

Dadasaheb Tirodkar Educational Academy's
**PADMASHRI BABASAHEB VENGURLEKAR MAHAVIDYALAYA,
PANDURTITHA**
(Affiliated to University of Mumbai)



COURSE OBJECTIVES

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Semester I

Accountancy and Financial Management I

1. To enable and to equip the students with the basic functions and tools of accountancy and financial management.
2. To develop knowledge and understanding of manufacturing concern.

Commerce I (Introduction to Business)

1. To familiarize the students with basic concepts of business.
2. To develop knowledge and understanding of business.
3. To make students aware of current trends in business.

Business Economics I

1. To facilitate the students with the basic concepts of microeconomics and its application to business situations.
2. To guide the students in understanding the real-world market situations and business application.

Business Communication I

1. To develop awareness of the complexity of the communication process
2. To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener.
3. To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups

Environmental Studies I

1. To develop awareness about sustainable development of environment among the student.
2. To familiarise the students with the basic concepts of environment.

Foundation Course I

1. Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender.
2. Understand the concept of disparity as arising out of stratification and inequality.
3. Understand inter-group conflicts arising out of communalism

Mathematical and Statistical Techniques I

1. To introduce mathematics and statistics to undergraduate students so that they can use them in the field of commerce and industry to solve the real life problems.

2. To understand mathematics in shares in mutual funds.
3. To understand the basic concept of permutation, combination and linear programming problems.

Semester II

Accountancy and Financial Management II

1. To familiarize the students with accounting from incomplete records.
2. To understand the concept and its application of Consignment & Branch account.
3. To understand the concept, Computation of loss and, claim settlement of fire insurance.

Commerce II (Service Sector)

1. To familiarize the students with basic concepts of services.
2. To develop knowledge and understanding of services.
3. To make students aware of current trends in Services Sector.

Business Economics II

1. To understand the Market Structure in perfect competition and monopoly.
2. To make aware to student about pricing and output decision under imperfect Competition.
3. To understand the concept of Pricing Practices and Evaluating Capital projects.

Business Communication II

1. To develop the different communication skills among the students.
2. To understand the concept of different types of group communication.
3. To develop effective writing skills so as enable students to write in a clear, concise, persuasive and audience centred manner.
4. To develop ability to communicate effectively with the help of electronic media.

Environmental Studies II

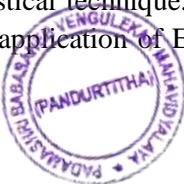
1. To make aware solid waste for management for sustainable society.
2. To familiarise the environmental problems in agriculture and industrial development.
3. To understand the scope of tourism development and its positive and negative impact on environment.

Foundation Course II

1. To familiarise the students with the basic concepts of liberalization, privatization and globalization.
2. To make aware students of human rights.
3. To make aware significance of values, ethics and prejudices in developing the individual.

Mathematical and Statistical Techniques II

1. To Understand the concept of Functions, Derivatives and their Application.
4. To understand the Various statistical technique.
5. To understand the concept and application of Elementary Probability Distribution.



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Semester III

Accountancy and Financial Management III

1. To understand the simple partnership final accounts related with reconstitution of partnership firm.
2. To understand the process of amalgamation, conversion and sale of partnership firm into limited company.

Financial Accounting and Auditing – Introduction to Management Accounting

1. To familiarise the learners with proforma of vertical balance sheet and income statement and practical implementation for analysis.
2. To make aware the learners with the computation of various budget.
3. To understand various ratios and learn actual implementation of decision making in business.

Commerce III (Management: Functions and Challenges)

1. To make the learners aware about conceptual knowledge and evolution of management.
2. To familiarize the learners with the functions in Management.

Business Economics III (Elements of Macro-economics)

1. An overall approach to macroeconomics is to examine the economy as a whole.
2. This course is an introduction to the basic analytical tools of macroeconomics to evaluate macro-economic conditions such as inflation, unemployment and growth.
3. It is designed to make system of overall economy understandable and relevant.
4. The aim is to provide a clear explanation of many aspects of aggregate economic variables to inspire a consistent way of thinking about key macroeconomic phenomena.
5. It intends to familiarize the commerce students with basic concepts of macroeconomics and with certain common features of economic occurrence in the real world.

Advertising I

1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
2. It aims to orient learners towards the practical aspects and techniques of advertising.
3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising.

Foundation Course – Contemporary Issues III

1. To understand human rights, violations and redressal.
2. To understand co-relation between science and technology.
3. To make aware a dealing with environmental concerns related with disaster management.



Business Law

1. To provide a conceptual study about the framework of Indian Business Laws.
2. To orient students about the legal aspects of business
3. To familiarize the students with case law studies related to Business Laws.

Semester IV

Accountancy and Financial Management IV

1. To understand the simple partnership final accounts related with reconstitution of partnership firm.
2. To understand the process of amalgamation, conversion and sale of partnership firm into limited company.

Financial Accounting and Auditing – Auditing

1. To understand the basic concepts of auditing.
2. To understand need and significance of audit planning, procedure and documentation.
3. To familiarise the techniques of auditing.

Commerce IV (Management: Production & Finance)

1. To acquaint the learners with the basic concepts of Production Management, Inventory Management & Quality Management.
2. To provide basic knowledge about Indian Financial Systems.
3. To update the learners with the recent trends in Finance.

Business Economics (Foundation of Public Finance)

1. Public Finance Issues are central to economic and Political discourse worldwide, as one of the primary functions of government is to generate resources from its people to spend money for improving the lives of its people.
2. The primary objective of this course is to provide students with the tools to understand the underlying concepts and practical trade-offs entailed in Public finance policy alternatives.
3. It is strongly recommended to analyse Union budget of ongoing financial year in the class room.

Advertising II

1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
2. It aims to orient learners towards the practical aspects and techniques of advertising.
3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising.

Foundation Course – Contemporary Issues IV

1. To make aware among the student the value system and gender sensitivity and human empowerment.
2. To understand the environment and energy conservation programme.



3. To make aware the concepts of disaster management and preparedness among the students.

Business law

1. To provide a conceptual study about the framework of Indian Business Laws.
2. To orient students about the legal aspects of business
3. To familiarize the students with case law studies related to Business Laws.

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Semester V

Financial Accounting and Auditing VII - Financial Accounting

1. To familiarise the learner with knowledge and comprehension on the particular conditions relevant for public sector accounting.
2. To improve the ability to identify and analyse financial accounting problems and opportunities in real life situations.
3. To familiarise emerging trends in accounting.

Financial Accounting and Auditing VIII - Cost Accounting

1. To familiarise basic terminology of cost accounting.
2. To ascertain the profitability of each of the products and advice management as to how the profit can be maximise.
3. To reveal sources of economy by installing and implementing a system of cost control for material, labour and overheads.

Commerce V(Marketing)

1. To Identify core concepts of marketing and the role of marketing in business and society.
2. To develop Knowledge of social, legal, ethical and technological forces on marketing decision-making.
3. To enhance ability to develop marketing strategies based on product, price, place and promotion objectives.
4. To Increase ability to communicate the unique marketing mixes and selling propositions for specific product offerings.

Business Economics V

1. To understand the basic concepts of macro-economic aspects in India.
2. To familiarise Recent trends, issues and challenges in Banking and Insurance Industry.
3. To understand the history of Industry and Service Sector During Post Reform Period

Direct & Indirect Taxation Paper – I

1. To familiarise basic terminology of direct tax.
2. To understand computation of net taxable total income of the individual.



Marketing Research Paper I

1. Demonstrate on understanding of the role and process of research in making marketing decisions.

Semester VI

Financial Accounting and Auditing IX - Financial Accounting

1. To enable the students to combine practice and theoretical knowledge of financial accounting.
2. To develop awareness of emerging trends in financial accounting.
3. To provide decision making skills to the students in the financial analysis context.

Financial Accounting and Auditing X - Cost Accounting

1. To provide a correct analysis of cost both by process or operations and by different elements of cost.
2. To exercise effective control in stock of raw material, WIP, consumable stores and finished goods in order to minimise the capital locked up in this stock.
3. To familiarise the learner about the accounting of contracts.

Commerce V (Human Resource Management)

1. To contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.
2. Administer and contribute to the design and evaluation of the performance management program.
3. Research and support the development and communication of the organization's total compensation plan.
4. Research and analyse information needs and apply current and emerging information technologies to support the human resources function.

Business Economics VI

1. To make aware the learners about international trade.
2. to understand the role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India.

Direct & Indirect Taxation Paper II –

1. To understand the basic concepts related to GST
2. To acquaint with the latest amendments made in connection with indirect taxation
3. To update the procedural part of GST

Marketing Research Paper II



1. Integrate knowledge skills and techniques of marketing research in a marketing research process

B. Com Semester wise Course Outcomes

- **Semester I**

Sr. No.	Name of the Course	Outcomes
1.	Commerce	<ul style="list-style-type: none"> • Transmits understanding of basic concepts of business along with setting business unit and logical provisions for initiating business. • Gives clue to learners on entrepreneurship and exposes them to problems and prospects of women entrepreneurs. • Conveys to the learners the current trends in business.
2.	Accountancy	<ul style="list-style-type: none"> • Inculcates knowledge of various accounting concepts and policies. • Introduces the students to working knowledge of Accounting Standards issued by the ICAI.
3.	Economics	<ul style="list-style-type: none"> • Familiarizes the students with the basic concepts of micro economics and its applications to business situations. • Guides the students towards understanding the real world market situations & business applications.
4.	Foundation Course	<ul style="list-style-type: none"> • Creates understanding of multi-lingual, multi-religious, multi-cultural nature & political nature of Indian society. • Creates understanding of the Indian Constitution & the disparity in Indian society
5.	Business Communication	<ul style="list-style-type: none"> • Corporate communication helps future managers and employees in performing managerial functions smoothly. • Creates awareness, imparts knowledge, shapes attitudes and overall improves overall interaction between people.
6.	Environmental Studies	<ul style="list-style-type: none"> • Makes students learn the role of environment and ecosystem. • Creates awareness about the relationship between population & environment.
7.	Mathematics and Statistics	<ul style="list-style-type: none"> • Introduces mathematics & statistics to undergraduate students of commerce so that they can use them in the field of commerce & industries to solve the real life problems. • Facilitates decision making with the help of decision making techniques



- Semester II

Sr. No.	Name of the Course	Outcomes
1.	Commerce	<ul style="list-style-type: none"> • Makes learners understand the fundamentals of services, and plans regarding various strategies to increase service and trends in services. • Imparts knowledge related to retail changes in India with global perspective and converses on problems and prospects in retailing. • Furnishes details regarding BPO, KPO and various e-commerce activities focusing on logistics
2.	Accountancy	<ul style="list-style-type: none"> • Understands the techniques of consignment, Branch and Accounting methods. • Acquaints learners with knowledge regarding accounting procedures related fire Ins. claims and the process of claims.
3.	Economics	<ul style="list-style-type: none"> • Enables understanding of the relationship between different market structures and how they compare and contrast with one another. • Enables understanding of how a firm sets price for its products by using different methods..
4.	Foundation Course	<ul style="list-style-type: none"> • Makes learners understand different evolution of Human Rights. • Creates the basic understanding about the issues related to economic changes and its impact on different fields.
5.	Business Communication	<ul style="list-style-type: none"> • Equips the students to learn the principles of effective communication so that they can communicate with confidence in the corporate world. • Imparts the techniques of group discussion, the guidelines of preparing for the interview along with the knowledge of drafting different formats of letters like inquiry, sales, marketing, claim, adjustments, appointment and termination.
6.	Environmental Studies	<ul style="list-style-type: none"> • Makes students aware about waste management. • Exposes learners to the impact of Industrial development on Agriculture.
7.	Mathematics and Statistics	<ul style="list-style-type: none"> • Prepares students to develop skills to solve financial problems. • Creates awareness of applications of Derivatives to concepts in Economics.



- Semester III

Sr. No.	Name of the Course	Outcomes
01	Accountancy and Financial Management	<ul style="list-style-type: none"> • Updates students with working knowledge of accounting standards issued by ICAI. • Imparts conceptual knowledge of various accounting concepts, conventions and policies..
02	Introduction to Management Accounting	<ul style="list-style-type: none"> • Enables them to know the concept of capital budgeting with reference to time value of money. • Enables understanding of the functions, advantages, limitations of management accounting.
03	Commerce	<ul style="list-style-type: none"> • Creates understanding of the concept of management along with evolution of management. • Let's students become aware about universal application of functions of Management..
04	Business Economics	<ul style="list-style-type: none"> • Creates awareness among students about various economic conditions of macro - economics such as inflation, unemployment etc. • Examines the economy as a whole and inspires a consistent way of thinking about key macroeconomic phenomena.
05	Advertising	<ul style="list-style-type: none"> • Updates students about current trends in advertising. • Acquaints students about various tools of IMC and careers in advertising.
06	Foundation course	<ul style="list-style-type: none"> • Gives basic understanding on issues related to human rights violations, ecology and urban-rural disparities in access to health and education. • Creates the importance of developing scientific temper towards technology and its use in everyday life.
07	Business Law	<ul style="list-style-type: none"> • Provides a brief idea about the frame work of Indian business law. • Familiarizes the students with case law studies related to business law.



- Semester IV

Sr. No.	Name of the Course	Outcomes
01	Introduction to Auditing	<ul style="list-style-type: none"> • Imparts knowledge of audit planning, procedures and documentation and assurance standards. • Instills elementary understanding of internal control and internal audit.
02	Accountancy and Financial Management	<ul style="list-style-type: none"> • Imparts conceptual knowledge of various accounting concepts, conventions and policies. • Inculcates knowledge about accounting methods, practices and techniques particularly pertaining to joint stock companies.
03	Commerce	<ul style="list-style-type: none"> • Provides basic knowledge of production management, inventory management, and quality management. • Updates learners with recent trends in finance.
04	Business Economics	<ul style="list-style-type: none"> • Enables students to understand the primary functions of government like revenue, expenditure, debt and helps to analyze budget. • Provides students with the tools to understand the underlying concepts and practical trade offs entailed in public finance policy alternatives.
05	Advertising	<ul style="list-style-type: none"> • Creates understanding of the construction of effective advertisement. • Highlights the role of advertising for the success of brands and its importance within the marketing function of the company.
06	Foundation course	<ul style="list-style-type: none"> • Develops a basic understanding about rights of citizen, ecology, role of modern technology. • Provides an overview of significant skills required to address competition in career choices.
07	Business Law	<ul style="list-style-type: none"> • Acquaints students with laws related to Indian Companies' Act 2013, IPR, Partnership Act 2008, and Consumer Protection Act. • Provides a brief idea about the frame work of Indian business laws.



• Semester V

Sr. No.	Name of the Course	Outcomes
01	Financial Accounting and Auditing Paper	<ul style="list-style-type: none"> Creates awareness about company accounts with provision of various companies act. Provides knowledge about the buyback of shares, investment account with their accounting treatment.
02	Cost Accounting and Auditing Paper	<ul style="list-style-type: none"> Impacts the knowledge of various costs on the basis of element behavior and functions. Helps in ascertaining the cost of material and labour.
03	Commerce V	<ul style="list-style-type: none"> Intercepts and familiarizes students with different and basic concepts of marketing mix, MIS and Marketing Research. Updates students about marketing challenges faced by marketing managers in 21st century. Makes students aware about competitive strategies for market leader, and various aspects of market.
04	Business Economics	<ul style="list-style-type: none"> Assess the performance of commercial banks in agricultural credit. Identifies and explains economic concepts and theories related to the behavior of economic agents, markets, industry legal institutions, social norms and government policies.
05	Direct Taxation (Elective)	<ul style="list-style-type: none"> Creates an understanding of the basic concept of Direct Tax and basic definition related to Direct Tax and assessee. Provides learners an idea of the process and techniques of calculation of taxability and tax liability.
06	Export Marketing (Elective)	<ul style="list-style-type: none"> Furnishes learners with basic concepts and global framework for export marketing. Instructs learners about basic financial incentives and updates them with current trends in export marketing.



• Semester VI

Sr. No.	Name of the Course	Outcomes
01	Financial Accounting and Auditing Paper	<ul style="list-style-type: none"> • Imparts knowledge about accounting treatment of amalgamation of companies, Foreign currency transactions. • Helps students in gaining practical knowledge of Accountancy.
02	Cost Accounting and Auditing Paper	<ul style="list-style-type: none"> • Creates understanding on the various techniques of costing like Contract, Process, Standard and Marginal. • Imparts knowledge on various emerging concept of cost accounting like cycling costing, Bench Marking etc.
03	Commerce VI	<ul style="list-style-type: none"> • Refurbishes students with fundamental aspects of HRM, the role, functions and process of HRM. • Explains students the applications of HRIS and different theories of leadership and motivation. • Updates learners with recent trends in HRM and make students aware about challenges faced by HR managers.
04	Business Economics	<ul style="list-style-type: none"> • Creates an understanding of the nature of International Trade and the nature of International organization such as the United Nations, the International Bank for Reconstruction and Development (World Bank), International Monetary Fund, World Trade Organization and their effects on business. • Creates understanding of the rate of exchange and how the rate of exchange is determined.
05	Indirect Taxation (Elective)	<ul style="list-style-type: none"> • Enables learners to acquire the knowledge of Goods and Services • Explores the process of Registration, place and value of supply and computation of tax liability.
06	Marketing Research (Elective)	<ul style="list-style-type: none"> • Provides information regarding product planning and pricing decisions for export marketing. • Instructs students regarding various sources of export finance and provides knowledge regarding export procedure and documentation.




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