



Mahila Vikas Sanstha's

INDRAPRASTHA NEW ARTS COMMERCE & SCIENCE COLLEGE, AT POST MALWADI, DIST. WARDHA (M.S.)

Accredited 'B' by NAAC

Approved by government
of Maharashtra

Affiliated to Rashtrasant Tukadoji
Maharaj Nagpur University, Nagpur

Recognised by U.G.C New Delhi
under section 2 (f) & 12 (b) of
UGC act 1956

Department of Commerce and Management

Program Offered:

- Bachelor of Commerce (B.Com)
- Bachelor of Business Administration (BBA)
- Bachelor of Commerce in Computer Application(B.Com(CA))
- Master of Commerce (M.Com) English Medium
- Master Of Commerce(M.Com) Marathi Medium

B.COM

	Program Outcome:
P01	This program will provide students with necessary knowledge about the trade and commerce in the national and international purview.
P02	This program will provide skills to students about the various aspects related to marketing manager, sales manager, and finance manager, administration of company or business.
P03	Students will be able to make their personal, educational and professional level decisions after successful completion of the program.
P04	Program will help to explore and develop the entrepreneurial capabilities of the students which will assist them in starting their own venture.
P05	This program will give through knowledge about trade, commerce, taxation, finance and industry to students.
P06	Program will provide in depth knowledge about the various subjects / topics like Languages, Business Economics, Financial Accounting, Statistics and Business Mathematics, Business Organization, Company Law, Business Management, Secretarial Practice, Business Law, Monetary Economics, Business Communication and Management, Income Tax, Skill Development, Cost Accounting, Management Process, Income Tax, Indian Economics, Marketing Management, Management Accounting, Accounting and Business Finance.
P07	Prepare students for their post graduate studies to achieve success in their education and professional career.



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B.Com Ist year Semester I

Course Outcome:

1T1	Financial Accounting-I
C01	Students would have basic concept clarity of the basics of accounting, its concepts and conventions along with understanding various Accounting Standards.
C02	Students will have knowledge of the practical approach of accounting practices followed by Sole Trader.
C03	Students would have understanding of the theoretical and practical concepts related to Hire Purchase Accounts.
C04	Students would have idea about the working of the Cooperative Societies with its theoretical and practical concepts according to Maharashtra Co-Operative Societies Act, 1960.
C05	They would able to know what joint venture is and how they discharge its functions which are used in business as a working model.

1T2	Business Organization
C01	Understand the term business and services properly along with their objectives and classification.
C02	Conceptual clarity regarding various forms of the business and services.
C03	Different types / forms of organization can be clearly seen by the students which exist in the practical business world.
C04	They would the role of various key positions in an organization with their responsibilities.
C05	Students would also come to know about recent trends of e-commerce, e-banking, e-business.

1T3	Company Law
C01	Introduction to The Company's Act, 2013 with information on all kinds of companies and corporate personality.



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C02	To impart information about legal and practical process regarding preparation of memorandum of association, articles of association, prospectus.
C03	Acquaint students with the duties and responsibilities of key posts in the company.

1T4	Business Economics-I
C01	To provide knowledge about social responsibilities of business.
C02	To provide knowledge about micro and macro economics concepts so that students can solve economic issues.
C03	To give idea about various theories of economics and its practical relevance with the business world.
C04	To apply economic theories and reasoning for solving business problems

Semester II

2T1	Statistics and Business Mathematics
C01	To know the basics of statistics , construction of series, conversion of series and calculation of Mean Median and Mode
C02	To understand meaning of dispersion, Methods of Measuring Dispersion, & Standard Deviation. To understand Measures of Skewness by using different Methods.
C03	To understand simple mathematics which is useful in day to day business activities like simple Interest, Compound Interest, Profit and Loss, Ratio and Proportion

2T2	Business Management
C01	To understand Planning and Decision making for business. To Understand Business Management & Principles of Business Management and Its Application for Business
C02	To know Delegation of Authority and what extends the authority is delegated. To understand the Recent Trends in Management.

2T3	Secretarial Practice
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C01	To know the Procedure for Incorporation of Companies, to know the alternation of Memorandum of Association and Articles of Association
C02	To understand the Types of Company Meeting
C03	To understand the Report Writing of the Company.

2T4	Business Economics-II
C01	To understand the classification of Market Structure, to know the difference between Firm and Industry To understand the price determination in different market situation.
C02	To understand the various theories of distribution. To understand Business Cycle and National Income.

B.Com IInd year Semester III

3T1	Financial Accounting -II
C01	Students would practically understand how companies deal with financial accounts.
C02	They can understand the process of issue of shares and its financial treatment which will be helpful to them while going for employment in MNCs.
C03	Understanding the financial treatment between head office and branch offices. To develop understanding for consignment accounts.
C04	Enlighten the students about accounting procedures followed by the Companies.

3T2	Business Communication & Management
C01	Understanding the importance of communication in business along with its types.
C02	Understanding the role of communication in maintaining public relations and establishing communication with customers.
C03	Develop awareness about trends in business communication, various media used for communication and communication devices.
C04	Identify how social media is used for communication. Knowing the role of MS Office as communication tool.



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3T3	Business Law
C01	Students can understand the concept and laws pertaining to contract thoroughly which has quite practical use in day to day basis in business.
C02	Creating awareness among students regarding to the laws affecting trade, business, and commerce. Understanding the law pertaining to consumer protection.
C03	Developing the concepts and terms related with negotiable instruments act and money laundering act which are useful for them while employment.

3T4	Monetary Economics-I
C01	Understand and analyze real-world business problems like inflation, deflation with use of systematic theoretical framework.
C02	Analyze money market and its instruments which can be source of finance for company. To know about monetary policy and fiscal policy.
C03	To develop understanding concept of public finance by various theories. Understanding outline and structure of taxation system in detail.

Semester IV

4T1	Financial Accounting -III
C01	To understand how to prepare the Final Accounts of Banking Companies.
C02	To understand how to prepare Final Accounts of General Insurance Companies To know how to calculate Goodwill by using different method.
C03	To understand under what condition the company is liquidated, and Preparation of Liquidator Final Statement of Accounts

4T2	Skill Development
C01	To understand what is skill Development, types of skill development To know the various Entrepreneurship Skills of development
C02	To enhance the communication skills and personality development
C03	To understand the different Techniques of Personality Development

4T3	Income Tax
C01	To understand basic concepts of Income Tax, Assessment year and Purpose of Tax. To know Income Exempt from Tax
C02	To understand how the Income From salary is calculated.



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C03	To understand how the Income from House Property is calculated. To understand Tax Slab Rate and deduction under various head.
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4T4	Monetary Economics-II
C01	To understand the functions and Role of Commercial Bank. To know E-Banking and Core Banking Concepts.
C02	To understand Bank and Customers Relationship and Services. To understand Function and Role of Central Bank.
C03	To understand Function and Role of Central Bank.

B.Com III rd year Semester V

5T1	Financial Accounting -IV
C01	Develop financial understanding about amalgamation and absorption of companies.
C02	To appraise knowledge of learners about reconstruction of companies.
C03	Demonstrate the ability to perform complex accounting techniques and methods for valuation of shares. Understand and prepare accounts of public utilities.

5T2	Cost Accounting
C01	To understand Cost Accounting and cost sheet concepts.
C02	To practically find the reconciliation of cost and financial accounts.
C03	To enable students to learn application of contract costing in practical way. To develop the learners to establish the understanding for process costing.

5T3	Management Process
C01	To understand managerial challenges and functions.
C02	To provide knowledge to students about management and its process.
C03	To gain knowledge about the group and its dynamics while working in corporate or MNCs. To understand the role and importance of motivation with its various theories.



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5T4	Indian Economics-I
C01	To understand the economic planning and development concept.
C02	To know the public transport system in country in commercial aspect.
C03	To equip them with macro issues like unemployment, population explosion etc. in the country.
C04	Outline the India's public expenditure and public revenue structure which is useful in competitive exams. To learn about the economic planning in India.

5T5	Business Finance -I
C01	To understand about working capital management for any business.
C02	Identify the role and function of business finance and finance executive. Develop the learners to establish the interface about various sources of finance.
C03	To enable students to learn about inventory control techniques. Evaluate debtors and creditors management technique.

Semester VI

6T1	Financial Accounting -V
C01	To understand Accounts of Holding Companies, and Preparation of Consolidated Balance Sheet To understand how to calculated Insurance Claim for Loss of Stock.
C02	To understand Investment Accounts and Sale and Purchase of Different Types of Securities.
C03	To understand Profit Prior to Incorporation and Different Methods of Profit Prior to Incorporation.

6T2	Management Accounting
C01	To know what is Management Accounting and Role of Management Accounting.



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C02	To understand Business Budget and Budgetary Control and Calculation of Cash Budget and Flexible Budget
C03	To understand Ratio Analysis and Calculation of Various Ratios
C04	To understand Fund Flow Analysis and Preparation of Statements of Changes in Working Capital.

6T3	Advanced Statistics
C01	To understand Correlation and Calculation of Different types of Correlations.
C02	To understand Regression Analysis
C03	To understand Time Series Analysis and Component of Time series.
C04	To understand Index Number, Methods of Index Numbers and Uses of Index Numbers.

6T4	Indian Economics – II
C01	To understand the Nature and Role of Agriculture in Indian Economy.
C02	To know the Indian Industry System Particularly Introduction of Industrial Policy 1991. To understand the Nature Scope and Growth of Service Sector In India
C03	To understand Foreign Trade and Composition and Direction of India's Export and Imports.

6T5	- Indirect Tax
C01	To understand Central Excise Law
C02	To understand Custom Laws, Nature of Custom Duty, Types of Custom duty. To understand Service Tax, and Service on Which Tax is Payable.
C03	To understand State Sales Tax Law.

6T6	Business Finance – II
C01	To understand the Financial Market In India.
C02	To understand the Primary and Secondary Market India
C03	To understand NBFC's Formation, Types and Regulations
C04	To understand Cash Flow for Investment Analysis its Benefit and Uses.