

1. Students understand language different of prose and poetry between medieval and modern.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

2. Students learned values of character to learned and mutual understanding through prose study.
3. Students introduced medieval and modern Eris type of poetry and its different aspects.
4. Students introduced with letter writing skill and introduced with official letter writing.
5. Students can conduct a program as well as Anchoring.

6.

Financial Accounting II

Course Outcome :

Student acquired skills in accounting for various kinds of business transactions.

Specific Outcomes:

- a. Students are clear in Meaning & features of consignment, difference between consignment & sale, types of commission, (Performa), Invoice, invoice price and loading, account sales, valuation of unsold stock, Journal entries and problems.
- b. Students acquired Meaning & features, legal provisions of Hire Purchase Act, Journal entries in the books of Vendee and Vendor, preparation of various accounts in the ledger in the books of hire purchaser and seller and problems.
- c. Students are able to understand Meaning & types of co-operative societies, legal provisions of Maharashtra Co-op Society Act 1960, Consumer's Society & Credit Society, day-to-day accounts, statements of receipts and payments, profit & loss accounts, balance sheet and problems.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- d. Students acquired Meaning and types, calculation of claims under loss of stock policy and loss of profit policy only, Application of Average Clauses and problems.

B.Com. I Year (II Semester)

Business Communication – II

Course outcome:-

- i) Communication Skills of Students were developed.
- ii) Personality of students developed
- iii) There is improvement in speaking, learning, and interview skills of students.

Specific Outcomes:

- a. Students are able to understand Contents of application for the employment points to be considered while drafting an application, types of application, The write resume, Application on prescribed format, Application format, personal record, sheet.
- b. Students are clear in Principles of effective oral communication speech preparation, Guidelines of effective speech, The art of presentation, the essential features of an interview. Distinction between written and oral communication.
- c. Students acquired Nature of Language, Words of Meaning, Language Convention, Grammatical Correction, common errors in business writing, sentence & paragraph, Effective Business writing.
- d. Students got knowledge to use Tele conferencing, E-mailing, Faxes, Tele communication, Mobile Phone Conversation, Video conferencing.

B.Com. I Year (II Semester)

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Business Economics - II

Course outcome:-

students acquired with the market structures and theory of distribution are as applicable in business.

Specific Outcomes:

- a. Students are clear in Definition, characteristics of perfect competition, pure v/s perfect competition, equilibrium of firm industry, price and output determination.
- b. Students got knowledge about Meaning, definition, characteristics of monopoly, price discrimination, favorable, circumstances to price discrimination. Meaning and characteristics of monopolistic competition, product differentiation, price and output determination under monopolistic Competition equilibrium of firm.
- c. Students are clear about concept of Rent, Ricardian Theory and Modern Theory of rent, quasi rent, difference between rent and quasi rent. Concept of wages, marginal productivity theory and modern theory of wages. Interest; Interest concept, loanable funds theory and liquidity preference theory of interest. Profit: Nature and concept, Gross profit and Net profit, uncertainty bearing theory and innovation theory of profit.

B.Com. I Year (II Semester)

Fundamental of Statistics & Maths - II

Course Outcome:-

Students got ideas about foundation of quantitative techniques applied in solving business problems.

Specific Outcomes:

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- a. Students are clear in Definition of a Determinant, Determinant of a square, Matrix, Determinants of order two and three, definition of matrix, Types of Matrices, Addition & Subtraction of Matrices, Multiplication of Matrices, and Numerical Problems.
- b. Students are able to understand Permutation of different things, Permutation of things not all different, restricted combination of things not all different.
- c. Students are clear in Introduction, trial, sample space, events, classical definition of Probability, Addition and Multiplication laws of Probability (without proof), simple problems on addition and multiplication of probability.
- d. Students are able to solve Numerical Problems.
- e. Students are clear in Need & meaning of Index Numbers, Problems involved, in Instruction of index numbers, Price & Quality index numbers (Unweighted), Laspeyre's, Paasche's and Fisher's Index Numbers, Numerical Examples.

B.Com. I Year (II Semester)

Computer for Business & Tally II

Course outcome :-

Students are able to use computer for business

Specific Outcomes:

- a. students are able to understand Basic Accounting, Business organization, Accounting on computer, Tally Fundamental, Features of Tally, Processing transaction in Tally, Generating and printing of accounting report, Tally vouchers and types of vouchers
- b. students have knowledge about Introduction to Trading Accounting, Purchases and sales, Getting Functional with Tally, Display and Report, Tally Audit

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

B.Com. I Year (II Semester)

Entrepreneurship - II

Course outcome:-

Students are aware and got entrepreneurship ability and skills.

Specific Outcomes:

- a. Students are clear in Risk bearing theory of knight, Innovation theory of Schumpeter, Regional climate theory, Entrepreneurial motivation theory institutional support to entrepreneurs.
- b. Students acquired Introduction Evolution of the concept of small scale industry, nature, importance, characteristics and objectives of SSI, policy support for SSI problems of SSI, remedial measures.
- c. Students are able to understand Meaning and Definition, Project classification, project life cycle, Project identification, information sources, and Information centers in India.
- d. Students are clear in Meaning, Components of project report, Contents, importance, Reasons for failure of project report, Model project report

B.Com. I Year (II Semester)

Salesmanship - II

Course outcome :-

Students acquired Qualities and Functions of Salesmanship in a Changing Global Scenario

Specific Outcomes:

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- a. Students are clear in Meaning of Sales Promotion, Methods of Sales Promotion –Personal Selling., Advertising, promotional Mix and Publicity
- b. Students are able to understand Setting up a Sales Organisation, Basic Types of sales Organisation Structure, Centralization V/s Decentralization in Sales Force Organisation.
- c. Students acquired knowledge of Sales Forecasting - Meaning and Scope, Methods of Forecasting, Budgeting -Sales Budget - as a Tool and Technique
- d. Students are clear in Meaning, Definition of Sales Management and Basic Elements / Functions of Sales Management - Planning, organising, Coordinating, Controlling and Motivating.
- e. Students got fair idea about Recruitment, Selection, Training, Motivation. Compensation and Performance Appraisal of Sales Personnel.

B.Com. I Year (II Semester)

Office Management – II

Course outcome :-

1. Students are clear about Group Insurance
2. Students are familiar about Online Office Activities
3. The Knowledge of Office Records & Filing Systems among the Students was increased.
4. The knowledge about Statistical Practices among the Students increased.

Specific Outcomes:

- a. Students are clear about concept of Group Life Insurance, Group Annuities, Franchise Life Insurance, Group Insurance In India, ESI Act [Employees' State Insurance Act]
- b. Students are able to understand Office System, Electronic Data Processing, Word Processing, Letters, Memos And Reports, Mail & Information

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Distribution, Recruitment Processing. Office Records- Principles Of Records Keeping, Kinds Of Records, Filing- Definition Of Filing, Essentials Of An Ideal Filing System, New Methods Of Filing.

- c. Students acquired Need For Statistical Data In The Office, Sources Of Data, Limitation Of Data, Methods Of Collecting Data, Tabulation Of Data, Presentation Of Data.

B.Com Second Year Syllabus (w.e.f.2017-18)

Semester III (CBCS Patterns)

New Trends in Corporate Accounting(CC XI)

Course Outcome:-

Students are able to understand knowledge of new trends in corporate accounting issue of share and redemption share

Specific Outcomes:

- a. Students are clear in Recent Concepts in Corporate Accounting, Introduction to corporate Account , online Banking, E-transaction, D-Mat Account, Debit Card, Credit Card, Swipe Machine, ATM
- b. Students are clear in Issues of Shares, Meaning and procedure of issue, Forfeiture and reissue of Equity Shares, Practical Problems on Accounting Entries of Issue, Pro-rata allotment of Shares.
- c. Students are clear in Redemption of Preference Shares Meaning and Procedure of redemption of preference shares, Types of preference shares, Redemption out of Fresh issue of Equity Shares, Redemption out of revenue Profit of Company, Practical Problems on accounting entries of redemption of preference shares and balance sheet after redemptions of preference shares.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- d. Students are able to understand Company Final Accounts Preparation of profit and loss account, profit and loss appropriation, account and balance sheet in prescribed forms, Profit Prior to in Corporation.

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

Corporate Law (CC XII)

Course outcome :-

Students acquired knowledge and developed understanding of the necessary framework of companies with reference to various provisions or company act-2013

Specific Outcomes:

- a. Students are clear in Introduction Historical Developments of Concepts of Corporate Law in India; Company Definition, meaning, nature and its Characteristics; Types of Companies: Private Company, Public Company, Foreign Company, Government Company, One Man Company.
- b. Students are able to understand Promoters: Meaning, Position, Duties, Rights, Responsibilities and Liabilities, Memorandum of Association and its Alteration, Articles of Association its Alteration, Prospectus – Definition, Abridged Prospectus, Misrepresentations and Penalties.
- c. Students are able to understand Equity Shares with Differential Rights, Issue of Shares at Par, Premium and Discount, Forfeiture and Surrender of Shares, Bonus Issues, Right Issues, Issues of Sweat Equity Shares, Employees Stock Option Scheme.
- d. Students acquired Debenture, Stock, Bonds, Recent Trends and Dynamics of Corporate Debts Financing, Debenture Trust Deed and Trustees, Conversion and Redemption of Debenture.
- e. Students are able to understand Modes of Acquiring Membership, Rights and Privileges of Members , Register of Members, Dematerialization and

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Rematerialization of Securities, Transfer and Transmission of Securities in
Physical and Dematerialized Forms, Nomination

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

Compulsory English- Second Year

Semester III

1. We, the teachers in the department, introduced the students with short stories, essays on a variety of important topics.
2. Encouraged them to understand and appreciate prose writings of well known writers.
3. We helped our students to learn grammar items such as idioms, phrases, and reported speech.
4. We tried to quip them with grammatical knowledge to enable them to write grammatically correct sentences.
5. We took special care to enable them to prepare them for competitive examinations.

B) SL 1)HINDI(SL)

17. Develop competency in Literary Forms(Hindi Poetry & Fiction).
18. Develop Reading ,Writing, & Communication Skill in Hindi.
19. Get information about the History of Ancient, Medieval and modern Hindi Literature.
20. Learn the Literary works on the basis of foundation laid by the scholars.
21. Get Information about the Literary Theory.
22. Develop Approach of Hindi Linguistics & Grammar.
23. Get the jobs for their livelihood.
24. Be Motivated for their further education.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

2)MARATHI(SL)

BCom SY III SEM

7. Students can understand types of literature prose and poetry
8. Students have introduced Medium and Modern prose literature.
9. Students have partly introduced of Medieval and modern Marathi poetry literature.
10. Students have gained how to use language to develop the personality.
11. Students acknowledgement/learned today English words alternative Marathi words.
12. Students introduced values like 'Truth', 'Freedom' and eagerness knowledge through Marathi stories and poems as well as Anchoring.

1.Hitopdesha and Sanskrit sahyacha sopanatik itihasa (1. Hitopdesha / 2.

Hitopdesha and Sanskrit sahyacha sopanatik itihasa (1. Hitopdesha / 2.

Aims :

1. Students got knowledge through stories.
2. Students identified the good and bad people.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

3. Students learnt that not to have averse as averse will cause great damage in their social life.
4. Students aware about the importance of knowledge.
5. Students are able lead to a ideal citizen.

2. Sanskrit sahiyacha Sopapattik Itihas (°ÉÆ°EÞðîÉ °ÉÉÉ½þî°ÉÉSEÉ °ÉÉä{É{ÉÉkÉÉð

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Aims :

1. Students have knowledge of the history of Sanskrit language.
2. Students know about types of stories.
3. Students are able to start writing various stories.
4. Students got practical knowledge through these stories.

Principles of Business Management and practice (CC X III)

Course outcome:-

Students are able to make planning, decision making, controlling, staffing, organizing etc. to understand new approaches in management

Specific Outcomes:

- a. Students are clear in Introduction of Management, Historical development of management (19th to 20th century), Definition of management, Scope of management, Role of management, Management Thinkers, F.W. Taylor and his scientific thought of management, Henry Fayol and his principles of management, Macgregor and his theory.
- b. Students are able to understand Managerial Planning and Decision making, The Concept of Planning, Nature, Importance of Planning, Benefits and

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

effective Planning process, Types of Planning, Decision making, definition and concept.

- c. Students are clear in Staffing and organizing, Nature, Definition, Personnel management, Selection Procedure, Steps of Selection Process, Training and Performance Appraisal, Definition, Importance, Principles of Organization, Types of Organization, Centralization and its Advantages & Disadvantages, Decentralization and its Advantages & Disadvantages.
- d. Students acquired New trends in management, TQM, Quality circles, Public Private Enterprise Partnership, Six sigma and Bench marking, kaizens, Managerial Skills, Need and Importance, Classification of Skills, Process of Management Development, Steps of Management, Development Process, Management Developments Techniques & Methods, Objectives of Management Development, Programs, Planning of Development Program, Effectiveness of Development Program.

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

Cost Accounting – I (Core subject IV)

Course Outcome:-

Students acquired knowledge of cost accounting, single output costing, material cost, labour cost and overhead.

Specific Outcomes:

- a. Students are able to define Introduction to Cost Accounting Meaning, Definition, Nature and Scope, Objectives, Concept of Cost, Elements of Cost & Classification, Methods & Techniques of Costing.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- b. Students are able to define Single Output Costing, Meaning of Cost, Treatment of Stock of Raw Material, WIP, Finished Goods and Numerical Problems on Cost Sheet and Tender.
- c. Students acquired knowledge of Material Cost, Material Control, Purchase Procedure, Methods of Pricing, Material Issues- FIFO, LIFO, Simple & Weighted Average, Inventory Management- Fixation of Stock Levels- Minimum Level, Maximum Level, Reorder Level, Economic Order Quantity, ABC Analysis and solving Numerical Problems on Above.
- d. Students are clear about Labour Cost Meaning, Labour Cost Control, Time Keeping & Time Booking, Idle Time & Labour Turnover, Methods of Wage Payments; time Rate, System, Incentive Plans of Halsey & Rowan, Taylor's Differential Piece Rate System.
- e. Students are able to define Overheads, Meaning, Nature, Collection and Classification of Overheads, Numerical Problems on Machine Hour Rate

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

Banking and Finance(CC XV)

Course outcome:-

Students got knowledge about the Indian Banking system, Banking regulation act 1949, Commercial Bank, Development Bank and Digital Bank.

Specific Outcomes:

- a. Students are able to understand Indian Banking System, Introduction, Meaning and Definition, Evolution of Banking System, Structure of Banking System. Commercial Banking System in India: Introduction, Definitions and Functions. Practical: Accounting Opening in Bank, Filling of Various Forms/Slips, Negotiable Instruments, Account Closure Procedure

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- b. Students are clear in Banking Regulation Act, 1949, Introduction, Need of Banking Regulation Act, History of Banking Regulation Acts, Important Provisions, Social Control on Banking. Practical: Financial Statement of Banks, Visit to Banks
- c. Students are able to understand Nationalization of Commercial Banks Introduction, Objectives of Nationalization of Banks, Nationalization of Commercial Banks, Narsingham Committee Recommendations (I & II) Practical: Narsingham Committee Report
- d. Students are clear in Developments of Banks in India, Introduction, Objectives, Functions, Structure. NABARD, IDBI, ICICI, SFC, IFCI. Practical: Visit to Development Bank in Area.
- e. Students are able to define Digital Banking, Introduction, Importance of Technology in Banking, ATM, Debit Cards, Credit Card, Mobile Banking, Net Banking, EWallets, UPI, NEFT/RTGS, Green Banking, USSD. Practical: Filling of NEFT/RTGS Forms, Understanding ATM Transactions, Using Debit Cards & Credit Cards for online Transactions.

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

Income tax –I (CC XVI)

Course outcome:

Students acquired knowledge of direct and indirect tax

Specific Outcomes:

- a. Students are clear in Introduction, History of Income tax Act 1961, Basic concepts, Agriculture income, Person, Previous Year, Assessment Year, Assesses, Income, Gross Total Income, total Income, Income from Salary

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- b. Students are able to define Income from house property, Income from capital Gain, and Income tax Rule for Problems Previous Year.

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Skill Enhancement Course

Semester III (CBCS Patterns)

Business Ethics (SEC A- I)

Course outcome:-

- students are able to understand ethic and responsibility of Business
- students capacity to think, act and lead ethically enhanced.
- students are able to having an ethical perspective means that they have capacity to maintain ethical attitude and behavior in their personal and professional Pre requisites
- The present discipline is part of cycle of social and economic discipline
- Studying of the discipline is based on the following discipline i.e. Philosophy, Sociology, Psychology, History and Cultural Science
- Student are able to demonstrate the following knowledge and components ability to speak English and to Write English

Specific Outcomes:

- a. Students are clear in Introduction to Business Ethics, Meaning of Ethics and Business Ethics, Objectives of Ethics, Nature of Ethics, Sources of Ethics, Importance of Ethics, Factors, Influencing Business Ethics, Types of Ethics
- b. Students acquired Ethical Aspects in Marketing, Introduction to Marketing, Direct Marketing, Marketing Ethics and Consumer Rights, Marketing Mix, Criticism of Ethics in Marketing

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- c. Students are able to define Ethics in Finance, Introduction, Accountability and Acquisition, Success, Fair value, Finance and Ethics Financial Markets, Ethics in Social Responsibility and Corporate Social Responsibility, Introduction, Material Ethics, Challenging Expectation of Social Responsibilities, Concept of Corporate Social Responsibility, Nature of Corporation & Its Object

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

E- Business Marketing (SEC A - III)

Course outcome:-

- students are aware about e-business marketing.
- students are able to understand the E-market context, E-business mode, performance metric & role of strategic planning.
- students are able to use marketing function of product, pricing distribution and marketing communication for firm, E-marketing strategy.

Specific Outcomes:

- a. Students are able to understand E-Business marketing, Brief History of E-Business and Internet, E-Commerce to E-Business & Spotting E- Business Trends, Building E-Business, Horizontal & Vertical Market Places, Merits and Demerits E-Market Places, Structure, Online Market & Distribution, ECRM, Merits and Demerits, Future Trends
- b. Students are clear in E-Business Application, E-Procurement & E-Payment System, E-Commerce Software & Payment Structure, Advantages, Methods & Techniques, E-Marketing, E-Market Environment
- c. Students can define Business Process Model, Customer Centric Business, Pre-Order, Point of Order & Post-Order, Customer Support, E-Business Environment, Information Society, Multi-Optional Society, Ethics in Electronic Business, Privacy

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

d. Students are clear in Digitizing the Business & E-Business, Design, E-Channel Pattern, E-Portal Pattern, E-Market, Market Pattern, Self Diagnosis

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

Business Environment (SEC A- III)

Course outcome:-

Students got clear idea about business environment

Specific Outcomes:

- a. Students are clear in Nature and Scope of Business Environment, What is Business, Scope of Business, Characteristics of Today's Business, Business Goals, Nature of Environment, Benefits & Limitation of Study of Environment.
- b. Students are able to define Business Environment International Environment, External Environment, Micro Environment, Environmental Change, Techniques for Environmental Analysis, Economic Environment, Nature of Economic Environment, Economic Factors, Basic Economic Systems, Economic Planning
- c. Students are able to define Business and Society, Ecology & Business, Ecology & Economic Development, Nature of Physical Environment, Impact of Business, Integrating Environment & Strategic Management, Integrating Environmental Segments, What is Strategic Management, Benefits and Requisites of Effective Strategy, Strategic Management Process.

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

E-Commerce (SEC A-IV)

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Course outcome:-

- Students are aware about e-commerce.
- Students are able to know the role of E-commerce in world business scenario
- Students acquired the skills to use modern technologies for the business in global world
- Students acquired skills for cyber securities and secure payment gateway for cashless economy.

Specific Outcomes:

- a. Students are able to understand Meaning, Nature, Concept, Advantages, Disadvantages and reason for transacting , online types of e- commerce, Ecommerce models(introduction, Key, element of a business model and categorizing major e-commerce business, models) forces behind of e-commences.
- b. Students are clear in Security and encryption Ned and concepts, The e-commerce security environment (dimension, Definition and scope of e-commerce security) Security threats in E- commerce environment (security, intrusion and breaches attacking methods like hacking, sniffing, cyber – vandalism etc) Technology solution (encryption security channels of communication , protecting networks and protecting serves and clients)
- c. Students are able to understand E –Payment System, Models and methods of e-payment (Debit and credit card, E-wallet, Payatm, VPI, online cash transfer, E-Money) Digital signatures (Procedure, Working and legal position) Payment gateways online banking (meaning concept, Importance, electronic fund transferred NEFT, RTGS Automated clearing house, Automated ledger posing) risks involved in E-Payment.
- d. Students are clear in On line Business Transactions, Meaning, Purpose, Advantages and disadvantages of transacting online E- Commerce application in various industries, like (Banking, Insurance, payment of

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

utility, Bills , Online marketing, e-tailing (Popularity, Benefit, and features) ,Online services (financial, Travel and career) , Auction , Online Portal, Online Learning, Publishing and entertainment, Online shopping (Amazon, Snap deal, Alibaba, Flip cart Etc)

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester IV (CBCS Patterns)

Compulsory English- First Year

Semester IV

1. We encouraged our students to understand the brief history of poetry and its peculiarities.
2. Encouraged our students to understand and appreciate short lyrical poems.
3. We made an attempt to acquaint them with world famous poets such as Wordsworth, Blake, Keats, Byron, Browning and Tagore.
4. We developed in the students communicative competence by encouraging them to learn to read and write and listen good English.
5. The teachers also tried to make the students understand as to what is non-verbal communication and its importance.

B) SL 1)HINDI(SL)

1. Develop competency in Literary Forms(Hindi Poetry & Fiction).
2. Develop Reading ,Writing, & Communication Skill in Hindi.
3. Get information about the History of Ancient, Medieval and modern Hindi Literature.
4. Learn the Literary works on the basis of foundation laid by the scholars.
5. Get Information about the Literary Theory.
6. Develop Approach of Hindi Linguistics & Grammar.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

7. Get the jobs for their livelihood.
8. Be Motivated for their further education.

MARATHI

IV SEM

1. Students understand language different of prose and poetry between medieval and modern.
2. Students learned values of character to learned and mutual understanding through prose study.
3. Students introduced medieval and modern Eris type of poetry and its different aspects.
4. Students introduced with letter writing skill and introduced with official letter writing.

Students can conduct a program

SANSKRIT

1.Karnbharam / 2. Vimansthan adhyaya (Charaksanhita)

(1.ÉðhÉÇ!ÉÉ®ú'ÉÂ 2. Ê'É'ÉÉxÉ°|ÉÉxÉ +vªÉÉªÉ)

Aims :

1. Students know about types of dramas, the importance of character "Karna" in Mahabharat.
2. Students obey the elders. they accept the habit of donating and they stand upon their own promise.

2.Vimansthan adhyaya charaksanhita (Ê'É'ÉÉxÉ°|ÉÉxÉ +vªÉÉªÉ)

Aims :

1. students know the importance of Charaksanhita, Aayurved shastra.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

2. Students are capable to identify good books as well as judge the ideal teacher.
3. student tried to become a good student.

Advanced Corporate Accounting (CC-XVII)

Course outcome:-

the students are able to practically sound in maintaining accounting of corporate world

Specific Outcomes:

- a. Students are clear in Redemption of Debenture, Meaning, types of debenture, Redemption of debenture. Problem on sinking fund Method only
- b. Students are able to Amalgamation of companies Meaning and causes of amalgamation of companies, methods of purchase consideration opening and closing entries in the books of companies and preparation of balance sheet.
- c. Students acquired knowledge about Reconstruction of a company, Meaning and need of reconstruction of company, types of reconstruction. Accounting entries related to internal reconstruction only preparation of revised balance sheet. Holding Company Account, Meaning of holding company and subsidiary company, holding company accounts with its only one subsidiary company, consolidated balance sheet, pre acquisition and post acquisition of profit intercompany debt and bills and debenture, cost of control, minority interest, and practical problem on consolidated balance sheet.
- d. Students are clear in Liquidation of a company Meaning and cause of liquidation of a company, process of liquidation of a company, Role of company liquidation, accounting treatment of voluntary liquidation of a company

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester IV (CBCS Patterns)

Business Law (CC-XVIII)

Course outcome:-

Students acquired knowledge about law related to business

Specific Outcomes:

- a. Students are clear in Indian Contract Act- 1872, Introduction, Definitions, Essentials of valid contract, Types of contract, E contract, Agreement and Contract, Discharge of contract, Remedies for breach of contract, E agreement
- b. Students acquired knowledge about The Negotiable Instruments Act 1881 Introduction, Definitions and Characteristics, Promissory Notes, Bills Of Exchange, Cheque, Holder and Holder in due course, Presentation of negotiable instrument. The Sale of Goods Act 1930, Introduction, Importance Definitions, Formalities of Contract of sales, difference between sales and agreement to sale and higher purchase, Conditions and warranties, Un paid seller.
- c. Students are able to understand Consumer Protection Act 1986, Introduction, Definition, consumer defects, deficiency and unfair trade practices, manufacture, Consumer council.
- d. Students are clear in Online shopping and legal provisions, Introduction, Debit card and credit card purchase protection, consumer right regarding online shopping, selling regulation, five ways to shop online

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Semester IV (CBCS Patterns)

Risk Management (CC XIX)

Course outcome:-

- 1) Students are clear about possible risk events, preventions of risks, measurements of risk, management of risk
- 2) students are able to understand risk management and developed the ability to understand techniques of risk management.

Specific Outcomes:

- a. Students are able to understand Concept, Nature, Need and scope of risk, Sources, measurement, identification and evaluation of Risk. Types of risk: Product market risk and capital market risk, Business risk interest rate risk, Systemic risk, Unsystematic risk, Possible risk Events, risk Indicators.
- b. Students are clear about Risk Management Concept, Risk management Process, pre-requisites and fundamentals, Misconceptions of Risk, An Integrated approach to Corporate risk Management. Risk management approaches and methods. Risk reporting process.
- c. Students are able to understand Instruments and Techniques of Risk Management Hedging Techniques: Internal and External Techniques- Netting, Matching, Leading and Lagging, Price Variation, Short term Borrowing, Pricing in foreign currency, Asset Liability Management. External Techniques: Forwards, Futures, Swaps, Options, Forward Rate Agreement, Caps, Collars, Floors and their applications - Pricing, techniques, operational aspects.
- d. Students are able to understand Portfolio Analysis, Traditional Vs Modern Rationale diversification- Markowitz Theory, Effect of Combining Two Securities Measurement of Expected Return of Portfolio – Portfolio Risk .
- e. Students are able to understand Insurance as an instrument of Risk Cover Marine, Life, Accident, Process, Loss of Profit Export Credit Guarantee Corporation

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester IV (CBCS Patterns)

Advanced Planning in India (CC XX)

Course outcome:-

Students are able to understand economic planning in India

Specific Outcomes:

- a. Students are able to understand Important features of Indian plans, Evolution of planning, objectives of Economic Planning in India, Role of planning in a market economy, Mixed economy and Economic planning, Accomplishments of Economic planning, PURA an appraisal of the planning process.
- b. Students are clear in Agricultural Development, Introduction, Importance of Agriculture in National Economy, Need and Scope for land Reforms in a developing economy, Sources of Agricultural Finance, Model APMC Act, Agricultural subsidies, Investment in Agriculture, National Agriculture Policy. Vision 2020
- c. Students are able to understand Infrastructure Development Introduction, Meaning and definition, Infrastructure and Economic Development, Transport System Role in India's Economic Development, Rail-Road Transport, Power or Electricity, Issues and policies in financing infrastructure development, Regional imbalance.
- d. Students are able to understand Foreign Trade, Meaning and definition of Foreign Trade, Structure and direction of Foreign Trade, Foreign Capital, Issues in Export-Import Policy, New Export-Import Policy (2015-20)- It's Features and Objectives, The progress of Trade Reforms in India, FPI (Foreign Portfolio Investment)

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- e. Students are clear about NITI Aayog, Introduction, Establishment of NITI Aayog, Objectives of NITI Aayog, Features of NITI Aayog, Role and Functions of NITI Aayog, difference between NITI Aayog and Planning Commission, Achievements of NITI Aayog .

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester IV (CBCS Patterns)

Advanced Cost Accounting (CC XXI)

Course outcome:-

Students have knowledge of cost, process, contract and operation

Specific Outcomes:

- a. Students are able to understand Cost Accounting Records of cost Audit Nature of scope of cost audit. Cost Accounting Records and cost Audit. Under company Act- Purpose, scope and Advantages of cost Account, Implementing Authorities of cost Audit, Cost Audit Techniques and Programs, Cost Audit Report, Cost Auditor – Appointment Rights and responsibilities.
- b. Students are clear in Process Costing Meaning and Features of Process Costing Treatment of Normal loss. Abnormal loss and Abnormal Gains Joint Products By – Products and Accounting Practical Problems on above.
- c. Students are able to define Contract costing Meaning and features of Contract costing contract v/s Job costing Treatment of profit and Reserve Profit, value of work-in-progress and Practical Problems on Preparation of contract Account and Balance sheet.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- d. Students are able understand Operating Costing Meaning and Features of operating costing service cost unit. Single and Compound unit. Practical Problems on Transport Industry. Reconciliation of Cost and Financial Account, Need of Reconciliation, reasons for Disagreement in Profit as per cost and Financial Accounts Methods of Reconciliation Procedure of Reconciliation Practical Problems on Preparation of Reconciliation Statement.

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester IV (CBCS Patterns)

Income tax II (CC XXII)

Course outcome:-

Students acquired knowledge about taxable income, computation of tax

Specific Outcomes:

- a. Students are able to understand Exempted Income under Section 10, Income from Profession, Incomes from Business, Income from other source,
- b. Students are clear about Computation of total income with deduction under section 80C 80D 80DD, 80U and 80E

Skill Enhancement course

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester IV (CBCS Patterns)

Retail Business Accounting (SEC B-I)

Course outcome:-

Students are aware regarding retail and accounting transaction

Specific Outcomes:

- a. Students are able to understand Billing and Accounting procedure in retail, Introduction, Billing procedure, Accounting cycle for retail business, Single VS Double entry book keeping system, Computerized Accounting, Automation of billing procedure.
- b. Students are able to Accounting documents for retailers, Bills purchase bill and sales bill, Invoice inward and outward, Delivery challan, Debit and credit note, Voucher Debit and credit, Stock register
- c. Students are clear in Banking operations retailers, Types of bank account, Opening bank account online and offline, Cash deposit and withdrawn online and offline CDM, ATM, RTGS, NEFT, IMTS, Pass book and account statement, Cheque writing, Deposit, online banking
- d. Students are able to define Inventory management, Introduction and type of inventory, Inventory management, Inventory control system
- e. Students are able to define Formal Activities as Writing cash book (traditional method), Using bar code reader for billing, Use of special key board for billing, Preparation of sales bill (manual) and computerized generation of bar code, Preparation of voucher Dr voucher and Cr voucher, Preparation of Dr Note and Cr Note, Preparation of invoice, Preparation of delivery challan, Preparation of stock register, Filing of accounting documentary, Filling of bank account opening form, Cash withdrawal and depositing using automated and manual system, Filing of RTGS AND NEFT FORMS, Reading of pass book and account statement, Writing of cheque, Depositing cheque, Stock verification

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester IV (CBCS Patterns)

Cyber Crimes and Laws in Business (SEC – B II)

Course outcome:-

Students are able to understand the cyber crimes and familiar with the application of cyber laws in business and general.

Specific Outcomes:

- a. Students are clear in Introduction to cyber crimes, Introduction of computer crime and cyber crimes distinction between cyber crime and conventional crimes, cyber forensic, kinds of cyber crimes, cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPR, Computer vandalism, privacy of online data, cyber jurisdiction, copyright issues , and Domain name dispute etc
- b. Students are able to understand Definition and terminology (information technology Act, 2000) Concept of internet, internet Governance, E Contract, E forms, encryption, Data security, Access, Addressee, Adjudication officer, Affixing, Digital signatures, appropriate Government, Certifying authority, certification practice, Certification practice statement, computer, computer Network, Computer resource, Computer system, cyber appellate tribunal, Data Digital signature, Electronic form, Electronic Record, Information Intermediary, Key, Pair, Originator, Public key, Secure System, Verify, subscriber as defined in the information technology Act, 2000
- c. Students are able to understand Electronic Records Authentication of Electronic Records, Legal Recognition of Electronic Records, Legal Recognition of digital signatures, Use of electronic records And Digital

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

signatures in government and its agencies, Retention of electronic records, Attribution, Acknowledgement and dispatch of electronic record, secure electronic records and digital signatures.

- d. Students acquired Cyber Crime in Business Introduction, Different types of cyber crime in business precautions to avoid cyber crime in business (Case Study of cyber crime)

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester IV (CBCS Patterns)

E-Insurance (SEC B - III)

Course Outcomes:

- 1) students has some insight about e-services in insurance sector.
- 2) Students are able to understand online services regarding insurance policy.
- 3) Students acquired insurance knowledge and skills together with technology-familiarity and customer orientation.

Specific Outcomes:

- a. Students are clear about Meaning and Definition of Insurance; Types of Insurance Life Insurance and General Insurance, Selling and Buying of Life Insurance Policies, and General Insurance (Health Insurance Policies, Motor Policies, Property Insurance Policies, Travel Insurance Policies, Crop Insurance) Why, what ,How and dos and don'ts approach in buying

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- b. Students are able to understand Insurance as a Career, Insurance sales Agent, as a career, educational qualifications, how to become a insurance sales agent, insurance sales training, license certifications and registration, important qualities of insurance sales agent, duties of insurance agent, job outlook for insurance agent.
- c. Students acquires knowledge about Information Technology (IT) Application in Insurance, Introduction, objectives, meaning of information technology, insurance related applications, policy management, life insurance applications, insurance software; collection of basic Information of various software used by insurance agents.
- d. Students are able to understand Concept of E-Insurance, E-Insurance meaning, Features of e-insurance account, Benefits of e-insurance account IRCA Guidelines for e insurance policies, insurance Repository, Background, Role and Objectives of insurance Repositories, the repository Eco-system, Meaning of e-insurance account, opening of e-insurance account by insurance repository branch and approved persons, KYC documents, Opening of e-insurance account by insurer, Issuance of e-policy , policy servicing E-insurance application form, statement of account, payment options, grievances mechanism, portability of insurance repository
- e. Students are able to Filing of Forms, Filing of Standard proposal form for life insurance, Health, Motor, Property and Travel insurance, Details of proposer and or/life assured, specialized/ additional information, suitability Analysis, product proposed, filing of claim Forms.

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester IV (CBCS Patterns)

E- Governance (Course B- IV)

Course outcome –

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Students are clear in the concept of e-governance models and online transaction

Specific Outcomes:

- a. Students are able to understand Meaning of governance and e-governance, difference between governance and e-governance, need of e-governance, advantages and disadvantages of e-governance, scope of e-governance, Models of e-governance, Government to Citizens, Government to Employees, Government to Business, Government to Government.
- b. Students acquired knowledge about Areas of E-governance, E-governance in urban areas, E-governance in rural areas, Online Transaction Online payments various bills, Taxes, EMI'S, Paytm, Freecharge, online banking-NEFT,RTGS .

B.Com. T.Y. (Vth Semester)

Advanced Accounting & Auditing – I

Course outcome-

Students are able to do accounting.

Specific Outcomes:

- a. Students are able to understand Branch Accounting (Excluding Foreign Branch) Theory and Practical problems on: Debtors System, Stock and Debtors System, Final Account System, Underwriting of Shares and Debentures, Basic concepts, underwriting commission, preparation of Underwriters Account.
- b. Students are clear in Departmental Accounting, Introduction, Accounting Procedure, Allocation of Common Expenses, Inter Departmental Transfer, Practical Problem

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- c. Students are able to understand Insolvency Account, Introduction, Insolvency Act, Order of Adjudication, Property not Available for distribution, fraudulent Preference, Voluntary Transfer, Insolvency, Procedure, Statement of Affairs, Deficiency Account, Insolvency of Proprietors Firm
- d. Students acquired Farm Accounting, Introduction of Farm Accounting, Features, Objectives of Farm Accounting, Profitability of Crops, Books of Farm Account, Cost and Revenue, Treatment of Specific Item, apportionment bases for common Costs, Final Account Problems

MANAGEMENT ACCOUNTING – I

{Semester – V}

Course outcome –

students are able to analysis interpret and use accounting information in managerial decision making. Students are able to have a good working knowledge of the subject. This course provides the students an understanding of the application of accounting techniques for management.

Specific Outcomes:

- a. Students are able to understand MANAGEMENT ACCOUNTING, it's Meaning - Nature - Scope and Functions of Management Accounting - Role of Management Accounting in Decision Making - Management Accounting and Financial Accounting - Tools and Techniques of Management Accounting.
- b. Students are clear in FUND FLOW STATEMENT Introduction - Meaning - Importance and Limitations of Fund Flow Statement – Preparation of Statement of Changes in Working Capital and Fund Flow Statement, CASH

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

FLOW STATEMENT, Meaning - Significance and Limitations of Cash Flow Statement-Preparation of Cash Flow Statement according to Accounting Standard 3 (AS3).

- c. Students have well knowledge about MARGINAL COSTING AND BREAK EVEN ANALYSIS, Meaning - Advantages and Disadvantages of Marginal Costing - Cost Volume Profit, Analysis - Break Even Analysis - Profit Volume Ratio - Margin of Safety and maintaining a desire level of profit. BUDGET AND BUDGETARY CONTROL Meaning - Objectives - Advantages and Limitations of Budget and Budgetary Control - Prepare a Production Budget - Sales Budget.

ECONOMIC DEVELOPMENT AND PLANNING IN INDIA – I

B.COM III YEAR (V SEM)

Course outcome-

Specific Outcomes:

- a. Students are clear in ECONOMIC DEVELOPMENT OF INDIA, Meaning of underdeveloped developing & developed economies, Basic characteristics of the Indian economy as a developing economy, Major issues of development. NATIONAL INCOME OF INDIA, National income estimate in India, Trends in national income- growth and structure, limitations of national income estimation in India, CSO revised national income series.
- b. Students are able to understand UNIT -3 HUMAN DEVELOPMENT IN INDIA, Concept and measures of human development, Human development index for various states in India, National Human development Report (2001), Progress of human development in India, Direction of policy.
- c. Students acquired knowledge about OCCUPATIONAL STRUCTURE AND ECONOMIC DEVELOPMENT, Economic development and occupational distribution, GDP and employment shares in India, Changing profile of GDP

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

and employment in India, GDP, Employment and productivity per worker in India.

- d. Students are clear in INFRASTRUCTURE IN INDIAN ECONOMY, Infrastructure and economic development, Power and energy, Transport system in India's economic development, Communication system in India, Urban infrastructure, Science and technology, Private investment in infrastructure – Outlook and prospects.

Business Regulatory Framework - I

B.Com. III year-Vth Semester

Course outcome-

Students have brief idea about the framework of Indian Business Law.

Specific Outcomes:

- a. Students are able to understand The Indian Contract Act 1872, Introduction of Contract - Definitions of Contract - Essential Elements of a Valid Contract - Void Agreement - Types of Contract - Contingent Contracts - Quasi Contracts
- b. Students are clear in Performance of Contract, Discharge of Contract Remedies for Breach of Contract, Special Contracts: Contract of Indemnity - Contract of Guarantee – Bailment - Pledge – Agency, Indian Partnership Act 1932, Definitions of Partnership - Formation of Partnership - Registration of Partnership Firm - Types of Partners - Rights and Duties of Partners - Dissolutions of Partnership Firm
- c. Students are able to understand The Sale Of Goods Act, 1930, Introduction - Important Definitions - Contract of Sale - Sale and Agreement to Sell - Kinds of Goods - Some Important Comparisons: Sale & Hire Purchase, Agreement to Sell & Hire Purchase, Sale & Bailment -Conditions and

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Warranties - Transfer of Property in Goods - Performance of Contract of Sale - Unpaid Seller.

Taxation Group - A

B.Com. III year, Vth Sem

Income Tax Law & Practice -I

Course outcome:

Students acquired the course with sound knowledge of the important provisions of the Income Tax law and their applications.

Specific Outcomes:

- a. Students are clear in Assessment of Individuals as Computation of GTI and Total Income of an individual considering the Deductions u/s 80C,80D,80DDand 80E only. Assessment of Partnership Firm Computation of GTI and Total Income of partnership firm considering the deduction U/S 80 regarding partnership firm.
- b. Students are able to understand Assessment of Company Computation of GTI and Total Income of company considering the deduction U/S 80 regarding company, Assessment of Co-operative Societies, Computation of GTI and Total Income of Co-operative Societies.

Taxation Group - A

B.Com. III year, Vth Sem

M-VAT and Service Tax – I

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Course outcome:

Students acquired good knowledge of the important provisions of the Maharashtra Value Added Tax Act and their application in Business and Industry.

Specific Outcomes:

- a. Students are clear in Introduction to VAT: What is VAT? Features of VAT, Merits of VAT, Demerits of VAT, VAT in India. Introduction to M- VAT Act: Different definitions under the act: Business, Dealer, Declared Goods, goods, Manufacturer, Person, Purchase price, Sale price, Tax Free Goods, Who is liable to pay tax under M-VAT Act, Rates of Taxes.
- b. Students are able to understand Registration Procedure under the M-VAT Act: Who get registered? Application for Registration, Grant of Registration Certificate, Cancellation Registration. Sales Tax Authorities: Returns: Various Sales Tax Authorities; Commissioner of Sales Tax, Joint Commissioner, Senior Deputy Commissioner, Deputy Commissioner , Assistant Commissioner and Sales Tax officers.
- c. Students are clear in Returns , Penalty and Interest: Different types of Returns, Penalty and Interest for various defaults, Rates of Penalty and Interest payable by a dealer.

Management Group – B

Human Resource Management I

(Semester V)

Course Outcomes:

Students have sound understanding of the basic principles of Human Resource Management and their applications in the business & industry.

Specific Outcomes:

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- a. Students are able to understand Meaning and Definition, Scope, objectives and Importance of HRM, Human Resource Planning, Human Resource Requirements; HR Forecasting; Job Design; Job Analysis; Job Description and Job Specification.
- b. Students are clear in Recruitment, Meaning and Definition, Importance and Sources of Recruitments Factors, governing Recruitments, Selection, Meaning Definition; Steps in Selection Procedure ; Testing ;Varies types of Testing ; Interview; Types of Interviews; Induction
- c. Students are able to define Human Resource Development, Concept of HRD, HRD Functions; Need and Important of Training; Different Training Techniques (Methods); Management Development, Process; Successful Planning

Management Group – B

Marketing Management -1

{Sem –V }

Course Outcomes:

Students are able to understand the basic principles of Human Resource Management and their applications in the business & industry.

Specific Outcomes:

- a. Students are able to define Marketing: Meaning and Definitions, Scope and Importance of Marketing Marketing Concepts, Functions of Marketing, Marketing Mix, Product Decisions, Concept of Product, Levels of Product, Classification of Product New Product, Development Process, Product Life Cycle Product Line and Product Mix
- b. Students are able to understand Pricing Decisions, Concept of Pricing, Importance of Pricing Decisions Factors affecting Pricing Decisions,

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Physical Distribution Decisions Concept of Distributions Channels Importance of Distribution Channels, Factors influencing the decisions for selection of Distribution Channels, Functions of Distributions Channels, Levels of the Distribution Channels.

- c. Students are clear in Promotion Decisions, Concept of Promotion, Components of Promotion of Mix, Advertising, Media, Characteristics of an Effective Advertisement E-Advertising Salesmanship and functions of Salesman

Group – “C”

E- COMMERCE

B.com V Semester

Paper I E-Commerce: Fundamentals and Application

Course Outcomes:

Specific Outcomes:

- a. Students are able to understand What is e-commerce, Advantages, Types and Classification of ecommerce, Building the Web site, Internet, Online transaction, Shopping Card, Software, Risk of e-commerce, email IDs, Verisign Commerce site.
- b. Students are able to define Commercial Scenarios for the Web - Opportunities and Challenges -Introduction, The World Wide Web as efficient channel, Commercial Medium, Model of Web-based Business, Consumer benefit, financial benefit, Marketing Communication, Operational Benefit. Internet Governance - Introduction, Organisation Governance Responsibilities, Internet Engineering Steering Group (IESG) Internet Society (ISOC), Internet Corporation to Assigned Names and Numbers, Internet Research Task (IRTE).

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- c. Students are able to understand Growth of E-Commerce - Present and potential Data and Measurement issue for ECommerce. The infrastructure for E-Commerce, Recent and Near terms, Growth Rate Telephony, Fax, Video Conferencing and Internet. Entertainment Education Health Services, Professional Services, Publishing, Financial Services.

Paper II E-Commerce: Business to Consumers

Specific Outcomes:

- a. Students acquired knowledge about Current status and Prospects, User and Consumer Profiles, Price & Cost Trends conducting Business-to-Consumer E-Commerce, Rules for Establishing Businesses and effective Electronic Contract, Advertising on Internet.
- b. Students are able to define concept of E-Commerce Jobs and Skills- Introduction, the employment effects of E-Commerce, Job gains and losses in E-Commerce related Industries. E-Commerce Risk and Security- E-Commerce risk, E-Commerce Security, E-Commerce Privacy and Trust, Digital Signature and its Application in E-Commerce.

Group - D

Banking and Insurance

Semester - V

E-Banking and Accounting – I

Specific Outcomes:

- a. Students are able to understand Commercial Bank – Definition, Function of Bank, Principles of Bank – Safety- Liquidity- Profitability and Productibility, Role and Importance of Commercial Bank.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- b. Students are able to define concept of Reserve Bank of India, Introduction, Central Bank- Structure- Management and organization Function of RBI- Credit Control. Regional Rural Bank: Introduction - Role of RRB – Nature – Capital – Organisation – Function – Maharashtra Gramin Bank.
- c. Students are clear about concept of Co-Operative Banks: Introduction – Maharashtra State Co-operative Bank – District Central Co-operative Banks- Urban Co-operative Banks. A role of Urban Cooperative Bank in Maharashtra. Students are able to understand concept of National Agriculture Bank and Rural Development {NABARD} AND Industrial Development Bank of India { IDBI }

Group - D

Banking and Insurance

Semester - V

E-Insurance and Accounting - I

Specific Outcomes:

- a. Students are able to define Introduction of Insurance: Meaning of Insurance, Terms used in Insurance, Insurance and Assurance, Types of Insurance – Life Insurance and General Insurance, IRDA Regulation, Private Insurance Companies, Life Insurance Corporation of India, Introduction, Object, Organisation and function of LIC, Life Insurance Corporation Act, 1956.
- b. Students can define concept of General Insurance Of India: Introduction, objectives, Organisation and Function of GIC, General Insurance Business Act, 1972. National Insurance co Ltd. Kolkatta, New India Assurance co Ltd Mumbai, Oriental Fire & General Insurance Co Ltd New Delhi, United India Insurance Co Ltd, Chenia. Important Provisions of General Insurance Act

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Reserve for unexpired risks, Additional Reserve, Commission, Investment Profit of Insurance Corporation.

- c. Students can describe Preparation of Final Accounts of General Insurance Corporation, Revenue Account, Profit & Loss Account, Balance Sheet in Prescribed, Form.

Group - E

Co-operation & Rural Developments

SEMESTER - V

Paper – Co-operation I

Specific Outcomes:

- a. Students are able to understand Meaning & Definition of co-operation, co-operative movement in India & Maharashtra State. A role of co-operative movement in economic development and social development. Co-operative movement and agricultural developments, Maharashtra State Co-operative Act 1960, Formation share capital members, directors management, Byelaws, Meetings, Accounts and auditing of cooperative societies.
- b. Students are clear in concept of Co-operative Urban Societies, Co-operative agriculture societies, Maharashtra State Co-operative Banks, District Central Co-operative Banks, Urban Co-operative Banks, Final Accounts of Co-operative Banks , Problems, Co-operative Housing Societies - formation, Importance, Functions, Management of Co-operative Housing Society, Co-operative Dairy Farm – Formation, Importance Functions, Management of Co-operative Dairy Farms.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Group – “E”

B.Com. III Year V Semester

Paper Rural Development - I

Specific Outcomes:

- a. Students acquired Rural Development Planning, Meaning of Rural Development, Planning for rural development, Planning process, District planning, Grassroots level planning, Rural Development through voluntary effort's. Voluntary agency, administration, development, developing community based programme and projects.
- b. Students are able to understand Integrated Rural Development Programme. (IRDP), Jawahar Rozagar Yojana (JRY), Employment Assurance Scheme. (EAS)

Group – F Travel and Tourism

Semester – V

Travel – I

Travel Agency Management - I

Course Outcomes:

Students are able to handle function of Travel agency and Tour operation.

Specific Outcomes:

- a. students are able to understand Modes of Travel, {a} Road Transport {b} Rail Transport {c} Air Transport {d} Water Transport, Approval of Travel

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Agents and tour Operators, Approval by Department of tourism, Government of India, IATA rules and regulations for approval of a travel agency. Approval by Airlines and Railways.

- b. Students are clear in Functions of a Travel Agent: Understanding the functions of a travel agency travel information and counseling to the tourist, Itinerary preparation, reservation, ticketing, preparation and marketing of Tour packages, handling business/ corporate clients including conference and conventions. Sources of income: commission, Service Charges.
- c. Students are familiar with Travel Formalities, Travel Formalities, Passport, Visa, Health requirements, Taxes, customs, currency, travel insurance, baggage and airport information. Definition of Travel Agency and differentiation between Travel Agency and Tour Operation business, Arrangements with Hotels, airlines and transport agencies.

Group – F Travel and Tourism

Semester – V

Tourism – I

Course Outcomes:

Students acquired an introductory module giving the basis of Travel and tourism knowledge and application this field.

Specific Outcomes:

- a. Students are able to understand What is Tourism? Definitions and Concepts, tourist destination, services and industry, Types of Tourists, Visitor, Traveler, and Excursionist – Definition and differentiation, The Business of Travel Concept of tourism, Tourism types, Tourism Classification Why is tourism growing, why people travel.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- b. Students are able to define Tourism Planning and development, Need for planning, Planning process, formulation investment and income in tourism development. Government role in planning, Types and Forms of Tourism Inter-regional and intra-regional tourism, inbound and outbound tourism, domestic, international tourism. Forms of Tourism: religious, historical, social.
- c. Students can define Economic and Social significance of Tourism. Economic benefits, Development of infrastructure, Regional development, effect on employment, Economic value of cultural resources.

Advanced Accounting & Auditing – II

{Semester – VI}

Auditing

Course Outcomes:

Students acquired the accounting knowledge and able to apply in different fields also to develop practical knowledge of auditing.

Specific Outcomes:

- a. Students are able to understand Introduction of Auditing, Basic Concepts of Auditing, Distinction between Investigation and Auditing, Classification of Audits, Difference between Government Audit and Commercial Audit, Advantages of Audit, Limitations of Audit. Detection and Prevention of Fraud Types of Errors, Location of Errors, Detection and prevention of Fraud, Auditors position as regards to Frauds and errors.
- b. Students are clear in Audit Evidence, Introduction, Evidence for assertions, formation of opinion, types of evidence, Audit techniques of collecting Audit Evidence, Audit Sampling, Types of Sampling, Company Auditor Qualifications, Appointment, Removal, Power, Duties and Responsibilities.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Auditors Report, Basic elements of Audit report, kinds of audit report, specimen of clean report, specimen of qualified report.

MANAGEMENT ACCOUNTING – II

{Semester – VI}

Course Outcomes:

students are able to analysis interpret and use accounting information in managerial decision making. The students have a good working knowledge of the subject, and understanding of the application of accounting techniques for management.

Specific Outcomes:

- a. Students are clear in FINANCIAL STATEMENT ANALYSIS, Meaning - Nature and Limitation of Financial Statement - Objectives and Methods of Financial Statements Analysis - Comparative Financial Statement - Common Size, Financial Statements and Trend Analysis. RATIO ANALYSIS, Meaning - Advantages and Limitations of ratio Analysis - Classifications of Ratios - Calculation of ratios - Current Ratio - Liquid Ratio - Stock Turnover Ratio – Debtors, Turnover Ratio - Creditors Turnover Ratio - Operating Ratio – Gross Profit Ratio - Proprietary Ratio - Fixed Assets Turnover Ratio - Debt Equity Ratio - Return on Capital employed Ratio - Capital Gearing Ratio.
- b. Students acquired WORKING CAPITAL MANAGEMENT, Concept - Nature - Significance and Factor Determining Requirement of Working Capital - Management of Working Capital - Working Capital Forecasting and Techniques of Forecasting Working Capital, CAPITAL BUDGETING, Meaning and nature of Capital Budgeting, Need & importance of Capital Budgeting, Capital Budgeting Process, Methods of Capital Budgeting or Evaluation of Investment Proposals - Traditional Methods- Time adjusted

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

method or discounted method, RESPONSIBILITY ACCOUNTING, Definition, Meaning, Basic Principles, Basic Process in implementation, Responsibility, Reporting, Centers of Control – Cost Centre, Revenue Centre- Responsibility Centre - Profit Centre- Investment Centre, Benefits of Responsibility Accounting.

ECONOMIC DEVELOPMENT AND PLANNING IN INDIA – II

B.Com. III YEAR (VI SEM)

Specific Outcomes:

- a. Students are able to understand OBJECTIVES AND STRATEGY OF ECONOMIC PLANNING IN INDIA, Objectives and economic Planning in India, Mixed economy and economic planning, Development Strategy in India, Liberalisation, Privatisation and Globalisation, INDUSTRIAL POLICY AND INDIAN PLANNING, Industrial Policy of 1980, Industrial Licencing Policy, Industrial Policy 1991
- b. Students are clear in ECONOMIC REFORMS AND LPG, Performance analysis of public sector, Comparison of the public and private sector, meaning and scope of Privatization Items at Privatization in India, Economic reforms in India. LPG and its impact on Indian Economy, Fair Globalisation and the need for policy framework.
- c. Students can define PLANNING EXPERIENCE IN INDIA, Five year plans, pattern of financing the five year plans in India, Relative merits and demerits of different sources of plan financing, Review of Sixty (60) years of planning of India, ELEVENTH FIVE YEAR PLAN AND INCLUSIVE GROWTH, Economic Scenario on the eve of the eleventh plan, objectives of the eleventh plan, Macro economic dimensions of the eleventh plan, Financing the eleventh plan, Sectoral allocation of resources, Employment perspective in the eleventh plan, Poverty reduction, Regional Disparities in Growth rate.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Business Regulatory Framework - II

B.Com. III Year - VIth Semester

Course Outcomes:

Students have a brief idea about the framework of Indian Business Law.

Specific Outcomes:

- a. Students are able to define The Consumer Protection Act 1986, Definitions - Complaint, Complainant – Consumer - Consumer Dispute –Goods - Manufacturer - Person – Service – Trader - Rights of the Consumer – Consumer, Disputes Redressal Agencies - District Forum - State Commission – National Commission, The Negotiable Instruments Act, 1881 Definitions: {a} Promissory Notes – {b} Bills of Exchange {c} Cheque Holder and Holder in due Course - Presentation of Negotiable Instruments Crossing of a Cheque
- b. Students can define The Factories Act, 1948 Definitions: {a} Worker {b} Factory {c} Occupier {d} Approval Provisions Relating to: {a} Inspecting Staff {b} Health {c} Safety {d} Welfare {e} Working Hours, The Industrial Disputes Act, 1947 Definitions of Industry - Definitions of Industrial Disputes - Authorities for settlement of Industrial Disputes - Strike and Lock Outs - Lay offs and Retrenchment, Cyber Laws and RTI (Right to Information Act 2005), Cyber crimes and Legal provisions relating to cyber crime. Nature and scope of RTI.

Taxation Group - A

B.Com. III Year, VIth Sem

Income Tax Law & Practice -II

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Course Outcomes:

Students have sound knowledge of the important provisions of the Income Tax law and their applications.

Specific Outcomes:

- a. Students are clear in Set-off and Carry Forward of Losses, Meaning of Set off of Losses, Set off under the same head and under the other heads, set off of capital losses, set off of business losses, Meaning of Carry forward of losses, Carry forward of capital losses, Carry forward of business losses and losses under house property income. Simple problems on set off and carry forward of losses of an individual.
- b. Students can understand Deduction from GTI of An Individual and A Hindu Undivided Family, Deduction u/s 80C- in respect of sums paid or deposited in LIP, RPF, PPF, NSC, VIIIth Issue, Home loan Installments and Tuition Fees. Deduction u/s 80D- in respect of Medical Insurance premia, Deduction u/s 80DD- in respect of medical treatment of disabled dependant. Deduction u/s 80E- in respect of interest on higher education loan.
- c. Students are able to define Computation of Tax Liability, Tax Rates in respect of individuals, Computation of Tax Liability of an individual, Provisions concerning advance tax and tax deducted at source, Provisions for filing of return of income.

ssTaxation Group - A

B.Com. III Year, VIth Sem

M-VAT and Service Tax – II

Course Outcomes:

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Students have good knowledge of the important provisions of the Maharashtra Value Added Tax Act and their application in Service.

Specific Outcomes:

- a. Students are clear in Introduction to Service Tax Nature of Service Tax, Tax on Services, Constitution basis of Service Tax, Law Governing Service Tax, service Tax Administration, Charge of Service Tax, Provision, Taxable Service – List service provider, service recipient, Rate, value of taxable service
- b. Students have knowledge of Taxable Service – Classification, Taxable Service, valuation, Exemption, Payment of Service Tax, Point of Taxation Basic Principles Registration, Filing returns. Practising Chartered Accountant, Commercial Training or Coaching Practicle Problems.

Management Group – B

Human Resource Management II (Semester VI)

Course Outcomes:

Students have sound understanding of the basic principles of Human Resource Management and their applications in the business & industry.

Specific Outcomes:

- a. Students know Motivations and Job Satisfaction, Meaning and Definitions Factors of Motivation Importance of Motivation Types of Motivation Job Satisfaction, Wages and Salary Administration, Concept of Wages and Salary Principles of Wages and Salary Administration Types of Wages Incentives Schemes and Fringe Benefits
- b. Students are clear in Performance Appraisal: Concept of Performance Appraisal Objectives of Performance Appraisal Benefits of Performance

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Appraisal Methods of Performance Appraisal, Workers Participation in Management and Empowerment Concept of WPM Forms of WPM - Committees, Suggestion Schemes, Quality Circle Empowerment, Emerging Issues in HRM Human Resource Accounting Human Resource Audit Human Resource Information System TQM Approach to HRM

Management Group – B

Marketing Management – II (Semester VI)

Course Outcomes:

Students have sound understanding of the basic principles of Human Resource Management and their applications in the business & industry.

Specific Outcomes:

- a. Students are able to understand Market Segmentation, Meaning and Concept of Market Segmentation Bases for Market Segmentation, Benefits of Market Segmentation Concept of Target Marketing Concept of Positioning Strategy
- b. Students are able to define Consumer Behaviour, Meaning and Concept of Consumer Behaviour Factors affecting the Consumer, Behaviour Stages in Buying Decision Making Process Organizational Consumer and their Buying Decision Making Process
- c. Students are able to understand Customer Relationship Management, Meaning and Concept of CRM Advantages of CRM Strategies for Maintaining Customer Relations, Marketing Research, Meaning and Concept of Marketing Research Objectives and Importance of Marketing Research Types of Marketing Research Scope of Marketing Research Process of Marketing Research, Recent Trends in Marketing, Green Marketing Rural Marketing Insurance Marketing E-Marketing Event, Marketing Giobai Marketing

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Group – “C”

E- COMMERCE

B.Com. VI Semester

Paper III E-Commerce: Legal Framework & Technology

Specific Outcomes:

- a. Students are able to understand Electronic Data Interchange - What is EDI, Building Block of EDI, system, Benefit of EDI, Application of EDI, E-Commerce -Information Distribution and Messaging: File Transfer Protocol (FTP), Application Electronic Mail, WWW Server.
- b. Students are able to define Framework & Infrastructure of E-Commerce - Framework of E-Commerce, Infrastructure of E-Commerce, Software and E-Commerce.

Paper IV E-Commerce: Marketing & Internet Advertising

Specific Outcomes:

- a. students can define E-Commerce- Information Publishing Technology, Information Publishing, Web Browsers Multimedia content, E-Commerce - Influence on Marketing: Product, Physical Distribution, Price, Promotion, Marketing Communication, Common E-marketing tools.
- b. Students are clear in Internet Advertising- Internet Advertising, Competitive Advertising Media, Models of Internet Advertising Website, Sponsoring, Agents in E-Commerce : Need for agents, types of agents, Agents Technologies, Project - Marketing of Internet Advertising.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Group - D

Banking and Insurance Semester – VI

E- Banking and Accounting - II

Specific Outcomes:

- a. Students can understand I Banking Regulation Act, 1949: Important Legal Provisions - Meanings of Banking Company, Licensing of Banking Companies, Maintenance of Cash Reserve Ratio {CRR}, Statutory Liquidity Reserve {SLR}, Minimum Transfer of Profit to Reserve Fund, Accounting of Banking Companies: Books of Accounts of Banking company, Balance Sheet and profit and loss account of banking companies in prescribed form – practice problems on Banking Final Accounts.
- b. Students are able define III Banking Sector Reforms in India: Non-Performing Assets {NPA}, Capital to Risk Weighted asset Ratio {CRAR}, Basis of Income Recognition, Credit Deposit Ratio { CD Ratio}, Classification of Standard Assets, Sub Standard Assets Bad and Doubt full Debts, Assets Liabilities Management, Exposer Limit, E-Banking: Computer Accounting in Banking Companies, Core Banking, Automated Teller Machine {ATM}, Debit Card and Credit Card, Online Banking, Real Time Gross Settlement {RTGS}, Cheque Truncation System (CTS) Cheque, National electronic Fund Transfer (NEFT)
- c. Students are clear in Audit of Banking Companies: Statutory Audit {CAMEL Rating}, Concurrent Audit, Inspection of Banking by RBI { CAMEL Rating}, Audit Report of Banking Companies.

Group - D

Banking and Insurance Semester – VI

E-Insurance and Accounting

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Specific Outcomes:

- a. Students are clear in Life Insurance Business Meaning of Life Assurance, Types of Life Insurance Policies, Life Insurance Premium, Insurance Claims, Preparation of Final Account of Life Insurance Corporation Revenue Account Profit & Loss Account and Balance Sheet in prescribed form. Practical Problem.
- b. Students are able to understand E- Insurance Computer Accounting of Insurance co., Collection of Premium Online, Disclosures forming part of financial statements, Audit of Insurance Company Statutory Audit of Insurance Company Internal Audit of Insurance Company Inspection by IRDA Audit report of Insurance Company, Bancassurance Bancassurance in a global perspective, Bancassurance in India , Bancassurance model, Guidelines for Bancassurance, future of Bancassurance

Group - E

Co-operation & Rural Developments SEMESTER - VI

Paper – Co-operation II

Specific Outcomes:

- a. Students can define Consumers Co-operative stores – formation, importance, function management of consumer co-operative stores preparation of final accounts of co-operative consumers stores – problem, Co-operative sugar factories – Importance function, formation, management of co-operative Sugar factories.
- b. Students can understand concept of Employees salary earner's co-operative societies – formation Functions importance, management of salary earner's co-operative societies, final account of salary earner's co-operative societies – problem, Co-operative marketing societies - formation, importance, function, Co-operative Department of Maharashtra State Government

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Commissioner, Registrar, Deputy Registrar, Assistant Deputy Registrar, Co-operative officer their powers & duties.

Group – “E”

B.Com. III Year VI Semester

Paper Rural Development - II

Specific Outcomes:

- a. Students are able to define Swarnjayanti Gram Swarajgar Yojana (SGSY), Prime Minister’s Rozagar Yojana. (PMRY), Rural Employment Generation Programme. (REGP), Rashtriya Mahila Kosh, Programmes of Development Finance Corporation.

Group – F

Travel and Tourism Semester – VI

Travel – II

Course Outcomes:

Students are able to understand Travel agents & Tour guide and its application.

Specific Outcomes:

- a. Students can understand Travel Agency, Travel Agents, Tour operators, Function of a travel agent – Travel information, Ticketing, Insurance, Information on destination, package tour, Tours and excursion Travel agency commission How to set up a travel agency, Guiding Concept:

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

Meaning, Concepts & Types of Guides: Conceptual meaning of Tourist Guide, duties and responsibilities. How guides are appointed in tour.

- b. Students are able to understand Responsibilities of Guides: Preparation of a tour: Review of itinerary, Participant list, accuracy, timings and practicality, Identifying the group or individual traveller's special needs. Checking Vehicle, Locating Vehicle and contacting driver; standard of dress and personal grooming; Greeting participants and introducing self; Leading the participant: Skills in leading the group, General instruction to Participants at monuments.
- c. Students are able to understand Personality Developments of Travel agent, Tour operator, Guide Introduction: Meaning of Personality, Personality Factors- external, internal. Effective or winning personality, developing a selling personality. Communication skills Personality grooming, physical fitness, dressing sense, formal and informal clothing, behavior with male and female clients, behavior in office.

Group – F

Travel and Tourism Semester – VI

Tourism – II

Course Outcomes:

Students acquired operation techniques of tourism marketing, basic knowledge of tourism marketing and its application.

Specific Outcomes:

- a. Students are able to define Principles of Tourism marketing Principles of marketing, Determination of objectives integrated marketing, Tourist marketing mix, Marketing tools- promotion, communication in tourism promotion. Advertising agencies, Tourism Marketing Mass production and

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

markets, marketing concepts, marketing in Tourism, Market segmentation – its bases, marketing process and functions.

- b. Students can understand concept of Tourism Promotion Advertising, sales support, public relations, Tourist publication evolution and modern Trends, Accommodation History and need of Hotel, Types of Hotels, Classification of Hotels, Registration and gradation of Hotels changing of profile of accommodation sector, Role of Travel agency in Tourism Thomas cook and the organization of Travel. Keshri Tours and the organization of tour.

SYLLABUS FOR B.COM THIRD YEAR

SIX SEMESTER

With effect from June 2013 - Restructured w.e.f. 2016-17

B.Com. III Year, UGC Vocational Course Group (Tax Procedure & Practice)

Paper I: Income Tax Procedure & Practice-I

Course Outcomes:

Students acquired sound knowledge of the important provisions of the Income Tax law and their applications in solving problems on computation of Total Income and Tax Liability of an individual a HUF.

Specific Outcomes:

- a. Students are able to understand Assessment of Individuals: Computation of GTI and Total Income of an individual considering the Deductions u/s 80C,80D,80DDand 80E only, Assessment of Hindu Undivided Families: Computation of GTI and Total Income of a HUF considering the Deductions u/s 80C,80D and 80DD only.
- b. Students are clear in Computation of Tax Liability: Tax Rates in respect of individuals and HUFs, Computation of Tax Liability of an individual and a

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

HUF, Set-off and Carry Forward of Losses: Meaning of Set off of Losses, Set off under the same head and under the other heads, set off of capital losses, set off of business losses. Meaning of Carry forward of losses, Carry forward of capital losses, Carry forward of business losses and losses under house property income. Simple problems on set off and carry forward of losses of an individual.

- c. Students can define Deductions From GTI of An Individual and A Hindu Undivided Family: Deduction u/s 80C- in respect of sums paid or deposited in LIP,RPF,PPF,NSC VHIth Issue, Home loan Installments and Tuition Fees. Deduction u/s SOD-in respect of Medical Insurance premia, Deduction u/s 80DD- in respect of medical treatment of disabled dependant. Deduction u/s 80E-in respect of interest on higher education loan

B.Com. III Year, Vth Sem

UGC Vocational Course Group (Tax Procedure & Practice)

Paper II: MVAT & Service Tax Procedure & Practice-I

Course Outcomes:

Students have good knowledge of the important provisions of the Maharashtra Value Added Tax Act and their application in Business and Industry.

Specific Outcomes:

- a. Students are clear in Introduction to VAT: What is VAT? Features of VAT, Merits of VAT, Demerits of VAT, VAT in India, Introduction to M- VAT Act: Different definitions under the act: Business, Dealer, Declared Goods, goods, Manufacturer, Person, Purchase price, Sale price, Tax Free Goods, Who is liable to pay tax under M-VAT Act, Rates of Taxes, Registration Procedure under the M-VAT Act: Who get registered? Application for Registration, Grant of Registration Certificate, Cancellation Certificate of Registration.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- b. Students have clear idea about Types of Dealer: Various types of Dealer under MVAT- Unregistered Dealer, Composite Dealer Registered Dealer, Regular Dealer, yrComputation of Tax liability: Computation of Tax liability under composite dealer, Unregistered dealer, Regular Dealer and Registered Dealer under MVAT Act

B.Com. III Year, VIth Sem

UGC Vocational Course Group (Tax Procedure & Practice)

Paper I: Income Tax Procedure & Practice-II

Course Outcomes:

Students have sound knowledge of the important provisions of the Income Tax law and their applications in solving problems on computation of Total Income and Tax Liability of an individual a HUF.

Specific Outcomes:

- a. Students are clear in Assessment of Firms: Computation of GTI and Total Income of Firm considering the Deductions u/s 80G & 80IB, Assessment of Companies: Computation of GTI and Total Income of a Companies considering the Deductions u/s 80 G and 80 IB, Computation of Tax Liability: Tax Rates in respect of Firms And Companies, Computation of Tax Liability of Firms and Companies.
- b. Students are able to understand Advance Tax: Concept of Advance Tax, Corporate Assesse, Non corporate Assesse Computation of Advance Tax Liability, Tax Deducted At Source: Concept of TDS, TDS on Salary, TDS on Interest other than Securities, TDS on Rent TDS on Contractor.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

B.Com. III Year VIthSem

UGC Vocational Course Group (Tax Procedure & Practice)

Paper II: MVAT & Service Tax Procedure & Practice-II

Course Outcomes:

Students have good knowledge of the important provisions of the Maharashtra Value Added Tax Act and their application in Business and Industry.

Specific Outcomes:

Students are able to understand Concept and General Principle Levy of Service Tax In India Constitutional Authority Tax Law and Procedure, Service Tax and Chartered Accountant, Taxable services Taxable Services Practising Chartered Accountant Consulting Engineer Commercial Training or Coaching, Computation of Service Tax Liability: Concept of Input and Output services. Input Credit / set-off CENVAT credit setoff, Registration, Records, Filing of Returns & Assessment. Registration Books & Records Assessment and Returns, Payment of Service Tax Payment of service Tax, Due date of payments, Small Service Provider Interest on delay Payments.

Environment study

- Student became well aware about the environment and surrounding geography.
- Students got the knowledge of natural sources, its limitation.
- Students have started to take care of natural resources properly.
- Students got knowledge about various types of pollutions and remedies to overcome the problems of pollutions.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.

- Students are made aware on the global warming and its impact on the lives of planet earth.

Program, course and specific outcomes. B. Com.
Nutan mahavidyalay, selu.