Mahila Vikas Sanstha's



INDRAPRASTHA NEW ARTS COMMERCE & SCIENCE

COLLEGE, AT POST NALWADI, 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

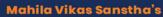
Department of Commerce and Management

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:
P0 1	This program will provide students with necessary knowledge about the trade and commerce in the national and international purview.
PO2	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.
PO3	Students will be able to make their personal, educational and professional level decisions after successful completion of the program.
PO4	Program will help to explore and develop the entrepreneurial capabilities of the students which will assist them in starting their own venture.
PO5	This program will give through knowledge about trade, commerce, taxation, finance and industry to students.
PO6	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.
CO2	Students will have knowledge of the practical approach of accounting practices followed by Sole Trader.
C <mark>O</mark> 3	Students would have understanding of the theoretical and practical concepts related to Hire Purchase Accounts.
C 04	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.
C 05	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
	Understand the term business and services properly along with their objectives and
CO 1	classification.
CO2	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.
CO4	They would the role of various key positions in an organization with their responsibilities.
	Students would also come to know about recent trends of e-commerce, e-banking, e-
CO5	business.

1T3	Company Law
	Introduction to The Company's Act, 2013 with information on all kinds of companies and
CO1	corporate personality.



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CO2	To impart information about legal and practical process regarding preparation of memorandum of association, articles of association, prospectus.
CO3	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.
CO2	To provide knowledge about micro and macro economics concepts so that students can solve economic issues.
с <mark>03</mark>	To give idea about various theories of economics and its practical relevance with the business world.
C <mark>O4</mark>	To apply economic theories and reasoning for solving business problems
	Semester II

Semester II

2 T1	Statistics and Business Mathematics
C 01	To know the basics of statistics , construction of series, conversion of series and calculation of Mean Median and Mode
C 02	To understand meaning of dispersion, Methods of Measuring Dispersion, & Standard Deviation. To understand Measures of Skewness by using different Methods.
C <mark>O3</mark>	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
	To understand Planning and Decision making for business. To Understand Business
CO1	Management & Principles of Business Management and Its Appliction for Business
	To know Delegation of Authority and what extends the authority is delegated. To understand
CO2	the Recent Trends in Management.
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	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
	CO2	To understand the Types of Company Meeting
	CO3	To understand the Report Writing of the Company.
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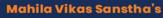
2T4	Business Economics-II
C01	To understand the classification of Market Structure, to know the difference between Firm and Industry To understand the price determination in different market situation.
CO2	To understand the various theories of distribution. To understand Business Cycle and National Income.

B.Com IInd year Semester III

<mark>3</mark> T1	Financial Accounting -II
C 01	Students would practically understand how companies deal with financial accounts.
C 02	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.
CO 3	Understanding the financial treatment between head office and branch offices. To develop understanding for consignment accounts.
C <mark>04</mark>	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.
CO3	Develop awa <mark>reness</mark> 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.
CO3	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.
CO 2	Analyze money market and its instruments which can be source of finance for company. To know about monetary policy and fiscal policy.
C O3	To develop understanding concept of public finance by various theories. Understanding outline and structure of taxation system in detail.

Semester IV

4 T1	Financial Accounting –III
C 01	To understand how to prepare the Final Accounts of Banking Companies.
CO 2	To understand how to prepare Final Accounts of General Insurance Companies To know how to calculate Goodwill by using different method.
C <mark>O3</mark>	To understand under what condition the company is liquidated, and Preparation of Liquidator Final Statement of Accounts

4T2	Skill Development
	To understand what is skill Development, types of skill development To know the various
C01	Entrepreneurship Skills of development
CO2	To enhance the communication skills and personality development
CO3	To understand the different Techniques of Personality Development

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



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To understand how the Income from House Property is calculated. To understand Tax SlabCO3 Rate and deduction under various head.

4T4	4T4 Monetary Economics-II	
	To understand the functions and Role of Commercial Bank. To know E-Banking and Core	
C01	Banking Concepts.	
	To understand Bank and Customers Relationship and Services. To understand Function and	
CO2 🥖	Role of Central Bank.	
CO3	To understand Function and Role of Central Bank.	

B.Com III rd year Semester V

5 T 1	Financial Accounting -IV
C 01	Develop financial understanding about amalgamation and absorption of companies.
CO2	To appraise knowledge of learners about reconstruction of companies.
C 03	Demonstrate the ability to perform complex accounting techniques and methods for valuation of shares. Understand and prepare accounts of public utilities.

5 <mark>T2</mark>	Cost Accounting
CO1	To understand Cost Accounting and cost sheet concepts.
CO2	To practically find the reconciliation of cost and financial accounts.
	To enable students to learn application of contract costing in practical way. To develop the
CO3	learners to establish the understanding for process costing.

5T3	Management Process
C01	To understand managerial challenges and functions.
CO2	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.
CO2	To know the public transport system in country in commercial aspect.
	To equip th <mark>em with</mark> macro issues like unemployment, population explosion etc. in the
CO3	country.
	Outline the India's public expenditure and public revenue structure which is useful in
CO4	competitive exams. To learn about the economic planning in India.

<mark>5T</mark> 5	Business Finance -I
CO1	To understand about working capital management for any business.
C 02	Identify the role and function of business finance and finance executive. Develop the learners to establish the interface about various sources of finance.
	To enable students to learn about inventory control techniques. Evaluate debtors and
CO3	creditors management technique.

	Semester VI
6 <mark>T1</mark>	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.
CO2	To understand Investment Accounts and Sale and Purchase of Different Types of Securities.
	To understand Profit Prior to Incorporation and Different Methods of Profit Prior to
CO3	Incorporation.

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



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	To understand Business Budget and Bugetory Control and Calculation of Cash Budget and
CO2	Flexible Budget
CO3	To understand Ratio Analysis and Calculation of Various Ratios
	To understand Fund Flow Analysis and Preparation of Statements of Changes in Working
CO4	Capital.
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6T3	Advanced Statistics
C01	To understand Correlation and Calculation of Different types of Corelations.
CO2	To understand Regretion Analysis
CO3	To understand Time Series Analysis and Component of Time series.
C 04	To understand Index Number, Methods of Index Numbers and Uses of Index Numbers.

<mark>6</mark> T4	Indian Economics – II
C 01	To understand the Nature and Role of Agriculture in Indian Economy.
C 02	To know the Indian Industry System Particularly Introduction of Industrial Policy 1991. To understand the Nature Scope and Growth of Service Sector In India
CO3	To understand Foreign Trade and Composition and Direction of India's Export and Imports.

6 <mark>T5</mark>	- Indirect Tax
C 01	To understand Central Excise Law
CO2	To understand Custom Laws, Nature of Custom Duty, Types of Custom duty. To understand Service Tax, and Service on Which Tax is Payable.
CO3	To understand State Sales Tax Law.

6T6	Business Finance – II
C01	To understand the Financial Market In India.
CO2	To understand the Primary and Secondary Market India
CO3	To understand NBFC's Formation, Types and Regulations
C04	To understand Cash Flow for Investment Analysis it's Benefit and Uses.