Sonopant Dandekar Shikshan Mandali's

Sonopant Dandekar Arts, V.S. Apte Commerce and M.H. Mehta Science College, Palghar

Kharekuran Road, Palghar (W), Tal. & Dist – Palghar, Maharashtra

FACULTY OF COMMERCE

Bachelor of Commerce (CBCS Rev. 16)

Course Outcome

MDeshmukh

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Subjects Offered by the Institute			
First Year – Bachelor of Commerce			
Sr. No.	**Semester – I**	**Sr. No.**	**Semester – II**
1	COMMERCE - I	1	COMMERCE - II
2	Business Economics-I	2	Business Economics-II
3	Environmental Studies I	3	Environmental Studies II
4	Foundation Course - I	4	Foundation Course II
5	Mathematical and Statistical Techniques I	5	Mathematical and Statistical Techniques II
6	Business Communication I	6	Business Communication II
7	Accountancy and Financial Management I	7	Accountancy and Financial Management II

Subjects Offered by the Institute			
Second Year – Bachelor of Commerce			
Sr. No.	**Semester – III**	**Sr. No.**	**Semester – IV**
1	COMMERCE - III	1	COMMERCE - IV
2	ADVERTISING - I	2	ADVERTISING - II
3	BUSINESS LAW - I	3	BUSINESS LAW – II
4	BUSINESS ECONOMICS-III	4	BUSINESS ECONOMICS-IV
5	ACCOUNTANCY AND FINANCIAL MANAGEMENT III	5	ACCOUNTANCY AND FINANCIAL MANAGEMENT IV
6	FINANCIAL ACCOUNTING AND AUDITING – INTRODUCTION TO MANAGEMENT ACCOUNTING	6	FINANCIAL ACCOUNTING AND AUDITING –AUDITING
7	FOUNDATION COURSE - CONTEMPORARY ISSUES -III	7	FOUNDATION COURSE - CONTEMPORARY ISSUES -IV

Subjects Offered by the Institute			
Third Year – Bachelor of Commerce			
Sr. No.	**Semester – V**	**Sr. No.**	**Semester – VI**
1	COMMERCE V (MHRM)	1	COMMERCE VI (MHRM)
2	MARKETING RESEARCH - I	2	MARKETING RESEARCH - II
3	EXPORT MARKETING - I	3	EXPORT MARKETING - II
4	COMPUTER SYSTEM AND APPLICATION - I	4	COMPUTER SYSTEM AND APPLICATION - II
5	EMSSI - I	5	EMSSI – II
6	BUSINESS ECONOMICS-V	6	BUSINESS ECONOMICS-VI
7	FINANCIAL ACCOUNTING AND AUDITING VII - FINANCIAL ACCOUNTING	7	FINANCIAL ACCOUNTING AND AUDITING IX - FINANCIAL ACCOUNTING
8	FINANCIAL ACCOUNTING AND AUDITING VIII - COST ACCOUNTING	8	FINANCIAL ACCOUNTING AND AUDITING X - COST ACCOUNTING
9	DIRECT AND INDIRECT TAXATION PAPER I	9	DIRECT AND INDIRECT TAXATION PAPER II
10	LITERATURE IN MARATHI	10	LITERATURE IN MARATHI

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Sonopant Dandekar Arts, V. S. Apte Commerce and M.H. Mehta Science College, Palghar		
Syllabus Copy Link:	http://old.mu.ac.in/wp-content/uploads/2016/06/4.76-B.-Com-Semester-I-and-II-Syllabus-with-Course-Structure.pdf		
Department	COMMERCE		

Course Code:	UBCOMFSI	**Class:**	FYBCOM	**Semester:**	I
Course Name:	COMMERCE – I (Introduction to Business)				

Course Objectives:		
1.	To impart the basic knowledge of setting up a business unit.	
2.	To make learners aware of basic requirements and return and legal provisions for starting a business.	
3.	To give elementary knowledge to learners about Entrepreneurship.	
4.	To expose them Problems and prospects of Women Entrepreneurs.	
Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be aware of various concepts of business and its classification.	Remember
CO2:	learners will understand the different constituents of the business environment	Understand
CO3:	Learners will be able to comprehend promotion, its statutory requirements and training institutions.	Analyze
CO4:	Learners will be able to recognize the importance of women entrepreneurs.	Evaluate

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Department	B.Com		

Course Code:	UBCOMFSI	**Class:**	FYBCOM	**Semester:**	I
Course Name:	Business Economics I				

Course Objectives:

1.	To provide foundations of economics includes basic tools, Basic economics relations, functional relations and equations.
2.	To understand scope of Business economics, the significance of Business economics and use of marginal analysis in decision making.
3.	To study behavior of a unit and demand analysis.
4.	To understand theory of production, cost of production and extensions of cost analysis.

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will acquire knowledge of foundations of economics including basic tools, Basic economics relations, functional relations and equations.	Understand and Apply
CO2:	Learners will understand the scope of Business economics, the significance of Business economics and use of marginal analysis in decision making.	Understand
CO3:	Learners will prepare for the study behavior of a unit and demand analysis.	Understand
CO4:	Learners will understand theory of production, cost of production and extensions of cost analysis.	Analyze

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Department	B.Com		

Course Code:	UBCOMFSI	**Class:**	FYBCOM	**Semester:**	I
Course Name:	Environmental Studies I				

Course Objectives:

1.	To demonstrate comprehension and application of the concepts of environment and ecosystem and outline the importance and scope of environmental studies
2.	To apply the principles of sustainable development and natural resources and analyze the methods of resources conservation
3.	To evaluate the impact of population growth and associated concerns globally and in India and analyze demographic transition theories
4.	To explore the impact of urbanization on the environment and problems of migration
5.	To demonstrate proficiency in reading thematic maps, understanding map filling concepts, and calculating ecological footprints to assess environmental impact and resource consumption

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to demonstrate comprehension and application of environmental and ecosystem concepts, outlining the importance and scope of environmental studies.	Understand
CO2:	Learners will be able to apply principles of sustainable development and natural resources, analyzing methods of resource conservation effectively.	Apply
CO3:	Learners will be able to evaluate the impact of population growth and associated concerns globally and in India, analyzing demographic transition theories proficiently.	Evaluate
CO4:	Learners will be able to explore the impact of urbanization on the environment and problems of migration critically.	Understand
CO5:	Learners will be able to demonstrate proficiency in reading thematic maps, understanding map filling concepts, and calculating ecological footprints to assess environmental impact and resource consumption accurately.	Understand

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Department	B.Com		

Course Code:	UBCOMFSI	**Class:**	FYBCOM	**Semester:**	I
Course Name:	Foundation Course - I				

Course Objectives:

1.	To comprehend the multi-cultural diversity of Indian society, including its demographic composition based on religion, caste, gender, and linguistic diversity, as well as regional variations according to rural, urban, and tribal characteristics.
2.	To analyze the concept of disparity arising from stratification and inequality, focusing on gender disparities such as violence against women and female foeticide, and inequalities faced by people with disabilities.
3.	To examine inequalities stemming from the caste system, inter-group conflicts related to communalism, and conflicts arising from regionalism and linguistic differences.
4.	To understand the foundational principles of the Indian Constitution, including its philosophy as outlined in the Preamble, the structure of the Constitution, fundamental duties of citizens, and the promotion of tolerance, peace, and communal harmony.

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to demonstrate understanding of the multi-cultural diversity of Indian society, analyze demographic compositions, and appreciate the significance of diversity as difference	Understand
CO2:	Learners will be able to analyze and evaluate disparities in Indian society, including gender disparities and inequalities faced by people with disabilities	Analyze
CO3:	Learners will be able to evaluate the manifestations of inequality stemming from the caste system, communalism, regionalism, and linguistic differences, and propose strategies for conflict resolution	Evaluate
CO4:	Learners will be able to assess the foundational principles of the Indian Constitution, including its philosophy, structure, fundamental duties, and role in promoting inclusive politics	Evaluate

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Assessment:	College	**Pattern:**	100 Marks
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Department	B.Com		

Course Code:	UBCOMFSI	**Class:**	FYBCOM	**Semester:**	I
Course Name:	Mathematical and Statistical Techniques I				

Course Objectives:	
1.	To understand the concept of shares, including face value, market value, dividends, and various types of shares such as equity shares, preference shares, and bonus shares, as well as to analyze simple problems related to mutual funds, including calculations of net income, NAV changes, and averaging of prices under SIP.
2.	To master concepts of permutation and combination, including factorial notation, fundamental counting principles, permutations, combinations, and their applications in commercial scenarios, as well as to grasp the basics of linear programming, including sketching linear equations and inequalities and solving linear programming problems graphically.
3.	To analyze summarization measures, including measures of central tendency such as mean, median, mode, quartiles, deciles, percentiles, and measures of dispersion such as range, quartile deviation, mean deviation, standard deviation, and variance, and to apply these measures in data analysis.
4.	To comprehend elementary probability theory, including concepts of random experiments, sample space, events, probability distributions, random variables, expectation, variance, and basic probability theorems, and to apply these concepts in decision-making situations under uncertainty and risk.
5.	To understand decision theory, including decision-making situations, decision criteria, payoff matrices, decision trees, and methods for making optimal decisions under uncertainty and risk, including Maximin, Maximax, Minimax regret, Laplace criteria, EMV, and EOL.

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to apply concepts related to shares and mutual funds, including calculations of dividends, NAV changes, and averaging prices under SIP	Apply
CO2:	Learners will be able to analyze and solve problems related to permutation and combination, linear programming, and decision theory	Analyze
CO3:	Learners will be able to evaluate summarization measures, including measures of central tendency and dispersion, and apply them in data analysis scenarios	Evaluate
CO4:	Learners will be able to apply elementary probability theory concepts in decision-making situations under uncertainty and risk	Apply
CO5:	Learners will be able to evaluate decision-making scenarios using decision theory principles and	Evaluate

	methods, including payoff matrices, decision trees, and criteria such as EMV and EOL	

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Department	B.Com		

Course Code:	UBCOMFSI	**Class:**	FYBCOM	**Semester:**	I
Course Name:	**Business Communication-I**				

Course Objectives:

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 instruction and become a critical listener
3.	To develop effective oral skills so as to enable students to speak confidently interpersonally a well as in large groups
4.	To develop effective writing skills so as enable students to write in a clear, concise, persuasive and audience centered manner
5.	To develop ability to communicate effectively with the help of electronic media

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to develop awareness of the complexity of the communication process.	Understand
CO2:	Learners will be able to develop effective listening skills in themselves so as to enable them to comprehend instruction and become a critical listener.	Apply
CO3:	Learners will be able to develop effective oral skills so as to enable themselves to speak confidently interpersonally as well as in large groups.	Apply
CO4:	Learners will be able to communicate effectively with the help of electronic media.	Apply

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Department	B.Com		

Course Code:	UBCOMFSI	**Class:**	FYBCOM	**Semester:**	I
Course Name:	Accountancy and Financial Management I				

Course Objectives:	
1.	To explain the fundamental principles of accounting standards as issued by ICAI, particularly focusing on AS-1, AS-2, and AS-9, and apply inventory valuation methods such as FIFO and Weighted Average Method
2.	To develop proficiency in preparing final accounts for manufacturing concerns (proprietary firms), and distinguishing between capital and revenue expenditures/receipts
3.	To prepare the departmental trading and profit & loss account and balance sheet
4.	To calculate interest calculation and accounting for hire purchase transactions, including journal entries, ledger accounts, and balance sheet disclosure for both the hirer and vendor

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to interpret the disclosure requirements and procedures for accounting policies outlined in AS-1 and prepare the Inventory Valuation as per FIFO and Weighted Average Methods	Understand
CO2:	Learners will be able at recognize difference between capital and revenue items, executing adjustments prepare comprehensive and accurate final accounts	Evaluate
CO3:	Learners will be able to demonstrate the ability to compile departmental trading and profit & loss accounts and balance sheets	Apply
CO4:	Learners will gain proficiency in interest calculation, journalizing entries, maintaining ledger accounts, and disclosing hire purchase transactions on balance sheets	Create

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Department	B.Com		

Course Code:	UBCOMFSII	**Class:**	FYBCOM	**Semester:**	II
Course Name:	COMMERCE – II (Service Sector)				

Course Objectives:

1.	To acquaint the fundamentals of services.
2.	To develop the analytical ability to plan for various service strategies.
3.	To familiarize with current trends in services.
4.	To make aware of the present status of E-Commerce in Industries

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to understand the classification of services and strategies.	Understand
CO2:	Learners will be able to recognize the difference between organized and unorganized Retail sectors.	Analyze
CO3:	Learners will be able to be acquainted with banking, insurance, logistics, BPO, KPO, LPO and ERP.	Understand
CO4:	Learners will be able to update with E-Commerce and its scope.	Evaluate

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Department	B.Com		

Course Code:	UBCOMFSII	**Class:**	FYBCOM	**Semester:**	II
Course Name:	Business Economics II				

Course Objectives:	
1.	To provide detailed information about the Market structure with Perfect competition and Monopoly.
2.	To understand the Pricing and output decisions under imperfect competition.
3.	To describe various methods of cost oriented pricing practices.
4.	To acquaint the learners with the basic concepts, importance, steps and methods of capital budgeting.

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will detail information about the Market structure with Perfect competition and Monopoly.	Evaluate
CO2:	Learners will understand the Pricing and output decisions under imperfect competition.	Understand
CO3:	Learners will be able to describe various methods of cost oriented pricing practices.	Analyze
CO4:	The learners will learn the basic concepts, importance, steps and methods of capital budgeting.	Remember

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Department	B.Com		

Course Code:	UBCOMFSII	**Class:**	FYBCOM	**Semester:**	II
Course Name:	Environmental Studies II				

Course Objectives:	
1.	To understand solid waste management for sustainable society and its environmental impacts
2.	To examine environmental problems associated with agriculture and industries
3.	To comprehend significance and dimensions of tourism and environment and assess the potentials and challenges of tourism in India with a focus on ecotourism.
4.	To analyze environmental movements in India, such as the Save Narmada Movement and Chipko Movement, and to understand concepts of environmental management, including ISO standards, carbon banking, carbon credits, Environmental Impact Assessment (EIA), and the Environment Protection Acts, as well as the applications of geospatial technology in environmental management.
5.	To develop map-filling skills and understand environmentally significant features in the Konkan and Mumbai regions, and to calculate the Environmental Performance Index (EPI).

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to apply principles of solid waste management, analyze the types and sources of solid waste, and evaluate the effects of solid waste pollution	Apply
CO2:	Learners will be able to assess environmental problems associated with agriculture and industries, propose sustainable practices, and analyze their impacts	Apply
CO3:	Learners will be able to evaluate the relationship between tourism and the environment, including the potentials and challenges of tourism in India, and propose strategies for promoting sustainable tourism	Evaluate
CO4:	Learners will be able to analyze environmental movements in India and understand concepts of environmental management and legislation	Analyze
CO5:	Learners will be able to demonstrate map-filling skills, identify environmentally significant features, and calculate the Environmental Performance Index (EPI)	Understand

FACULTY OF COMMERCE – UNDERGRADUATE

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Assessment:	College	**Pattern:**	100 Marks
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Department	B.Com		

Course Code:	UBCOMFSII	**Class:**	FYBCOM	**Semester:**	II
Course Name:	Foundation Course II				

Course Objectives:

1.	To understand the concepts of liberalization, privatization, and globalization, and their impact on Indian society, including changes in employment, migration patterns, and the agrarian sector
2.	To explore the concept of human rights, including its origin, evolution, and constituents, with a focus on fundamental rights stated in the Constitution
3.	To analyze ecology concepts and environmental degradation, including understanding the interconnectedness of environment and human life, the causes and impacts of environmental degradation, and the principles of sustainable development
4.	To examine the causes of stress and conflict in individuals and society, including the role of socialization agents, values, ethics, prejudices, stereotyping, aggression, and violence
5.	To assess methods for managing stress and conflict in contemporary society, including coping mechanisms, Maslow's theory of self-actualization, responses to conflicts, conflict resolution, and efforts towards building peace and harmony in society

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to apply concepts of liberalization, privatization, and globalization to analyze their impact on Indian society, including changes in employment patterns, migration, and the agrarian sector	Apply
CO2:	Learners will be able to synthesize knowledge of human rights concepts and their constituents, with a focus on fundamental rights stated in the Constitution	Understand
CO3:	Learners will be able to analyze ecology concepts and environmental degradation, including the interconnectedness of environment and human life, causes and impacts of environmental degradation, and principles of sustainable development	Analyze
CO4:	Learners will be able to evaluate the causes of stress and conflict in individuals and society, including the role of socialization agents, values, ethics, prejudices, stereotyping, aggression, and violence	Evaluate
CO5:	Learners will be able to assess methods for managing stress and conflict in contemporary society, including coping mechanisms, conflict resolution strategies, and efforts towards building peace and harmony	Apply

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Department	B.Com		

Course Code:	UBCOMFSII	**Class:**	FYBCOM	**Semester:**	II
Course Name:	Mathematical and Statistical Techniques II				

Course Objectives:

1.	To understand the concept of real functions and their derivatives, including demand, supply, revenue, cost, and profit functions, and to apply derivatives in economics and commerce contexts
2.	To analyze interest and annuity calculations, including simple interest, compound interest, annuities, equated monthly installments (EMI), perpetuities, and amortization of loans
3.	To evaluate bivariate linear correlation and regression analysis, including correlation coefficients, regression equations, least squares method, and interpretation of regression coefficients
4.	To analyze time series data and index numbers, including trend estimation, moving average method, least squares method, and various types of index numbers
5.	To understand elementary probability distributions, including discrete (binomial, Poisson) and continuous (normal) probability distributions, and their properties and applications

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to Apply concepts of real functions and derivatives to analyze demand, supply, revenue, cost, and profit functions	Apply
CO2:	Learners will be able to Analyze interest and annuity calculations, including compound interest, annuities, EMI, and amortization of loans	Analyze
CO3:	Learners will be able to Evaluate bivariate linear correlation and regression analysis, including correlation coefficients, regression equations, and interpretation of regression coefficients	Evaluate
CO4:	Learners will be able to Analyze time series data and index numbers, including trend estimation, moving average method, and various types of index numbers	Analyze
CO5:	Learners will be able to Apply elementary probability distributions, including discrete (binomial, Poisson) and continuous (normal) probability distributions, to solve problems in economics and commerce	Apply

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Department	B.Com		

Course Code:	UBCOMFSII	**Class:**	FYBCOM	**Semester:**	II
Course Name:	Business Communication				

Course Objectives:

1.	To develop an awareness about the complexity of communication in a dynamic business environment
2.	To develop effective oral, writing and listening skills among learners.
3.	To demonstrate the effective use of communication technology.

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	The learner should become a critical listener for comprehending all types of instructions.	Understand
CO2:	The learner should become a good speaker who will be able to speak confidently interpersonally and as well as in large groups.	Apply
CO3:	The learner should develop effective reading skills for understanding the text or any message.	Apply
CO4:	The learner should demonstrate effective use of technology.	Apply

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Department	B.Com		

Course Code:	UBCOMFSII	**Class:**	FYBCOM	**Semester:**	II
Course Name:	Accountancy and Financial Management II				

Course Objectives:	
1.	To have a comprehensive understanding of accounting from incomplete records, with the ability to apply the conversion method effectively and prepare its final accounts.
2.	To analyze the accounting entries from consignor and consignee perspectives and apply the appropriate valuation techniques for the goods under consignment sales.
3.	To understand the characteristics of dependent branches and apply specific accounting methods for the preparation of the books of accounts.
4.	To classify and analyze the theoretical implications of various types of losses covered under fire insurance.
5.	To understand the methodology for computing the loss of stock caused by a fire incident and ascertainment of claim amount.

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	The learner will be able to recall, and summarize the key concepts related to accounting from incomplete records and solve practical problems related to the preparation of final accounts of Proprietary Trading Concerns.	Understand
CO2:	The learner will be able to apply the accounting principles and valuation techniques appropriately while recording journal entries and preparing ledger accounts in the books of consignor and consignee.	Evaluate
CO3:	The learner will be able to define and articulate the characteristics that distinguish a dependent branch within a business structure and solve practical problems related to the preparation of accounts of the dependent branch in the books of the head office, demonstrating proficiency in implementing the Debtor's method and Stock & Debtors method.	Apply
CO4:	The learner will be able to summarize the theoretical aspects of different types of losses covered under fire insurance and break down the components of a fire insurance claim.	Create
CO5:	The learner will be able to calculate the loss of stock caused by a fire incident and prepare the statement of claim to be made to the insurance company.	Apply

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Department	B.Com		

Course Code:	UBCOMFSIII	**Class:**	SYBCOM	**Semester:**	III
Course Name:	COMMERCE – III				

Course Objectives:	
1.	To explain the concept of management and the evolution of management thoughts from the classical to the modern approach
2.	To evaluate the planning function and decision-making process of management
3.	To analyze the organizing function of management
4.	To analyze the directing and controlling function of management with an emphasis on motivation and leadership

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to Understand the concept, nature, functions managerial skills and competencies in the field of management as also the evolutionary and modern management approach in the 21st century in India	Understand
CO2:	Learners will be able to Analyze the importance of coordination, MBO, MBE, MIS and also the techniques of decision-making in the field of management.	Analyze
CO3:	Learners will be able to Evaluate the organization as a structure and process, the bases of departmentation, spam of management and delegation of authority in the organization in India.	Evaluate
CO4:	Learners will be able to Apply his skills and knowledge through direction and controlling motivation, communication and leadership qualities in the organization or the company in India.	Apply

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Department	COMMERCE		

Course Code:	UBCOMFSIII	**Class:**	SYBCOM	**Semester:**	III
Course Name:	ADVERTISING – I				

Course Objectives:

1.	To give a conceptual understanding of the basics of advertising and its benefits to business firms
2.	To emphasize the role of ad agencies in creating successful ad campaigns for companies
3.	To give an essence of the various career opportunities in the field of advertising
4.	To discuss the various aspects of advertising.

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to get clarity on the basics of advertising and its importance to firms and consumers.	Understand
CO2:	Learners will be able to get acquainted with the different services provided by an ad agency and the strategies executed by them.	Understand
CO3:	Learners will be able to pursue a career in the Advertising industry and will get an idea about the different career options available.	Analyze
CO4:	Learners will be able to be exposed to the various social, and ethical issues facing the advertising industry in the present scenario and its impact on society.	Evaluate

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	http://old.mu.ac.in/wp-content/uploads/2016/06/4.76-B.-Com-Semester-I-and-II-Syllabus-with-Course-Structure.pdf		
Department	B.Com		

Course Code:	UBCOMFSIII	**Class:**	SY BCOM	**Semester:**	III
Course Name:	BUSINESS LAW - I				

Course Objectives:	
1.	To understand the basic rules of Agreements and Contracts along with the basic Rules of Offer, Acceptance, Consideration, Capacity/Competency to contract & rules governing Consideration in The Indian Contract Act, 1872.
2.	To understand the concept of Consent, Free Consent, Classification of contracts, Modes of Discharge of Contracts, Breach of Contract and Remedies against the breach.
3.	To understand the nuance of the Law of Indemnity & Guarantee, Contract of Bailment, Contract of Pledge and Contract of Agency
4.	To understand the object and significance of the Sale of Goods Act, 1936 the concept of Goods, Types of Goods, Conditions & Warranty, Doctrine of Caveat Emptor, Rights of Unpaid Seller and Remedies for Breach of Contract of Sale.
5.	To understand various provisions related to The Negotiable Instrument Act, 1881 with Amendment Act, 2015. Rules related to Bills of Exchange, Promissory Note and Cheque. Dishonor of Cheque and Penalties.

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to learn the basics of Laws governing commercial contracts and nuances of competency to contract, rules of Consideration and Objects of Contracts with case laws and illustrations.	understand
CO2:	Learners will be able to learn the concept of Consent & Free Consent, different types of Agreements and Contracts, different Modes of discharge of Contracts, Breach of contracts and remedies for the aggrieved parties with case laws and illustrations.	Understand
CO3:	Learners will be able to learn the rules regarding the Contract of Indemnity & Guarantee, Contract of Bailment, Contract of Pledge and Contract of Agency and types of Agents with case laws and illustrations.	Understand
CO4:	Learners will be able to learn the rules regarding the Contract of Sale, Distinction between Sale & Agreement to sell, Condition & Warranty, Doctrine of Caveat Emptor, Rights of Unpaid Seller and Remedies for Breach of Contract of Sale with case laws and illustrations.	Understand
CO5:	Learners will be able to learn various provisions related to The Negotiable Instrument Act, 1881 with Amendment Act, 2015. Rules related to Bills of Exchange, Promissory Note and Cheque. Legal process on Dishonor of Cheque and Penalties with case laws and illustrations.	Understand

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	http://old.mu.ac.in/wp-content/uploads/2016/06/4.76-B.-Com-Semester-I-and-II-Syllabus-with-Course-Structure.pdf		
Department	B.Com		

Course Code:	UBCOMFSIII	**Class:**	SYBCOM	**Semester:**	III
Course Name:	Business Economics III				

Course Objectives:	
1.	To create awareness of basic theoretical frameworks underlying the field of macroeconomics.
2.	To understand the basic concepts of Keynesian economics and marginality economics.
3.	To compare the basic economic ideas of Post Keynesian development in macroeconomics.
4.	To understand the role and operations of money and banking as the components of the modern economy.

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	It will create awareness of basic theoretical frameworks underlying the field of macroeconomics.	Understand and create
CO2:	Learners will understand the basic concepts of Keynesian economics and marginality economics.	Understand
CO3:	It will compare the basic economic ideas of Post Keynesian development in macroeconomics.	Analyze
CO4:	Learners will understand the role and operations of money and banking as the components of the modern economy.	Understand

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	http://old.mu.ac.in/wp-content/uploads/2016/06/4.76-B.-Com-Semester-I-and-II-Syllabus-with-Course-Structure.pdf		
Department	B.Com		

Course Code:	UBCOMFSIII	**Class:**	SYBCOM	**Semester:**	III
Course Name:	Accountancy and Financial Management III				

Course Objectives:	
1.	To understand the impact of admission, retirement, or death of a partner on partnership final accounts, including the allocation of gross profit, ascertainment of gross profit, and apportionment of expenses based on various given bases
2.	To analyze the piecemeal distribution of cash in partnership dissolution scenarios, including the excess capital method, treatment of assets taken over by a partner, treatment of past profits or losses, treatment of contingent liabilities, realization expenses, secured liabilities, and preferential liabilities
3.	To evaluate the process of amalgamation of firms using the realization method, including the calculation of purchase consideration, preparation of journal/ledger accounts of old firms, preparation of the balance sheet of the new firm, adjustment of goodwill, and realignment of capitals
4.	To analyze the conversion or sale of a partnership firm into a limited company using the realization method, including the calculation of new purchase consideration, preparation of journal/ledger accounts of old firms, and preparation of the balance sheet of the new company

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to apply knowledge of partnership final accounts adjustments to demonstrate the impact of admission, retirement, or death of a partner on partnership final accounts	Understand
CO2:	Learners will be able to analyze the piecemeal distribution of cash in partnership dissolution scenarios, including various aspects such as excess capital method, treatment of assets, past profits or losses, contingent liabilities, realization expenses, secured liabilities, and preferential liabilities	Apply
CO3:	Learners will be able to evaluate the process of amalgamation of firms using the realization method, including the calculation of purchase consideration, preparation of journal/ledger accounts, preparation of the balance sheet of the new firm, adjustment of goodwill, and realignment of capitals	Evaluate
CO4:	Learners will be able to analyze the conversion or sale of a partnership firm into a limited company using the realization method, including the calculation of new purchase consideration, preparation of journal/ledger	Create

	accounts, and preparation of the balance sheet of the new company	

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	http://old.mu.ac.in/wp-content/uploads/2016/06/4.76-B.-Com-Semester-I-and-II-Syllabus-with-Course-Structure.pdf		
Department	B.Com		

Course Code:	UBCOMFSIII	**Class:**	SYBCOM	**Semester:**	III
Course Name:	Financial Accounting and Auditing – Introduction to Management Accounting				

Course Objectives:	
1.	To introduce students to the fundamentals of management accounting, including its meaning, nature, scope, functions, and its role in decision-making processes
2.	To enable students to analyze and interpret financial statements effectively, focusing on the study of balance sheets and income statements in vertical form, understanding the relationship between items in balance sheets and revenue statements, and utilizing tools such as trend analysis, comparative statements, and common-size statements
3.	To equip students with the knowledge and skills necessary for conducting ratio analysis and interpretation, covering various ratios derived from both balance sheets and revenue statements, including liquidity ratios, profitability ratios, combined ratios, and practical application of ratio analysis
4.	To provide students with an understanding of working capital management, including the concept, nature, planning, estimation/projection of working capital requirements for trading and manufacturing organizations, and comprehension of the operating cycle
5.	To introduce students to capital budgeting, including the classification of capital budgeting projects, the capital budgeting process, and various techniques such as payback period, accounting rate of return, net present value, profitability index, and discounted payback

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to apply the principles of management accounting in decision-making processes	Understand
CO2:	Learners will be able to analyze and interpret financial statements effectively using various tools and techniques, such as trend analysis, comparative statements, and common-size statements	Analyze
CO3:	Learners will be able to conduct ratio analysis and interpretation accurately, utilizing liquidity ratios, profitability ratios, and combined ratios to evaluate the financial performance of organizations	Create
CO4:	Learners will be able to apply working capital management principles to estimate and plan working capital requirements for different types of organizations	Evaluate
CO5:	Learners will be able to utilize capital budgeting techniques effectively to evaluate investment	Analyze

	projects, including calculating payback period, accounting rate of return, net present value, profitability index, and discounted payback	

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	http://old.mu.ac.in/wp-content/uploads/2016/06/4.76-B.-Com-Semester-I-and-II-Syllabus-with-Course-Structure.pdf		
Department	B.Com		

Course Code:	UBCOMFSIII	**Class:**	SYBCOM	**Semester:**	III
Course Name:	Foundation Course - Contemporary Issues - III				

Course Objectives:

1.	To Comprehend the socio-economic problems faced by vulnerable groups, the various constitutional and legal rights and Redressal mechanism.
2.	To describe various aspects of disaster causes, effects and the steps in disaster management with reference to the Indian scenario.
3.	To outline the interest in science and technology with the development of scientific temper and attitude The topic would make the students not to believe in superstitions and develop a scientific temper.
4.	To enable students to examine the various aspects of interpersonal as well as business communication.

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to demonstrate more sensitive and more sensitization towards various socio-economic issues faced by vulnerable groups.	Understand
CO2:	Learners will be able to analyze, get clarity on disaster management measures and be better prepared in challenging situations.	Analyze
CO3:	Learners will be able to evaluate the topic would make the students not to believe in superstitions and develop a scientific temper.	Evaluate
CO4:	Learners will be able to assess and understand the significance of communication in daily life which will help to build their career	Assessment

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	http://old.mu.ac.in/wp-content/uploads/2016/06/4.76-B.-Com-Semester-I-and-II-Syllabus-with-Course-Structure.pdf		
Department	B.Com		

Course Code:	UBCOMFSIV	**Class:**	SYBCOM	**Semester:**	IV
Course Name:	COMMERCE – IV				

Course Objectives:	
1.	To Orient the conceptual knowledge of quality, production management and financial management.
2.	To Build awareness of the trends in quality, production and financial management
3.	To enhance the operating knowledge of financial markets, SEBI and various credit rating agencies in India
4.	To discuss the derivatives market, mutual funds, microfinance and self-help group benefits.

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to examine production planning and inventory management in the production management area through control and production systems etc.	Understand
CO2:	Learners will be able to examine quality management through dimensions of quality and cost of quality, quality circle	Analyze
CO3:	Learners will be able to Interpret the Indian Financial system through the Indian Financial Market and its structure. Also functions, and protection measures of SEBI to the investors in India.	Evaluate
CO4:	Learners will be able to evaluate recent trends in financial markets like Mutual Funds, commodity and Derivatives Markets also start-up ventures and their sources of funding etc.	Evaluating

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	http://old.mu.ac.in/wp-content/uploads/2016/06/4.76-B.-Com-Semester-I-and-II-Syllabus-with-Course-Structure.pdf		
Department	B.Com		

Course Code:	UBCOMFSIV	**Class:**	SYBCOM	**Semester:**	IV
Course Name:	ADVERTISING – II				

Course Objectives:

1.	To orient towards the practical aspects of advertising.
2.	To understand various types of media and its regulatory body.
3.	To design and compose an Ad campaign and analyze the factors for selecting the right media
4.	To devise and evaluate the essentials of Print ads and broadcast ads.

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to get acquainted with the various media options available for advertisers with an emphasis on new-age media options	Understand
CO2:	Learners will be able to get equipped to analyze the process of media planning, advertising campaigns and advertising budget	Analyze
CO3:	Learners will be able to investigate the fundamentals of creativity in advertising and the concept of creativity through endorsements	Evaluate
CO4:	Learners will be able to assess the techniques of execution & evaluation of advertising and related terms	Evaluate

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	http://old.mu.ac.in/wp-content/uploads/2016/06/4.76-B.-Com-Semester-I-and-II-Syllabus-with-Course-Structure.pdf		
Department	B.Com		

Course Code:	UBCOMFSIV	**Class:**	SY BCOM	**Semester:**	IV
Course Name:	**BUSINESS LAW - II**				

Course Objectives:	
1.	To understand The Companies Act, 2013, the concepts and features of companies, Roles, Duties & Liabilities of Promoters, Classification of Companies, Pre & Post-incorporation stages, Lifting of Corporate Veil, Memorandum of Association & Articles of Association, Common procedure for Incorporation of Company, Prospectus and Private Placement.
2.	To understand the various provisions related to Member of a Company, Modes of Acquiring & Cessation of Membership, Rules regarding Director, Qualification & Disqualification, Legal position of Director. Legal provisions relating to Company Meetings, i.e. Annual General Meetings, Extra-ordinary General Meetings, and Board Meetings.
3.	To understand the nuance of The Partnership Act, 1932, Concepts, Essentials, True Test of Partnership, Types, Rights & Duties. Modes & Consequences of Dissolution of Partnership. Concepts, Characteristics of LL.P. under Limited Liability Partnership Act, 2008.
4.	To understand the object and significance of the Consumer Protection Act, 1986, Concepts, Consumer Dispute, Complaint, Defect, Deficiency, Unfair Trade Practices, and Redressal Agencies. Salient Features and Objects of Competition Act, 2002.
5.	To understand various provisions related to Intellectual Property Rights. Concepts, Objectives & Rules relating to Patents Act, 1970, Copyright Act, 1957 & Trade Marks Act, 1999.

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to learn the basics of Laws governing a Company, concepts and features of companies, Roles, Duties & Liabilities of Promoters, Classification of Companies, Pre & Post-incorporation stages, Lifting of Corporate Veil, Memorandum of Association & Articles of Association, Common procedure for Incorporation of Company, Prospectus and Private Placement with case laws and illustrations.	Understand
CO2:	Learners will be able to learn various provisions related to Member of a Company, Modes of Acquiring & Cessation of Membership, Rules regarding Directors, Qualification & Disqualification, and the Legal position of Director. Directors Identity Number. Legal provisions relating to Company Meetings, i.e. Annual General Meetings, Extra-ordinary General Meetings, and Board Meetings with case laws and illustrations.	Understand
CO3:	Learners will be able to learn the rules regarding The Partnership Act, 1932, Concepts, Essentials, True Test of Partnership, Types, Rights & Duties. Modes & Consequences of Dissolution of Partnership. Concepts, Characteristics of LL.P. under Limited Liability Partnership Act, 2008 with case laws and illustrations.	Understand

CO4:	Learners will be able to learn the rules regarding the Consumer Protection Act, 1986, Concepts, Consumer Disputes, Complaints, Defect, Deficiency, Unfair Trade Practices, and Redressal Agencies. Salient Features and Objects of Competition Act, 2002, the concepts of Anticompetitive Agreements, Abuse of Dominant Position & Competition Commission with case laws and illustrations.	Understand
CO5:	Learners will be able to learn various provisions related to Intellectual Property Rights. Concepts, Objectives & Rules relating to Patents Act, 1970, Copyright Act, 1957 & Trade Marks Act, 1999. Applicability, Duration, Registrations Procedures with case laws and illustrations.	Understand

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	http://old.mu.ac.in/wp-content/uploads/2016/06/4.76-B.-Com-Semester-I-and-II-Syllabus-with-Course-Structure.pdf		
Department	B.Com		

Course Code:	UBCOMFSIV	**Class:**	FYBCOM	**Semester:**	IV
Course Name:	Business Economics IV				

Course Objectives:	
1.	To study the significance and scope of Public Finance.
2.	To provide detailed information about the fiscal policy, and public revenue
3.	To understand the basic canons of Public expenditure and Public debt..
4.	To describe principal of sound and functional finance, budget and intergovernmental fiscal relations.

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will prepare for the significance and scope of Public Finance.	Understand and Apply
CO2:	Learners will detail information about the fiscal policy, and public revenue	Evaluate
CO3:	Learners will understand the basic canons of Public expenditure and Public debt.	Understand
CO4:	Learners will be able to describe principal of sound and functional finance, budget and intergovernmental fiscal relations.	Evaluate

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	http://old.mu.ac.in/wp-content/uploads/2016/06/4.76-B.-Com-Semester-I-and-II-Syllabus-with-Course-Structure.pdf		
Department	B.Com		

Course Code:	UBCOMFSIV	**Class:**	SYBCOM	**Semester:**	IV
Course Name:	Accountancy and Financial Management IV				

Course Objectives:

1.	To acquaint learners with the various financial statements such as the balance sheet, income statement, and cash flow statement, and to explain their purpose, components, and interrelationships.
2.	Redeeming preference shares can eliminate or reduce the fixed dividend payments associated with those shares, thereby reducing the company's financial obligations and improving profitability.
3.	Dealing with the organization's obligation structure by paying off the remarkable obligation trouble and working on the obligation-to-value proportion, in this way improving the organization's monetary wellbeing and financial soundness.
4.	The essential goal is to guarantee that the benefits acquired by the business preceding joining are precisely learned and kept in the organization's fiscal reports as per bookkeeping standards and guidelines.

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to have the option to figure out the reason, construction, and parts of budget reports, including the monetary record, pay proclamation, and income explanation.	Understand
CO2:	Learners will be able to gain a comprehensive understanding of preference shares, including their features, rights, and obligations, as well as their role in the company's capital structure.	Create
CO3:	Learners will be able to know about the legitimate and administrative structure overseeing the reclamation of debentures, incorporating consistency with organization regulation, protections guidelines, and authoritative commitments.	Apply
CO4:	Learners will be able to acquire an intensive comprehension of what are pre-joining benefits, including the wellsprings of such benefits and the legitimate and bookkeeping suggestions.	Create

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	http://old.mu.ac.in/wp-content/uploads/2016/06/4.76-B.-Com-Semester-I-and-II-Syllabus-with-Course-Structure.pdf		
Department	B.Com		

Course Code:	UBCOMFSIV	**Class:**	SYBCOM	IV
Course Name:	Financial Accounting and Auditing – Introduction to Management Accounting (Auditing)			

Course Objectives:		
Course Objectives:		
1.	The course's primary goal is to familiarize students with the idea of auditing and emphasize its significance in guaranteeing the accuracy and legitimacy of financial data. This covers the analysis's goals, parameters, and application to business management.	
2.	The objective is to gather investigative information for the audit work report that covers the primary risks, observations, exceptions, and conclusions. This document contains the information gathered, the audit methods carried out, and the findings drawn by the auditor in support of the financial statements.	
3.	The purpose of internal auditing is to find and assess risks that could compromise an organization's ability to accomplish its objectives. Auditors can rank issues and suggest suitable risk control strategies by using risk assessment.	
4.	Verifying the veracity and integrity of each individual transaction listed in financial statements is the primary goal of the audit. This entails checking supporting documentation, including contracts, agreements, invoices, and receipts, to confirm that the transaction actually happened and is legitimate.	
5.	Finding assets, liabilities, and changes in the financial statements is the primary goal. This involves confirming that reports have been created and that assets and liabilities have been determined.	
Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Students get knowledge of risk assessment methods as well as how analysts assess and carry out audits. They create audit methods to efficiently manage these risks because they recognize how important it is to evaluate the risks of substantial misrepresentation in financial statements.	Understand
CO2:	Documenting the audit process and its results is important to ensure fairness, transparency and compliance with audit standards. From comprehensive audit documentation, auditors document the evidence obtained, record the procedures performed, and support their conclusions and opinions. The result is a complete and effective audit report that serves as a permanent record of the task analysis.	Analyze
CO3:	In topics like risk management, process optimization, and governance, internal audit offers management	Create

	suggestions and workable solutions. Better organizational capability, creativity, and competitiveness are the outcomes.	
CO4:	Audit evidence gives stakeholders trustworthy financial information, which facilitates well-informed decision-making. In order to give management, investors, creditors, and regulators the knowledge they need to make educated decisions, auditors make sure that corporate information is accurate and thorough.	Evaluate
CO5:	The audit's findings contribute to the organization's financial statements' increased dependability. Auditing ensures that financial transactions and balances are recorded and reported, which gives stakeholders trust in an organization's financial reporting process.	Analyze

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	http://old.mu.ac.in/wp-content/uploads/2016/06/4.76-B.-Com-Semester-I-and-II-Syllabus-with-Course-Structure.pdf		
Department	B.Com		

Course Code:	UBCOMFSIV	**Class:**	SYBCOM	**Semester:**	IV
Course Name:	Foundation Course - Contemporary Issues - IV				

Course Objectives:

1.	To describe the contemporary rights of Indian citizens and their significance in the current context
2.	To explain students the evolution of ecology as a science and the recent trends in ecological studies
3.	To illustrate the students about new types of technologies used in day to day life with a brief idea about the misuse of technology and ways to avoid it
4.	To explain to the students the various competitive examinations and discuss the life skills such as time management, goal setting etc. required to shape their career

Course Outcome:		Level of Blooms Taxonomy
CO1:	The learner will be able to recall, and summarize the awareness of their rights and remedies in relation to social life	Awareness and understand
CO2:	The learner will be able to develop a deeper understanding of ecological issues and would motivate them to be a part of environmental conservation.	Development
CO3:	The learner will be able to develop curiosity in the application of science and technology in their daily life and use technology wisely.	Evaluate
CO4:	The learner will be able to summarize the topics would equip them with necessary life skills and the abilities needed to succeed in a competitive outer world	Evaluate

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Sonopant Dandekar Arts, V. S. Apte Commerce and M.H. Mehta Science College, Palghar		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	COMMERCE		

Course Code:	23114	**Class:**	TYBCOM	**Semester:**	V
Course Name:	Commerce - V (MHRM)				

Course Objectives:

1.	To understand the basic concept of marketing and marketing mix.
2.	To understand marketing philosophy and generate ideas for Marketing Information Systems and Marketing Research.
3.	To be aware of Marketing Challenges faced by Marketing Managers in the 21st Century.
4.	To update with the Skills required for effective marketing.

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to understand concepts of marketing, consumer behavior, market segmentation, customer relationship management and its applications in developing marketing strategies.	Understand
CO2:	Learners will be able to gain knowledge that will enable them to analyze elements of a brand, make product marketing decisions and use pricing strategies to enhance the marketing of products and services.	Understand
CO3:	Learners will be able to be capable of understanding traditional and contemporary marketing channels, identifying the role of the elements in the promotion-mix and the emerging trends in sales management and applying it in meeting the demands of current markets	Apply
CO4:	Learners will be able to identify unethical practices, understand and apply suitable strategies for rural markets, recognize challenges faced by marketing managers and develop suitable solutions to resolve them.	Apply

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	B.Com		

Course Code:	23132	**Class:**	TYBCOM	**Semester:**	V
Course Name:	Marketing Research - I				

Course Objectives:	
1.	To understand, develop and apply the fundamental skills in formulating research design
2.	To understand and develop the most appropriate data collection methodology
3.	To give awareness about applications of Marketing research in different related areas like Product, Price, Promotion and Distribution
4.	To make familiar with current trends in Marketing research

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to get essential ideas of market research, such as its significance, goals, and function in corporate decision-making, will be understood by learners.	Understand
CO2:	Learners will be able to Know the various sampling techniques, how to use them, and how to make sure the sample appropriately represents the target population	Understand & Apply
CO3:	Learners will be able to use current data sources such as government reports, trade journals, etc., learners should acquire a variety of primary (surveys, interviews, focus groups) and secondary data gathering procedures.	Apply
CO4:	Learners will be able to increase the Capacity to use statistical software and tools to evaluate data that has been gathered, interpret the results, and write reports with meaning.	Evaluate

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	B.Com		

Course Code:	23116	**Class:**	TYBCOM	**Semester:**	V
Course Name:	Export Marketing – I				

Course Objectives:	
1.	To understand the basic concepts of Export marketing.
2.	To update with the Global Framework for Export Marketing.
3.	To provide basic knowledge about Financial Incentives available to Indian Exporters.
4.	To familiarize with current trends in Export Marketing.

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to describe the international business vocabulary with specific emphasis on terms associated with international trade and import/export operations.	Understand
CO2:	Learners will be able to identify major product decisions that are necessary for export markets.	Apply
CO3:	Learners will be able to identify factors that indicate the strong potential of the export market to define market selection models or drive market selection systems.	Apply
CO4:	Learners will be able to explain the export incentives and various schemes provided by the government of India.	Understand

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	B.Com		

Course Code:	23120	**Class:**	TYBCOM	**Semester:**	V
Course Name:	Computer System and Application - I				

Course Objectives:	
1.	To get complete knowledge about the Data Communication & Networking
2.	To obtain knowledge about the Databases & SQL
3.	To be prepared with Queries and Statements for Handling Databases
4.	To train the application of computers in various technology such as Excel

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to learn basic computer network technology and also the basics of how the internet works and awareness about security, threats and protective measures.	Remember
CO2:	Learners will be able to learn by a basic understanding of the process of Database Development and Administration using SQL and also develop the competence of database management.	understand
CO3:	Learners will be able to learn how the Oracle Database Management System is used to design and implement a simple database, and develop the learners.	Apply
CO4:	Learners will be able to adapt practical knowledge exposure to MS-Excel	Create

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	B.Com		

Course Code:	23127	**Class:**	TYBCOM	**Semester:**	V
Course Name:	Entrepreneurship and M.S.S.I Paper I				

Course Objectives:

1.	To develop knowledge of the notion and importance of micro, small, and medium-sized enterprises (MSMEs) in the context of economic development.
2.	To examine the ecosystem surrounding entrepreneurship and determine what makes an effective entrepreneur.
3.	To understand the tools they need to recognize and assess business opportunities.
4.	To describe the idea of business planning and the significance of it for MSMEs.

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to define MSMEs and describe how they contribute to the economic development of a country	Analyze
CO2:	Learners will be able to examine the qualities and abilities required to succeed as an entrepreneur	Remember/Analyze
CO3:	Learners will be able to determine possible business concepts and carry out viability analyses	Evaluate
CO4:	Learners will be able to gain a fundamental understanding of the elements of a business plan and their significance	Understand

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	B.Com		

Course Code:	23113	**Class:**	TYBCOM	**Semester:**	V
Course Name:	Business Economics V				

Course Objectives:

1.	To understand the Macroeconomic overview of India.
2.	To familiarize students with policy issues that are relevant to Indian agricultural economics.
3.	To understand the developments underlying the field of industry and service sector during post post-reform period.
4.	To study of banking and financial market with the rest of the economy

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will understand the Macroeconomic overview of India.	Understand
CO2:	It will familiarize learners with policy issues that are relevant to Indian agricultural economics.	Remember
CO3:	Learners will understand the developments underlying the field of industry and service sector during the reform period.	Understand
CO4:	Learners will study of banking and financial market with the rest of the economy	Evaluate

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	B.Com		

Course Code:	23101	**Class:**	TYBCOM	**Semester:**	V
Course Name:	Financial Accounting and Auditing VII - Financial Accounting				

Course Objectives:	
1.	To make the learner understand the basic concepts and terms of the final account.
2.	To make the learner understand the basic concepts of Buy back and provisions of companies Act 2013.
3.	To make the learner understand the basic concepts of Ex-Interest Price and Cum-Interest price of investments.
4.	To make the learner understand basic concepts internal external reconstruction, sub division consolidation of shares.
5.	To make the learner understand the basic concepts of corporate governance, CSR and ethics.

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able Identify the various items of the company balance sheet with adjustment.	Understand
CO2:	Learners will be able Familiarize the concept of buyback, legal provision of buyback, condition of buyback.	Analyze
CO3:	Learners will be able to Explain the basic concept of different investment options, cost of investment, price with ex interest and cum-interest etc.	Understand
CO4:	Learners will be able to Analyze the basic difference between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation etc.	Analyze
CO5.	Learners will be able to Understand the link between law, corporate governance, CSR and ethics.	Understand

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	B.Com		

Course Code:	23107	**Class:**	TYBCOM	**Semester:**	V
Course Name:	Financial Accounting and Auditing VIII - Cost Accounting				

Course Objectives:	
1.	Participants should understand the differences between cost accounting and financial accounting, including their objectives, scope, methods and users.
2.	Labor cost management addresses risks related to labor expenses, such as fluctuations in labor demand, turnover rates, labor disputes, and compliance issues, to minimize potential negative impacts on the organization.
3.	The primary objective of material costing is to control and optimize material-related expenses, ensuring that they align with the organization's budgetary constraints and strategic objectives.
4.	Overhead costing aims to determine the total cost of producing each unit of a product or delivering a service by including both direct costs (e.g., materials and labor) and indirect costs (e.g., overhead).
5.	Cost accounting contributes to the accurate valuation of inventory by including all relevant costs in the cost of goods manufactured (COGM) or cost of goods sold (COGS) calculations. This ensures that inventory is valued correctly on financial statements.
6.	Analyze the reasons for the differences identified, such as timing differences, cost classification discrepancies, errors in allocation, or accounting treatment differences.

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to distinguish between cost accounting and financial accounting in terms of objectives, scope, methods and users	Understand
CO2:	Learners will be able to effective labor costing enables organizations to control and optimize labor-related expenses, ensuring that labor costs align with budgetary constraints and strategic objectives. This can lead to improved cost efficiency and profitability.	Analyze
CO3:	Learners will be able to effective material costing leads to better control over material-related expenses, ensuring that costs are managed within budgetary constraints and aligned with organizational goals.	Create
CO4:	Learners will be able to ensure that the total cost of producing each unit of a product or delivering a service is accurately determined by incorporating both direct costs (such as materials and labor) and indirect costs (overheads).	Evaluate

CO5:	Learners will be able to provide relevant cost information for decision-making processes such as pricing decisions, product mix decisions, make-or-buy decisions, and investment decisions.	Analyze
CO6.	Learners will be able to ensure alignment between cost accounting records and financial accounting records, providing a clear and accurate picture of the organization's financial performance and position.	Analyze

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	B.Com		

Course Code:	23115	**Class:**	TYBCOM	**Semester:**	V
Course Name:	Direct and Indirect Taxation Paper I				

Course Objectives:	
1.	To make the learner understand the basic concepts, definitions and terms related to direct taxation.
2.	To make the Learner s understand the concept of residential status thus making them understand the scope of total income for an assessee with different kinds of residential status.
3.	To make Learners understand the various heads under which income can be earned in India. To make students understand the procedure for computation of income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.
4.	To help the Learners to understand the various deductions under Chap VI-A of the Income tax act, 1961
5	To make the Learners determine the net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income.

Course Outcome:		
CO1:	Learners will be able to identify the technical terms related to direct taxation.	Understand
CO2:	Learners should be able to determine the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status.	Analyze
CO3:	Learners will be able to compute income from salaries, house property, business/profession, capital gains and income from other sources.	**Create**
CO4:	Learners will be able to understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.	**Create**
CO5:	Learners will be able to compute the net total income of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act,1961	**Create**

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://mu.ac.in/wp-content/uploads/2022/07/Item-No.-5.30-revised-syllabus-of-T.Y.B.Com.-Marathi-Sem-V-and-VI-CBCS.pdf		
Department	B.Com		

Course Code:	23139	**Class:**	TYBCOM	**Semester:**	V
Course Name:	Literature in Marathi				
Course Objectives:					
1.	विद्यार्थ्यांना कथा या साहित्य प्रकाराची संकल्पना समजून देणे.				
2.	कथा साहित्य प्रकाराच्या संकल्पनेनुसार साहित्यकृतीचा अभ्यास करणे.				
3.	विद्यार्थ्यांना व्यावहारिक मराठीचे कौशल्य देणे.				
4.	विद्यार्थ्यांचे निबंध लेखनाचे कौशल्य वृद्धिंगत करणे.				

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	विद्यार्थ्यांना कथा साहित्यप्रकाराची संकल्पना समजेल.	Understand
CO2:	कथा या साहित्य प्रकाराचे उपयोजनातून प्रत्यक्ष ज्ञान होईल.	Apply
CO3:	व्यावहारिक मराठीचे कौशल्य प्राप्त होईल.	Understand
CO4:	विविध प्रकारच्या लेखनाचे कौशल्य प्राप्त होईल.	Apply

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	http://old.mu.ac.in/wp-content/uploads/2016/06/4.76-B.-Com-Semester-I-and-II-Syllabus-with-Course-Structure.pdf		
Department	B.Com		

Course Code:	83014	**Class:**	TYBCOM	**Semester:**	VI
Course Name:	Commerce - VI (MHRM)				

Course Objectives:	
1.	To analyze the current theory and practice of recruitment and selection.
2.	To realize the importance of a performance management system in enhancing employee Performance.
3.	To recommend actions based on the results of the compensation analysis and design
4.	To understand the role of modern HRM in meeting the challenges of a changing business environment

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to describe the functions of HR, list out the steps of the recruitment and selection process, analyze sources of recruitment and effectively recruit applicants.	Understand
CO2:	Learners will be able to identify training and development needs, performance and potential appraisal process, and have an understanding as to when and how to use these techniques in corporate conditions and also understand the concepts and describe the relevance of counseling, career planning and mentoring in originations.	Understand & Apply
CO3:	Learners will be able to understand human relations will be enhanced by citing different theories of motivation and leadership. furthermore, applying an understanding of grievances in developing policies of grievance redressal. Also to interpret factors contributing to emotional and spiritual quotient	Understand & apply
CO4:	Learners will be able to understand how to classify competencies, interpret employee engagement levels, understand HRIS for better deployment of manpower, and demonstrate knowledge of current challenges in human resource management.	Remember & Understand

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	B.Com		

Course Code:	83037	**Class:**	TYBCOM	**Semester:**	VI
Course Name:	Marketing Research - II				

Course Objectives:

1.	To give awareness to the learners about applications of Marketing research in different related areas like Product, Price, Promotion and Distribution.
2.	To develop an understanding of different ways of managing Marketing research.
3.	To become familiar with current trends in Marketing research.
4.	To acquaint with the marketing agencies and their activity

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to get the ability to design new products and conduct brand-level market research, including understanding the variables influencing pricing research, will be imparted to learners.	Create
CO2:	Learners will be able to Clarify how different distribution channels operate and categorize the requirement for promotion and advertising research to satisfy consumer demand.	Analyze
CO3:	Learners will be able to examine the connections between global markets and rural marketing, as well as the variables influencing the study.	Analyze
CO4:	Learners will be able to have a choice between in-house and marketing agencies. moreover, working with several marketing firms like Nielson, HTA, ORG, IMRB, and NCAER	Remember

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com Semester V and VI Syllabus to be implememnted 2018 2019.pdf		
Department	B.Com		

Course Code:	83016	**Class:**	TYBCOM	**Semester:**	VI
Course Name:	Export Marketing – II				

Course Objectives:

1.	To understand the Product Planning and Pricing Decisions for Export Marketing.
2.	To be aware of recent trends in Export Distribution and Promotion.
3.	To familiarize with different sources of Export Finance.
4.	To provide basic knowledge about Export Procedure and Documentation.

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to explain product planning and pricing decisions related to exports, also they can recall International commercial (NCO) terms.	Understand
CO2:	Learners will be able to recall components of logistic support export marketing and the importance of marketing which includes advertising, and sales promotion in export marketing.	Remember
CO3:	Learners will be able to describe Pre-shipment and post-shipment finance in export, the role of commercial, ECGC and Exim Bank	Understand
CO4:	Learners will be able to talk about the Shipping and customs stage formalities and the role of the clearing and forwarding agent.	Analyze

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	B.Com		

Course Code:	83013	**Class:**	TYBCOM	**Semester:**	VI
Course Name:	Business Economics VI				

Course Objectives:	
1.	To understand the theories of international Trade , Terms of Trade and Gains from international trade.
2.	Learners will understand the process of commercial policy with free trade and protection and international economic integration.
3.	To describe performance evaluation of Balance of payments and international economic organization.
4.	Learners will be able to explore new areas and determination of foreign exchange market in both Mint Parity and Purchasing power parity theory as well as spot and forward exchange rates

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will understand the theories of international Trade, Terms of Trade and Gains from international trade.	Understand and Apply
CO2:	Learners will understand the process of commercial policy with free trade and protection and international economic integration.	Understand
CO3:	Learners will describe performance evaluation of Balance of payments and international economic organization.	Evaluate
CO4:	Learners will be able to explore new areas and determination of foreign exchange market in both Mint Parity and Purchasing power parity theory as well as spot and forward exchange rates	Analyze and Evaluate

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	B.Com		

Course Code:	83020	**Class:**	TYBCOM	**Semester:**	VI
Course Name:	Computer System and Application - II				

Course Objectives:	
1.	To understand theories of e-commerce
2.	To understand with basic training in computer and its most common software used in office work
3.	To be prepared with practices for handling spreadsheets.
4.	To train the application of computers Using Visual Basics

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to learn by what to plan and manage e-commerce solutions, analyze the security issues over the web, the available solutions and future aspects of e-commerce security	Remember
CO2:	Learners will be able to learn by useful knowledge and demonstrate the correct application of advanced features of Excel.	Understand
CO3:	Learners will be able to learn by using various formulas used in Excel, how to debug them, audit them and how to use which formula for which occasion.	Remember
CO4:	Learners will be able to learn by Visual Basics Integrated Development Environment also will be able to develop a web page with its design and diagramming tools	Apply

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	B.Com		

Course Code:	83027	**Class:**	TYBCOM	**Semester:**	VI
Course Name:	Entrepreneurship and M.S.S.I Paper II				

Course Objectives:	
1.	To extend understanding of the various MSME management roles, including finance, marketing, and human resource management.
2.	To examine the legal and regulatory environment that surrounds starting and operating MSMEs.
3.	To recognize the obstacles MSMEs must overcome and devise plans to do so.
4.	To understand the tools they need to manage their finances and mobilize resources for MSMEs.

Course Outcome:		**Level of Bloom Taxonomy**
CO1:	Learners will be able to apply concepts of marketing, finance, and human resource management.	Understand
CO2:	Learners will be able to determine and clarify the appropriate legal and regulatory prerequisites for MSMEs to establish and run.	Analyze
CO3:	Learners will be able to examine typical problems MSMEs face and offer solutions.	Understand/Analyze
CO4:	Learners will be able to build plans for MSMEs' resource acquisition and financial management.	Create

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	B.Com		

Course Code:	83001	**Class:**	TYBCOM	**Semester:**	VI
Course Name:	Financial Accounting and Auditing IX - Financial Accounting				

Course Objectives:	
1.	To make the learner understand the basic concepts of merger, absorption, external reconstruction and purchase, purchase consideration
2.	To make the learner understand the basic concepts of foreign currency transactions and reorganization of exchange difference
3.	To make the learner understand the basic concepts liquidation, Liquidator, Official Assignee, Final Statement of Account of Liquidator
4.	To make the learner understand the basic concepts Underwriters, underwriting commission and determination of Net liabilities of underwriter.
5.	To make the learner understand the basic difference between Partnership Firm, LLP and Company final accounts of LLP of small size and follow the steps for Conversion of partnership firm into LLP.

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to Understand the nature of merger, absorption, external reconstruction and purchase, meaning purchase consideration	Understand
CO2:	Learners will be able to Pass entries for foreign currency transactions and recognize exchange difference	Analyze
CO3:	Learners will be able to Prepare preliminary Final Statement of Account of Liquidator	Understand
CO4:	Learners will be able to Pass entries for underwriting commission and determine the liabilities	Analyze
CO5:	Learners will be able to Prepare the final accounts of LLP of small size and follow the steps for Conversion of partnership firm into LLP	Understand

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	B.Com		

Course Code:	83007	**Class:**	TYBCOM	**Semester:**	VI
Course Name:	Financial Accounting and Auditing X - Cost Accounting				

Course Objectives:

1.	The primary objective of cost control accounts is to monitor and track expenses incurred by a business across various departments, projects, or activities.
2.	The essential target of agreement costing is to screen and control costs related with explicit ventures or agreements. This includes following direct expenses (like materials, work, and subcontractor costs) and circuitous expenses (like overheads) brought about during the execution of the agreement.
3.	Process costing intends to designate expenses for individual units of result in view of the typical expense per unit of creation. This guarantees that expenses are dispersed reasonably across all units delivered, no matter what the particular creation group or request.
4.	Participants should understand the differences between marginal costing and absorption costing methods, including the valuation of fixed overhead and inventory, and the implications for financial reporting and decision making
5.	Standard costing facilitates cost variance analysis by comparing actual costs with standard costs and identifying the reasons for deviations. Participants must learn how to analyze cost variances such as material price variances, material usage variances, labor variances, and labor efficiency variances
6.	Learn about the goals and principles of activity-based costing, which focuses on identifying and allocating costs based on the activities that drive them. Learn how ABC provides a more accurate view of product or service costs and supports better decisions

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Learners will be able to control accounts and enable businesses to monitor and track expenses accurately across different departments, projects, or cost centers in real-time.	Understand
CO2:	Learners will be able to contract costing empowers organizations to precisely track and screen costs related with individual ventures or agreements, giving a point by point breakdown of costs caused for work, materials, subcontracting, overheads, and different assets.	Analyze
CO3:	Learners will be able to process costing empowers organizations to precisely track and screen costs brought about at each phase of the creation	Create

	interaction. This gives an itemized breakdown of expenses related with materials, work, above, and different assets utilized underway.	
CO4:	Learners will be able to participants should be able to distinguish between marginal costing and absorption costing methods, including fixed overhead and inventory valuation, and understand the implications for decision making	Evaluate
CO5:	Learners will be able to distinguish standard costing methods from actual costing methods, including their treatment of costs, inventory valuation, and implications for decision making and financial reporting.	Analyze
CO6.	Learners will be able to understand new concepts such as activity-based costing (ABC), environmental costing, and blockchain and cryptocurrency accounting can increase transparency in cost allocation and reporting. This transparency allows organizations to make more informed decisions and allocate resources more efficiently	Evaluate

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://old.mu.ac.in/wp-content/uploads/2016/06/4.48-B.Com_Semester_V_and_VI_Syllabus_to_be_implememnted_2018_2019.pdf		
Department	B.Com		

Course Code:	83015	**Class:**	TYBcom	**Semester:**	VI
Course Name:	Direct and Indirect Taxation Paper II				

Course Objectives:

1.	To enable students to explain the basic concepts, definitions and terms related to Goods and Service tax (GST).
2.	To enable students to distinguish the difference in concept of forward charge mechanism, reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime.
3.	To enable the students to discuss the concept of Supply along with the rules related to time, place and value of supply.
4.	To enable the students to discuss the compliance related to documentation under the new indirect tax regime.
5.	To enable the students to compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit.
6	To enable the students to analyze the persons liable for registration and the persons not required to obtain registration under the GST law.

Course Outcome:		**Level of Blooms Taxonomy**
CO1:	Students would explain the various terms related to Goods and Service tax (GST).	Understand
CO2:	Students would distinguish the difference between forward change and reverse charge mechanism and also to understand the difference between composite and mixed supply.	Analyze
CO3:	Students would discuss the time, place and value of supply.	**Create**
CO4:	Students would discuss the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.	**Create**
CO5:	Students would compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.	**Create**
CO6:	Students would analyse whether a person is required to obtain registration under GST law.	Analyze

FACULTY OF COMMERCE – UNDERGRADUATE

Program Name:	Bachelor of Commerce		
Assessment:	College	**Pattern:**	100 Marks
Objectives & Outcome Framed by:	Institute		
Syllabus Copy Link:	https://mu.ac.in/wp-content/uploads/2022/07/Item-No.-5.30-revised-syllabus-of-T.Y.B.Com.-Marathi-Sem-V-and-VI-CBCS.pdf		
Department	B.Com		

Course Code:	83039	**Class:**	TYBCOM	**Semester:**	VI
Course Name:	Literature in Marathi				

Course Objectives:

1.	विद्यार्थ्यांना आत्मकथन या साहित्य प्रकाराची संकल्पना समजून देणे.
2.	आत्मकथन साहित्य प्रकाराच्या संकल्पनेनुसार साहित्यकृतीचा अभ्यास करणे.
3.	विद्यार्थ्यांना व्यावहारिक मराठीचे कौशल्य देणे.
4.	विद्यार्थ्यांचे निबंध लेखनाचे कौशल्य वृद्धिंगत करणे.

Course Outcome:		Level of Blooms Taxonomy
CO1:	विद्यार्थ्यांना आत्मकथन साहित्यप्रकाराची संकल्पना समजेल.	Understand
CO2:	आत्मकथन या साहित्य प्रकाराचे उपयोजनातून प्रत्यक्ष ज्ञान होईल.	Apply
CO3:	व्यावहारिक मराठीचे कौशल्य प्राप्त होईल.	Understand
CO4:	विविध प्रकारच्या लेखनाचे कौशल्य प्राप्त होईल.	Apply