

Academic Council dated 15th July per Item Number: 1.03



**DOMBIVLI SHIKSHAN PRASARAK MANDAL'S,
K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE AND COMMERCE,
(AUTONOMOUS) DOMBIVLI (EAST), DIST. THANE
(Affiliated to University of Mumbai)**

**Faculty of Commerce
DEPARTMENT OF ACCOUNTING & FINANCE
(Programme: Bachelor of Commerce in Accounting & Finance: B.Com. in A&F)**

**SYLLABUS FOR
F.Y.B.Com – Accounting & Finance (Semester I & II)
Choice Based Credit System (CBCS)
(As per NEP – 2020)**

(with effect from the Academic Year 2023-24)



Programme outcomes (Commerce)

	After completing the programme student will be able	Graduate attribute
PO 1	Demonstrate comprehensive knowledge and understanding of one or more courses relating to Commerce	Disciplinary knowledge
PO 2	Express business or corporate ideas, knowledge, observations and data effectively in writing and oral communication with others using appropriate medium.	Communication skills
PO3	Analyse and evaluate evidence, arguments, claims, and beliefs on the basis of practical applications and supporting scientific data, identify logical flaws and draw conclusions from qualitative and quantitative data.	Critical thinking and scientific reasoning
PO4	In case of problems, conclude and determine appropriate solutions from possible set of solutions and apply learnings to real life situations	Problem solving
PO5	Use the concept of research methodology to execute and report the results of an experiment or investigation	Research related skills
PO6	Work in team to inculcate, generate and disseminate the knowledge of the respective commerce discipline	Cooperation / teamwork
PO7	Make the connection based on prior learnings and experiences and bring these to bear in the context of new events	Reflective thinking
PO8	Find, evaluate and clearly communicate appropriate information through typing and other media on various digital platforms	Information / digital
PO9	Work independently, identify appropriate resources required for a project and manage a project to its completion	Self-directed learning ability
PO10	Acquire knowledge and skill including learning 'how to learn' that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning	'lifelong learning
PO11	Map out the task of a team or an organization, and set directions, build a team, motivate, inspire and guide the team members to the right destination in a smooth and efficient way	Leadership readiness/ qualities
PO12	Avoid unethical behavior such as fabrication, falsification or misrepresentation of data or committing plagiarism	Moral and ethical awareness/ analytical reasoning

SEMESTER-I
MAJOR
ACCOUNTING – I (FINANCIAL ACCOUNTING- I)
COURSE CODE: AF23101MM

Objectives

- To understand about the Accounting standards , Accounting concepts and its applicability
- To understand the practical applicability of accounting system in an organization
- To learn the preparation of an organization's financial accounts for a specific period.

Outcomes

Students will be able to:

- Describe the accounting treatment for property, plant & equipment, stock valuation methods.
- Identify and classify the expenditures and incomes.
- Comparison between various types of final accounts.
- Explain the concept of disclosures of accounting policies, and inventory valuation.
- Evaluate the profitability of different forms of concerns.

MODULES AT GLANCE:

Sr. No.	Modules	No. of hours	Credit Points
1.	Accounting Standards Issued by ICAI	15	04
2.	Final Accounts	15	
3.	Departmental Accounts	15	
4.	Accounting for Hire Purchase	15	
Total		60	

Sr. No.	Module/Units	No. of hours

MAJOR
ACCOUNTING – II (COST ACCOUNTING- I)
COURSE CODE: AF23102MM

Objectives

- To explain the theories of the relationship between various costs associated to production
- To describe the basic concept of cost accounting and objective.
- To explain the accumulation procedure and a search into the element of material, labor and factory overhead cost.
- To understand about different types of Material & Labor costs associated with production activity

Outcomes

Students will be able to:

- Create the cost sheet and prepare cost analysis projects.
- Evaluate the existing costing strategies on material, labour etc. adopted by firms.
- Apply and analyse cost reduction and cost control methods in the firms.
- Describe different material and labour cost.

MODULES AT GLANCE:

Sr. No.	Modules	No. of hours	Credits
1.	Introduction to cost accounting	05	02
2.	Material cost	10	
3.	Labor cost	15	
Total		30	

	Modules/Units	No. of hours
UNIT-I	Introduction to cost accounting: Evolution Objective and scope of cost accounting Importance and advantage of cost accounting Difference between cost accounting and financial accounting	05

MINOR

FINANCE – I (FINANCIAL SERVICES - I)

COURSE CODE: AF23103MN

Objectives:-

1. To acquaint students with the basic introduction of components of the financial systems which will help them
2. To make learners aware about the financial services in detail
3. To introduce fund-based and fees-based financial services provided by financial companies and its importance in the present position in the Indian financial sector.

Learning Outcomes

After completing the course, students will be able to:

1. Describe the different financial services.
2. Identify and classify fund based and non-fund based services.
3. Compare various types of mutual fund.
4. Explain the concept of securitization, factoring, forfaiting.

Sr. No.	Modules	No. of hours	Credits
1	Introduction to Financial Services	15	02
2	Issue Management and Securitization	15	
	Total	30	

	Modules/Units	No. of hours
Unit - I	Introduction to Financial Services: a) FINANCIAL SERVICES: Concept, objectives/Functions, Characteristics, Financial service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non – Banking Companies, Regulatory Framework.	15



OPEN ELECTIVES
BUSINESS MATHEMATICS & STATISTICS
COURSE CODE: AF23104OE

Objectives:-

1. To understand the concept of annuity for calculating EMI of loan using RBM & flat interest method.
2. To understand the basic term in the area of business Calculus & financial mathematics.
3. To distinguish between combinations and permutations.

Learning Outcomes:-

Students will be able to:

- Create the mathematical records of business operations.
- Evaluate the financial formulas, fractions; measurements involved in dispersion which helps to do research effectively.
- Utilize mathematical formulae to analyse investments and returns.
- Apply different business mathematical formulae to solve business and finance combinations.
- Describe and solve a variety of permutations in taking buying and selling decisions etc.

MODULES AT GLANCE

Sr. No.	Modules	No. of Lectures	Credit Points
1.	Permutations and Combinations	15	02
2.	Summarization Measures	15	
Total		30	

SR.NO.	Modules/units	No. of hours
1.	Permutations and Combinations	15

OPEN ELECTIVES
FUNDAMENTALS OF BANKING
COURSE CODE: BI23105OE

Objectives:-

- 1 To understand the basics of banking sector
- 2 .To analyze the role of customer centric banking operations
3. To develop skills and knowledge required in different types of banking activities and its application.

Learning Outcomes

CO1: Learners will be able to understand the finance and Banking finance system and structure in our country

CO 2: They will be having knowledge of different fund based & fee-based services.

CO 3: They will be able to perform basic banking transactions

MODULES AT GLANCE

Sr. No.	Modules	No. of hours	Credit Points
1.	An Overview of Banking Industry	10	02
2.	Commercial Banking India	10	
3.	Universal Banking & Technology in Banking sector	10	
Total		30	

Sr.No.	Modules/units	No. of hours
1.	An Overview of Banking Industry	10

OPEN ELECTIVES
INTRODUCTION TO WEB DESIGNING
COURSE CODE: IT23106OE

Objectives:-

1. To make students aware of use of web and its components.
2. To enhance self-employment skills.

Learning Outcomes

1. Acquire the knowledge about the Internet & its functionality, protocols, different types of web browsers & its working.
2. Develop HTML Scripting language webpage.
3. Create their own scripts.
4. Explain different HTML tags.
5. Demonstrate event handling in javascript.

MODULES AT GLANCE

Sr. No.	Modules	No. of hours	Credit Points
1.	Internet and the World Wide Web:	10	02
2.	HTML5 Page layout and navigation:	10	
3.	Core JavaScript (Properties and Methods of Each)	10	
Total		30	

SR.NO.	Modules/units	No. of hours
1.	Internet and the World Wide Web:	10
	Internet and the World Wide Web: What is the Internet? Introduction to the internet and its applications, E-	

VOCATIONAL SKILL COURSE

BUSINESS ARTICULACY – I

COURSE CODE: AF23106VS

Objectives:-

- To provide an overview of Prerequisites to Business Communication.
- To make learners aware about the importance of reading and speaking skills in communication.
- To provide an outline to effective Organizational Communication.
- Understanding the importance of effective communication in an organization.
- Understanding the process of communication and its effect on sharing and receiving the information.

Learning Outcomes

Students will be able to:

- Apply the various concepts in corporate world such as advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees
- Conduct social awareness campaigns on various issues such as child labor, piracy, discrimination of any type.
- Prepare business letters in various forms such as full block form, semi-block form, modified block form along with writing of Statement of Purpose, Job Application letter, Resume etc.
- Describe the various obstacles in communication, Importance of effective listening, Importance of business ethics, Corporate Social Responsibility, Intellectual Property Rights, and Human Rights.

MODULES AT GLANCE

Sr No	Modules	No of hours	Credits
1.	Business Correspondence	15	02
2.	Language and Writing Skills	15	
	Total	30	

UNIT	MODULES/UNITS	
	Business Correspondence:	15

SKILL ENHANCEMENT COURSE

BUSINESS COMMUNICATION – I

COURSE CODE: AF23107SE

Objectives:-

1. To provide an overview of Prerequisites to Business Communication.
2. To make learners aware about the importance of reading and speaking skills in communication.
3. To provide an outline to effective Organizational Communication.
4. Understanding the importance of effective communication in an organization.
5. Understanding the process of communication and its effect on sharing and receiving the information.

Learning Outcomes:

Students will be able to:

- Apply the various concepts in corporate world such as advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees
- Conduct social awareness campaigns on various issues such as child labor, piracy, discrimination of any type.
- Prepare business letters in various forms such as full block form, semi-block form, modified block form along with writing of Statement of Purpose, Job Application letter, Resume etc.
- Describe the various obstacles in communication, Importance of effective listening, Importance of business ethics, Corporate Social Responsibility, Intellectual Property Rights, and Human Rights.

MODULES AT GLANCE

Sr No	Modules	No of hours	Credits
1.	Theory of Communication	15	02
2.	Obstacles to Communication in Business World	15	
	Total	30	

UNIT	MODULES/UNITS	No of hours
I	Theory of Communication	15

ABILITY ENHANCEMENT COURSES

PRODUCTION MATRIX

COURSE CODE: AF23108AE

Objectives

1. To analyze consumer behavior and market dynamics.
2. To understand purchasing patterns with elasticity approach.
3. To understand consumer preference and their influence on decision making.
4. To analyze producer behavior and market dynamics.
5. To understand cost concepts and profit maximization process.

Learning Outcomes

Students will be able to:

- Describe business economics concepts.
- Understand the graphical approach of the economic theories.
- Apply economic tools.
- Analyze different economic activities such as production, distribution, demand, etc.
- Distinguish between individual and market behavior in the economy.
- Compare different markets on the basis of features.

MODULES AT GLANCE

Sr. No.	Modules	No. of hours	Credits
1	Introduction to Production Matrix	10	02
2	Demand Analysis	10	
3	Supply and Production Decision and Cost of Production Function	10	
	Total	30	

	Modules/Units	No. of hours
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VALUE EDUCATION COURSE
FOUNDATION COURSE – I
COURSE CODE: AF23109VE

Objectives:-

1. To acquaint students with the multi-cultural diversity of Indian society.
2. To understand the concept of disparity as arising out of stratification and inequality.
3. To analyze the inequalities and its manifestation in inter-group conflicts.
4. To understand the philosophy and basic features of the Indian Constitution.
5. To develop students' abilities to think about the role of youth in promoting tolerance, peace and communal harmony.
6. To acquaint the student with the basic understanding of various growing social problems in India.

Outcomes

Students will be able to

1. Understand the multi-cultural diversity of Indian society.
2. Project the disparity as arising out of stratification and inequality.
3. Analyze the inequalities and its manifestation in inter-group conflicts.
4. Understand the philosophy and basic features of the Indian Constitution.
5. Develop students' abilities to think about the role of youth in promoting tolerance, peace and communal harmony.

Sr. No.	Modules	No of hours	Credits
1.	Overview of Indian Society	8	02
2.	Concept of Disparity – I	7	
3.	Concept of Disparity – II	8	
4.	The Indian Constitution	7	
	Total	30	

	Modules/ Units	No of hours
Unit - I	Overview of Indian Society	8

INDIAN KNOWLEDGE SYSTEM
HISTORY OF ACCOUNTING AND AUDITING IN INDIA
COURSE CODE: AF23110IK

Objectives:-

1. To integrate the concepts, ideas and constructs of Accounting and Auditing based on India's ancient wisdom in modern discipline of knowledge.
2. To assimilate the Indian knowledge system in accounting and adapt it for application in current scenario

Objectives

After completing the course, students will be able to:

1. Describe the historical background of Indian Accounting and Auditing.
2. Identify various phases and development in the Indian Accounting
3. Compare the ancient and current Indian Accounting system
4. Explain the concept of Accounting and Auditing in ancient India.

Sr. No.	Modules	No of hours	Credits
1.	Introduction to Ancient Accounting and Auditing	15	02
2.	History and evolution of Accounting & Auditing in India	15	
Total		30	

Unit - I	Modules/ Units	No of hours
Unit - I	Introduction to History of Accounting	15
	<p>Overview and Origin of Accounting Accounting In Mesopotamia, circa 3500 B.C.,History of Accounts-Timeline, Accounting In Ancient Egypt, China, Greece and Rome, Medieval Accounting ,Birth of Double Entry Book keeping, Pacioli's System: Memorandum, Journal and Ledger</p> <p>Accounting and Auditing in Ancient India : Arthashastra Mourya empire and Kautalya's Arthashastra,Budget Accounts and Audit:Revenue budgeting,Maintenance of Accounts</p>	

Semester II
MAJOR
ACCOUNTING – III (FINANCIAL ACCOUNTING- II)
COURSE CODE: AF23201MM

Objectives:-

1. To understand the applicability of Single entry and double entry accounting systems in the preparation of final accounts.
2. To understand the procedure and treatment for determination of insurance claims.
3. To acquaint the knowledge of methods of maintaining branch accounts.
4. To understand the accounting treatment of marine business.
5. To understand the terms related to consignment and its accounting treatment

Learning Outcomes

Students will be able to:

- Describe the concept of fire insurance and the conversion method of incomplete records.
- Identify and classify the expenditures and incomes.
- Compare the accounting from the incomplete records and final accounts.
- Explain the concept of consignment accounting and voyage accounting.
- Evaluate the profitability of different forms of concerns.

Sr. No.	Modules	No of hours	Credits
1.	Accounting from Incomplete Records	15	04
2.	Consignment & Voyage accounting	15	
3.	Branch Accounts	15	
4.	Fire Insurance Claims	15	
	Total	60	

	Modules/Units	No of hours
Unit-I	Accounting from Incomplete Records Introduction	15

MAJOR
ACCOUNTING – IV (AUDIT – I)
COURSE CODE: AF23202MM

Objectives:-

1. To understand about the basic working knowledge of Auditing
2. To understand about audit reporting, theories and methodologies of Auditing
3. To acquaint the students with general procedures involved in conducting an Audit.

Learning Outcomes

Students will be able to:

- To describe the concepts of auditing standards and principles of auditing.
- To design an audit program of a firm.
- To execute the procedures of Auditing.
- To evaluate the correctness of the financial statements.

Sr.No.	Modules	No. of hours	Credit Points
1.	Introduction to Auditing	15	02
2.	Audit Planning, Procedure and Documentation	15	
	Total	30	

Sr. No	Modules/Units	No. of hours
1.	Introduction to Auditing: Basics - Errors and Frauds - Principles of Audit - Types of Audit – Miscellaneous - Accounting Concepts Relevant to Auditing Materiality, Going Concern	15
2.	Audit Planning, Procedures and Documentation	15

MINOR
FINANCE – II (FINANCIAL SERVICES II)
COURSE CODE: AF23203MN

Objectives:-

1. To acquaint students with the basic introduction of components of the financial systems which will help them
2. To make learners aware about the financial services in detail
3. To introduce fund-based and fees-based financial services provided by financial companies and its importance in the present position in the Indian financial sector.

Learning Outcomes

After completing the course, students will be able to:

1. Describe the leasing, financing and venture capital.
2. Identify and classify the different finances available.
3. Comparison between leasing and housing leasing
4. Explain credit rating, venture capital and plastic money.

Sr. No.	Modules	No. of Hours	Credits
1	Financial Services and its Mechanism	15	02
2	Consumer Finance and Credit Rating	15	
	Total	30	

	Modules/Units
Unit – I	Financial Services and its Mechanism: a) LEASING: Meaning, Type of Lease – Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing, Leasing V/s Hire-purchase. b) HOUSING FINANCE:

OPEN ELECTIVES
BUSINESS ECONOMICS – I
COURSE CODE: AF23204OE

Objectives:-

1. To understand various markets and profit maximization process under different types of markets.
2. To understand pricing practices in the economy.
3. To enhance understanding of micro level functioning of the economy.

Learning Outcomes

Students will be able to:

- Describe business economics concepts.
- Understand the graphical approach of the economic theories.
- Apply economic tools.
- Analyze different economic activities such as production, distribution, demand, etc.
- Distinguish between individual and market behavior in the economy.
- Compare different markets on the basis of features.

Sr. No.	Modules	No. of Lectures	Credits
1	Market Structure	15	02
2	Pricing Practices	15	
	Total	30	

	Modules/Units
Module I	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition ,Short run and long run equilibrium of a competitive firm and of industry - Monopoly - short run and long- run equilibrium of a firm under Monopoly

4. Economics - Frank Robert.H, Bernanke. Ben S., (Tata McGraw Hill (ed.5))
5. Principles of Economics - Gregory Mankiw., Thomson South western (2002 reprint)
6. Economics -Samuelson & Nordhas (Tata McGraw Hills, New Delhi, 2002)
7. Managerial Economics cases and concepts - Pal Sumitra, (Macmillan, New Delhi,2004)
8. Micro economics – HL Ahuja

OPEN ELECTIVES

FUNDAMENTALS OF MARKETING

COURSE CODE: MS23204OE

Objective: To make the students aware about Management philosophy towards business, customers and employees.

Learning Outcomes:

After completion of this course learner will be able:

- To understand the basics of management.
- To study functions of management.
- To apply the management principles in his / her real life
- To plan and organise different activities and events

Sr. No.	Modules	No. of Lectures	Credits
1	Introduction to Management	10	02
2	Functions & Principles of Management	10	
3	Introduction to Leadership, Motivation, Direction & Coordination.	10	
	Total	30	

	Modules/Units
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OPEN ELECTIVES
CURRENT AFFAIRS
COURSE CODE: MM23204OE

Outcomes:

- CO1. To provide learners with overview on current developments in various fields.
CO2. To generate interest among the learners about burning issues covered in the media
CO3. To equip them with basic understanding of politics, economics, environment and technology so that students can grasp the relevance of related news.
CO4. Twenty minutes of newspaper reading and discussion is mandatory in every lecture

Sr. No.	Modules	No. of Lectures	Credits
1	Current National Stories	07	02
2	Polity And Governance	06	
3	International Affairs	03	
4	Maharashtra Issues	06	
5	Technology	08	
	Total	30	

	Modules/Units	Lectures
I	Current National stories	07
1.	Two political stories of national importance.	
2.	Political leaders: news makers of the season (Brief profile of any two)	
3.	One dominating economic /business news	
4.	One dominating environment news stories	
5.	One story of current importance from any other genre	
	Polity and governance	06
1.	Ministries of Government of India	

VOCATIONAL SKILL COURSES

BUSINESS ARTICULACY – II

COURSE CODE: AF23206VS

Objectives:-

1. Learners can identify key principles in Business Communication.
2. Learners get familiar with different processes and considerations in business writings.
3. Learners learn to create a presentation using slides and other visual aids.
4. Learners learn the proceedings of meetings along with modern techniques.

Outcomes

Students will be able to:

- Describe presentation process, various aspects of group communication, business correspondence.
- Understand and conduct interviews of various types along with meetings and conferences.
- Prepare effective and informative power point presentations using audio-visual techniques and various other animations.
- Write various trade letters such as letter of inquiry, letter of complaint, letter under Right to Information Act along with report and summary writing.

Sr. No.	Modules	No of lectures	Credits
1.	Business Correspondence	15	02
2.	Language and Writing Skills	15	
	Total	30	

Sr. No.	Modules/units
Mod - I	Business Correspondence Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]
Mod - II	Language and Writing Skills

SKILL ENHANCEMENT COURSES

BUSINESS COMMUNICATION – II

COURSE CODE: AF23207SE

Objectives:-

1. Learners can identify key principles in Business Communication.
2. Learners get familiar with different processes and considerations in business writings.
3. Learners learn to create a presentation using slides and other visual aids.
4. Learners learn the proceedings of meetings along with modern techniques.

Outcomes

Students will be able to:

- Describe presentation process, various aspects of group communication, business correspondence.
- Understand and conduct interviews of various types along with meetings and conferences.
- Prepare effective and informative power point presentations using audio-visual techniques and various other animations.
- Write various trade letters such as letter of inquiry, letter of complaint, letter under Right to Information Act along with report and summary writing.

Sr. No.	Modules	No of lectures	Credits
1.	Presentation Process	15	02
2.	Group Communication	15	
	Total	30	

Sr. No.	Modules/units
Mod - I	<p>Presentations Skills: (to be tested in tutorials only)</p> <p>4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation</p> <p>Presentation Skills - Instead of Presentation skills it should be Presentation process (planning: Brain storming, mind map, concept map, chunking etc., executing, impressing: use of templates, visual communication, effective use of graphics) and it should be consider for external examination instead of tutorials.</p>

ABILITY ENHANCEMENT COURSES

INVESTMENT MATHEMATICS

COURSE CODE: AF23208AE

Outcomes

Students will be able to:

- Create the mathematical records of business operations.
- Evaluate the financial formulas, fractions; measurements involved in interest calculation which helps to run the business efficiently
- Utilize mathematical formulae to analyse investments and returns in form of profits, interests and dividends.
- Apply different business mathematical formulae to solve business and finance problems and also real life problems

Sr. No.	Modules	No. of Lectures	Credit Points
1.	Interest and Annuity	15	02
2.	Shares and Mutual Fund	15	
Total		30	

SR.NO.	Modules/units
1.	Interest and Annuity
	Simple interest, compound interest Equated monthly installments, reducing balance and flat rate of interest Annuity immediate- present value and future value. Stated annual rate and effective annual rate.
2.	Shares and Mutual Fund
	Shares – Concept, Face value, Market value, Dividend, Equity shares, Preference shares, Bonus shares.

VALUE EDUCATION COURSE

FOUNDATION COURSE – II

COURSE CODE: AF23209VE

Objectives:-

1. To acquaint students with the concepts of globalization, liberalization and privatization
2. To make students aware of the origin and evolution of the concept of Human Rights
3. To make students understand the importance of the concepts of ecology and environmental and its impact on human life
4. To create awareness about the importance of sustainable development among students
5. To highlight the causes and impact of stress and conflicts arising in the society
6. To equip students with some coping and management techniques to deal with stress and conflicts.

Sr No	Modules	No of hours	Credits
1.	Globalization & Indian Society	7	02
2.	Human Rights	8	
3.	Ecology	7	
4.	Understanding Stress & Conflicts – It's Management	8	
	Total	30	

	Modules/ Units
Unit - I	Globalization & Indian Society a. Understanding the concepts of liberalization, privatization and globalization b. Growth of Information technology and communication and its impact on everyday life c. Impact of globalization on industry; changes in employment and increasing migration d. Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides

Academic Council dated 09th March, 2024 as per Item Number: 7.03.



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DEPARTMENT OF ACCOUNTING & FINANCE
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**SYLLABUS FOR
S.Y.B.Com – Accounting & Finance (Semester III & IV)
Choice Based Credit System (CBCS)
(As per NEP – 2020)**

(with effect from the Academic Year 2024-25)



Programme outcomes (Commerce)

	After completing the programme student will be able	Graduate attribute
PO 1	Demonstrate comprehensive knowledge and understanding of one or more courses relating to Commerce	Disciplinary knowledge
PO 2	Express business or corporate ideas, knowledge, observations and data effectively in writing and oral communication with others using appropriate medium.	Communication skills
PO3	Analyse and evaluate evidence, arguments, claims, and beliefs on the basis of practical applications and supporting scientific data, identify logical flaws and draw conclusions from qualitative and quantitative data.	Critical thinking and scientific reasoning
PO4	In case of problems, conclude and determine appropriate solutions from possible set of solutions and apply learnings to real life situations	Problem solving
PO5	Use the concept of research methodology to execute and report the results of an experiment or investigation	Research related skills
PO6	Work in team to inculcate, generate and disseminate the knowledge of the respective commerce discipline	Cooperation / teamwork
PO7	Make the connection based on prior learnings and experiences and bring these to bear in the context of new events	Reflective thinking
PO8	Find, evaluate and clearly communicate appropriate information through typing and other media on various digital platforms	Information / digital
PO9	Work independently, identify appropriate resources required for a project and manage a project to its completion	Self-directed learning ability
PO10	Acquire knowledge and skill including learning 'how to learn' that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning	'lifelong learning
PO11	Map out the task of a team or an organization, and set directions, build a team, motivate, inspire and guide the team members to the right destination in a smooth and efficient way	Leadership readiness/ qualities
PO12	Avoid unethical behavior such as fabrication, falsification or misrepresentation of data or committing plagiarism	Moral and ethical awareness/ analytical reasoning

Programme specific outcomes (B.Com in Accounting & Finance)

After completing the programme the student will be able to

- Demonstrate the understanding on various subjects such as Accountancy, finance, taxation, law, audit etc.
- Apply the professional skills such as analysis of financial statements, policy making, designing legal framework, filing of returns etc to business and personal life.
- Carry out research on finance, management, markets etc through hypothesis, analysis and deriving conclusions
- Spread awareness and techniques to society about investing, financing methods and laws relating to it.

SEMESTER – III
MAJOR
ACCOUNTING – V (FINANCIAL ACCOUNTING- III)
COURSE CODE: AF24301MM

Course Outcomes

Students will be able to

1. Understand about how the payables are settled at the time of dissolution
2. Analyze the various adjustments which are made in accounts in case of admission, retirement, or death of a partner
3. Evaluate the accounting effects when the firms are amalgamated
4. Remember about the issue of shares and its various methods like the issue at par and issue at a premium
5. Create and stimulate policies in relation to restructuring of firms

MODULES AT GLANCE:

Sr. No.	Modules	No. of hours	Credit Points
1.	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year.	15	03
2.	The Amalgamation of firms	10	
3.	Conversion / Sale of a Partnership Firm into a Ltd. Company.	10	
4.	Piecemeal Distribution of Cash	10	
Total		45	

Sr. No.	Modules	No. of hours
1.	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year.	15
	Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year Allocation of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is not given and apportionment of other expenses based on time / Sales/other given basis Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission/retirement death takes place in the same year	
2.	The Amalgamation of firms	10

MAJOR
ACCOUNTING – VI (COST ACCOUNTING – II)
COURSE CODE: AF24302MM

Course Outcomes

Students will be able to:

- Create the cost sheet, prepare cost analysis projects, and reconcile it as necessary.
- Evaluate the existing costing strategies on overheads and contract.
- Apply and analyze the costing of Overheads.
- Describe different elements of Contract Costing.

MODULES AT GLANCE:

Sr. No.	Modules	No. of hours	Credits
1.	Overhead	15	03
2.	Contract Costing	15	
3.	Cost Sheet & Reconciliation of financial Statements	15	
Total		45	

Sr. No.	Modules	No. of hours
1.	Overhead	15
	Overheads: The Concept, Classification of Overheads on different bases, Apportionment and absorption of overheads	
2.	Contract Costing	15
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit, and Balance sheet entries. Escalation clause, practical problems	
3.	Cost Sheet & Reconciliation of financial Statements	15
	Meaning, Element wise Cost sheet, Cost per unit, Two Products Cost sheet, Estimated Cost sheet, Practical problems based on a reconciliation of cost and Financial accounts.	
Total		45

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
Maximum Marks 40	Assignment /Viva - voce	Project/ Assignments/ case studies/ Presentations/ Viva	15

**MAJOR
ACCOUNTING – VII (TAXATION – I)
COURSE CODE: AF24303MM**

Course Outcomes

Students will be able to:

- Identify and describe the basis of charge for taxation
- Analyze and classify income under various heads
- Apply section in accordance with Income Tax Act.
- Evaluate taxability of an Individual

MODULES AT GLANCE

Sr. No.	Modules	No. of hours	Credits
1	Introduction to Direct Taxation & Basis of charge	15	02
2	Income from Salary & House Property	15	
	Total	30	

Sr. No.	Modules	No. of hours
1	Introduction to Direct Taxation & Basis of charge	15
	Definitions u/s – 2: Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer Basis of Charge: Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income	
2	Income from Salary & House Property	15
	Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund Income From House Property: Section 22 – 27, Including Section 2 – Annual Value	
	Total	30

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
Maximum Marks 40	Assignment /Viva - voce	Project/ Assignments/ case studies/ Presentations/ Viva	15

MINOR
FINANCE – III (FINANCIAL MANAGEMENT - I)
COURSE CODE: AF24304MN

Course Outcomes

After completing the course, students will be able to:

1. Describe the different financing methods.
2. Understand the concept of leverages, capital structure and cost of capital.
3. Analyze and apply formulas and techniques in calculating cost of capital and capital structure.
4. Create policies and structure of capital for profit and wealth maximization.

MODULES AT GLANCE

Sr. No.	Modules	No. of hours	Credits
1.	Introduction to Finance & Types Of Financing	12	04
2.	Leverage	12	
3.	Cost of Capital	12	
4.	Capital Structure	12	
5.	Dividend Decisions	12	
	Total	60	

Sr. No.	Modules	No. of hours
1.	Introduction to Finance & Types Of Financing	12
	Introduction, Meaning, Importance, Scope and objective, profit vs value maximization, Needs of finance and source: long term, medium term, short term, Long term source of finance, Short term source of finance	12
2.	Leverage	
	Introduction, EBIT / EPS analysis, Types of leverages: operating leverage, financial leverage and composite leverage, Relationship between operating leverage and financial leverage (Including practical problems)	12
3.	Cost of Capital	
	Introduction, Definition and importance of cost of capital, Measurement of cost of capital WACC (Including practical problems)	12
4.	Capital Structure	

OPEN ELECTIVES – MKCL
VOCATIONAL SKILL COURSE
EQUITY MARKET – I
COURSE CODE: AF24305VS

Course Outcomes

Students will be able to:

- Understand about the various markets and its importance with special reference to Equity market
- Analyze the various nature of the equity market
- Apply various methods by which stock exchanges and market works.
- Create own portfolio or even support organization in decision making in relation to securities.

MODULES AT GLANCE

Sr No	Modules	No of hours	Credits
1.	Introduction to Equity Market & its Importance	15	02
2.	Primary Market & Secondary Market	15	
Total		30	

Sr No	Modules	No of hours
1.	Introduction to Equity Market & its Importance	15
	<ul style="list-style-type: none"> • Meaning and Definition of equity shares • Growth of Corporate Sector and the simultaneous growth in the number of equity shareholders • Separation of ownership and management in companies • Development of equity culture in India – Current position • Need for attracting more investors towards equity • Need for strengthening secondary markets • Link between Primary Market and Secondary Market 	
2.	Primary Market & Secondary Market	15
	<ul style="list-style-type: none"> • IPO - Methods followed, Book Building, Offer for sale • Role of Merchant bankers in fixing the price • Red – Herring Prospectus – it's unique features • ASBA and its features • Green Shoe option • Sweat equity, ESOP • Rights issue of shares, Non-voting shares, ADR, GDR, IDR. • Definition and functions of stock Exchanges • Evolution and Growth of Stock Exchanges in India • NSE, BSE, SME Exchanges and Overseas Stock Exchanges • Recent Development in Stock Exchanges, Merger of SEBI with FOMC • Stock Market Indices 	
Total		30

Evaluation Pattern:		Type of Questions	Marks
Type of evaluation	Activity	Short length Questions (Any 2 of 3)	10

**SKILL ENHANCEMENT COURSES
DEBT MARKET
COURSE CODE: AF24306SE**

Course Outcomes

Students will be able to:

- Understand about the various markets and its importance with special reference to Debt market
- Analyze the various nature of the Debt market
- Apply various methods by which valuation of bonds is considered.
- Create own portfolio or even support organization in decision making in relation to securities.

Sr. No.	Modules	No of hours	Credits
1.	Introduction to Debt Market, Instruments & Players	15	02
2.	Bonds & its Valuation	15	
Total		30	

Sr. No.	Modules	No of hours
1.	Introduction to Debt Market, Instruments & Players	15
	<ul style="list-style-type: none"> • Evolution of Debt Markets in India • Primary market & secondary market • Money market & Debt Market in India • Fundamental features of debt instruments • Regulatory framework in the Indian debt market • central government securities: bonds, t-bills, state government bonds, • Open market operations • Securities Trading Corporation of India • Primary dealers in Government Securities • Clearing Corporation of India . 	15
2.	Bonds & its Valuation	
	<ul style="list-style-type: none"> • Features of bonds • Types of bonds • Issuers of bonds • Bond ratings- importance & relevance and rating agencies. • Determinants of the value of bonds • Bond Mathematics • Yield Curve Analysis 	30
Total		30

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment/ Viva - voce	Project/ Assignments/ case studies/ Viva	15
Maximum Marks 40	Attendance & Active Participation	Attendance	05
	Total		40

Type of Evaluation	Types of Question	Marks
External	Q.1 Objective Questions*	12

**ABILITY ENHANCEMENT COURSE
LEGAL COMMUNICATION - I
COURSE CODE: AF24307AE**

Course Outcomes

Students will be able to:

- Remember the procedure for various communication procedure with respect to meetings, agreements and deeds
- Understand the importance of documentation and its evidence value
- Analyze various situations before getting into an agreement or likewise documentation
- Apply procedures for smooth working and future reference.
- Create documentations in relation to a meeting, agreement or deed..

MODULES AT GLANCE

Sr. No.	Modules	No. of hours	Credits
1.	Drafting I - Notice, Agenda, Minutes	15	02
2.	Drafting II - Agreements and Deeds	15	
Total		30	

Sr. No.	Modules	No. of hours
1.	Drafting I - Notice, Agenda, Minutes	15
	<p>Introduction, Drafting – Its Meaning, General Principles of Drafting All Sorts of Deeds and Conveyancing and Other Writings, Some Do's Some Don'ts, Guidelines for use of Particular Words and Phrases for Drafting, Use of Appropriate Words and Expressions Aids to Clarity and Accuracy,.</p> <p>Notice Notice of Annual General Meeting, Notice of Extra-Ordinary General Meeting, Notice of postponed Annual General Meeting, Notice of Extra-Ordinary General Meeting called on the Requisition of Members</p> <p>Agenda Notes on agenda for the first board meeting</p> <p>Minutes Minutes of the first Board Meeting, Minutes of a subsequent Board Meeting, Minutes of Annual General Meeting, Minutes of Extra-Ordinary General Meeting</p>	
2.	Drafting II - Agreements and Deeds	15
	Interpretation of Deeds and Documents, Various kinds of deeds and Documents, Arbitration Agreements, Guarantees, Hypothecation	

FIELD PROJECT
COURSE CODE: AF24308FP

DESIRED OUTCOMES:

1. Students will be able to understand the functioning of an organisation.
2. Students will be able to apply different tools of analysis and presentation
3. Students will be able to analyse different situations.
4. Students will be able to draw conclusions and develop decision making skills as suitable for a situation.

GENERAL GUIDELINES

- Minimum 20 days/ 100 hours of Field work with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the Field work should be based on any study area of the elective courses
- Experience Certificate is Mandatory
- The project report based on Field work shall be prepared as per the broad guidelines given below:
 - Font type : Times New Roman
 - Font size : 12 for content, 14 for Title
 - Line Space : 1.5 for content and 1 for in table work
 - Paper Size : A4
 - Margin : in Left-1.5, Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be of minimum 30 pages
- A project report has to be brief in content and must include the following aspects:
 - Executive Summary
 - Introduction on the Company
 - Statement and Objectives
 - Your Role in the Organisation during the internship
 - Challenges
 - Conclusion

EVALUATION PATTERN

Type of evaluation	Activity	Marks
Internal evaluation	Project Report (Bound Copy)	20

Type of evaluation	Activity	Marks
External evaluation	Project Report (Bound Copy)	30

Passing Standard

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce only along with students of the next batch.

Semester IV
MAJOR
ACCOUNTING – VIII (FINANCIAL ACCOUNTING- IV)
COURSE CODE: AF24401MM

Course Outcomes

Students will be able to:

- Students can understand that how to deal with the procedure of redemption of Preference shares and Debentures.
- The effect of a buyback is to reduce the number of outstanding shares on the market, which increases the ownership stake of the stakeholders.
- Apply critical thinking skills by identifying and analysing accounting issues using relevant accounting frameworks.
- Students will learn about the issue of shares and its various methods like the issue at par and issue at a premium.

Sr. No.	Modules	No of hours	Credits
1.	Issue and Forfeiture of shares		03
2.	Redemption of Preference Shares	12	
3.	Issue & Redemption of Debentures	12	
4.	Preparation of Final Accounts of Companies	12	
	Total	45	

Sr. No.	Modules	No of hours
1.	Issue and Forfeiture of shares	12
	Types of shares and share capital, Understand the concept of public subscription and private placement, know the concept of under overvaluation on of shares and accounting of shares at par, at a premium and at a discount, the different accounting treatment for under and oversubscription of shares as well as calls in arrears and calls in advance.	
2.	Redemption of Preference Shares	12
	Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid-up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.	
3.	Issue & Redemption of Debentures	12
	Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By	

MAJOR
ACCOUNTING – IX (MANAGEMENT ACCOUNTING)
COURSE CODE: AF24402MM

Course Outcomes

Students will be able to:

- Understand the basic concepts of Management accounting.
- Prepare and analyze vertical financial statements.
- Analyze the financial statements through the calculation of different ratios.
- Apply the analysis of the cash flow statement.

Sr.No.	Modules	No. of hours	Credit Points
1.	Introduction to management Accounting	05	03
2.	Interpretation and analysis of financial Statements	15	
3.	Ratio Analysis	10	
4.	Cash Flow	15	
	Total	45	

Sr.No.	Modules	No. of hours
1.	Introduction to management Accounting	05
	Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting	
2.	Interpretation and analysis of financial Statements	15
	a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis c) Comparative Statement d) Common Size Statement NOTE: Practical Problems based on the above (a) to (d)	
3.	Ratio Analysis	10
	Meaning of Financial Statement Analysis, steps, Objective, and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages, and Limitations. Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio Revenue Statement Ratios: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio Combined Ratio i) Return on Capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference	

**MAJOR
ACCOUNTING – X (TAXATION - II)
COURSE CODE: AF24403MM**

Course Outcomes

Students will be able to:

- Identify and describe the benefits in the form of deductions
- Analyze and classify income under various heads
- Apply section in accordance with Income Tax Act.
- Evaluate taxability of an Individual

Sr. No.	Modules	No. of hours	Credits
1.	Profits & Gains from Business & Profession	10	02
2.	Income from Capital Gain & Other Sources	10	
3.	Deductions U/C VI A & Computation of Total Income	10	
Total		30	

Sr. No.	Modules	No. of hours
1.	Profits & Gains from Business & Profession	10
	Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including Section 2 – Business	
2.	Income from Capital Gain & Other Sources	10
	Capital Gains : Section 45, 48, 49, 50, 54 and 55 Income from Other Sources: Section 56 – 59	
3.	Deductions U/C VI A & Computation of Total Income	10
	80 A 80 C 80CCC 80CCD 80D 80 DD 80DDB 80E 80EE 80G 80 TTA 80TTB 80U	
Total		30

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
Maximum Marks 40	Assignment /Viva - voce	Project/ Assignments/ case studies/ Presentations/ Viva	15
	Attendance & Active Participation	Attendance	05

MINOR
FINANCE – IV (FINANCIAL MANAGEMENT II)
COURSE CODE: AF24404MN

Course Outcomes

- After completing the course, students will be able to:
1. Describe the different Capital budgeting methods.
 2. Understand the concept of Budgeting, working capital and credit management.
 3. Analyze and apply formulas and techniques in calculating working capital requirements, its financing and credit management.
 4. Create policies and structure for profit and wealth maximization.

Sr. No.	Modules	No. of Hours	Credits
1	Capital Budgeting		04
2	Working Capital Requirements	15	
3	Working Capital Financing	15	
4	Credit Management	15	
	Total	60	

Sr. No.	Modules	No. of Hours
1	Capital Budgeting	15
	Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis.	
2	Working Capital Requirements	15
	Concept, Nature of Working Capital , Planning of Working Capital, Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization, Operating Cycle Practical Problems	
3	Working Capital Financing	15
	Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. Practical Problems based on Factoring and calculations of yield of CP's and CD's	

**OPEN ELECTIVES
BUSINESS ECONOMICS - II
COURSE CODE: AF24405OE**

Course Outcomes

After completing the course, students will be able to:

- Understand basic and practical knowledge about macroeconomics helps to understand and analyze the economy as a whole.
- Apply understanding relating to Functioning of Economy.
- Evaluate the role of government, RBI and its policies
- Create policies and support organizations through practical knowledge & graphs.

MODULES AT GLANCE

Sr. No.	Modules	No. of hours	Credits
1	Introduction to Macro Economics	10	02
2	Money, Inflation and Monetary Policy	10	
3	Constituents of Fiscal Policy	10	
	Total	30	

Sr. No.	Modules	No. of hours
1	Introduction to Macro Economics	10
	<p>Macroeconomics: Meaning, Scope, and Importance. Circular flow of Aggregate Income and Expenditure: closed and open economy models The Measurement of National Product: Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare. Short-run Economic Fluctuations: Features and Phases of Trade Cycles The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply - Consumption Function - Investment function effects of Investment function - effects of Investment Multiplier on Changes in Income and Output.</p>	
2	Money, Inflation and Monetary Policy	10
	<p>Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money Demand for Money: Classical and Keynesian approaches and Keynes' liquidity preference theory of interest</p>	

**VOCATIONAL SKILL COURSE
EQUITY MARKET - II
COURSE CODE: AF24406VS**

Course Outcomes

Students will be able to:

- Understand about the various markets and its importance with special reference to Equity market
- Analyze the various nature of the equity market
- Apply various methods by which stock exchanges and market works.
- Create own portfolio or even support organization in decision making in relation to securities.

MODULES AT GLANCE

Sr No	Modules	No of hours	Credits
1.	Developments and Dealings in Indian Equity Market	15	02
2.	Valuation and Statistical Analysis of Equities	15	
Total		30	

Sr No	Modules	No of hours
1.	Developments and Dealings in Indian Equity Market	15
	Domestic savings & investments, Disinvestments, FDI & Foreign Portfolio Investment (FPI), Role of Retail Investors, Share Price & Share Price Volatility, Role of SEBI Role of Brokers, Stock Market Quotations, Procedure for buying & selling, BOLT - On Line Trading/ NEAT System, Clearing & Settlement, Order Matching	
2.	Valuation and Statistical Analysis of Equities	15
	Factors affecting Share Prices, Balance sheet valuation, Dividend discount model (zero growth, constant growth & multiple growth), Price earning model, Fundamental Analysis- Economy, Industry and Company Model, Macro Economic factors, Market related factors. Efficient Market Hypothesis, Stochastic Models, Brownian Motion, BETA	
Total		30

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment/ Viva - voce	Project/ Assignments/ case studies/ Viva	15
Maximum Marks 40	Attendance & Active Participation	Attendance	05
	Total		40

SKILL ENHANCEMENT COURSES
RESEARCH SKILLS IN ACCOUNTING & FINANCE
COURSE CODE: AF24407SE

Course Outcomes

Students will be able to:

1. Understand the functioning of research.
2. Apply different tools of analysis and presentation
3. Analyse different situations with data collected
4. Draw conclusions in a situation

Sr. No.	Modules	No of hours	Credits
1.	Research and Research design	15	02
2.	Data Collection and Processing	15	
Total		30	

Sr. No.	Modules	No of hours
1.	Research and Research design	15
	Introduction, Meaning, Need & Good research design, Need of Research Design, Qualities of a good research design, Hypothesis – formulation, Sources, Importance, Types, Different research designs. Practical Application: Deciding a research methodology and the sample size. Frame the Questionnaire and creation of google form for the selected sample area.	
2.	Data Collection and Processing	15
	Data Collection- Introduction, meaning, Types of Data; Primary Data – Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations; Secondary Data – Sources & Limitations; Factors affecting the choice of method of data collection; Sampling, Significance, Methods, Factors determining sample size; Data Presentation – Significance, Stages in data processing, Editing, coding, Classification, Tabulation, Graphic Presentation; Statistical Analysis – Tools & techniques, Measures of Central Tendency, Measures of Dispersion, correlation Analysis & Regression Analysis; Use of Computer & internet in data collection & Processing. Practical Application: Practical sums based on Arithmetic Mean, Median, Mode by using Microsoft Excel.	
Total		30

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
Maximum Marks 40	Assignment/ Viva - voce	Project/ Assignments/ case studies/ Viva	15

**ABILITY ENHANCEMENT COURSES
LEGAL COMMUNICATION – II
COURSE CODE: AF24408AE**

Course Outcomes

Students will be able to:

- Remember the procedure for interpreting the statutes
- Understand the importance of statutes and its interpretations
- Analyze various situations for better understanding and application
- Apply procedures for smooth functioning and future reference.

Sr. No.	Modules	No. of hours	Credits
1.	Introduction & Rules of Interpretation of Statues	15	02
2.	Aids to Interpretation, Rules of Interpretation of deeds and documents	15	
Total		30	

Sr. No.	Modules	No. of hours
1.	Introduction & Rules of Interpretation of Statues	15
	Introduction, Need for and Object of Interpretation, General Principles of Interpretation, Primary Rules, Other Rules of Interpretation, Presumptions	
2.	Aids to Interpretation, Rules of Interpretation of deeds and documents	15
	Internal and External Aids in Interpretation, Internal Aids in Interpretation, External Aids in Interpretation, Deed and its character, The golden rule of interpretation of deeds and documents, The fundamental rule of construction, Rectification of instruments.	
Total		30

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Objectives	05
		Short length Questions (Any 1 of 2)	05
	Assignment	Project/ Assignments/case studies/ viva	05
Maximum Marks 20	Attendance & Active Participation	Attendance	20
		Total	Marks

Type of Evaluation Types of Question

Academic Council dated 07th and 8

2023 as per Item Number: 4.03.04



**DOMBIVLI SHIKSHAN PRASARAK MANDAL'S,
K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE AND COMMERCE
(AUTONOMOUS) DOMBIVLI (EAST), DIST. THANE
(Affiliated to University of Mumbai)**

Faculty of Commerce

DEPARTMENT OF ACCOUNTING & FINANCE

(Programme: Bachelor of Commerce, B.Com)

SYLLABUS FOR

**T.Y.B.Com (Accounting & Finance) for Semester V & VI
Choice Based Credit System (CBCS)**

(With effect from the Academic Year 2023-24)



Programme outcomes (Commerce)

Sr. No	After completing the programme student will be able	Graduate attribute
PO 1	Demonstrate comprehensive knowledge and understanding of one or more courses relating to Commerce	Disciplinary knowledge
PO 2	Express business or corporate ideas, knowledge, observations and data effectively in writing and oral communication with others using appropriate medium.	Communication skills
PO3	Analyse and evaluate evidence, arguments, claims, and beliefs on the basis of practical applications and supporting scientific data, identify logical flaws and draw conclusions from qualitative and quantitative data.	Critical thinking and scientific reasoning
PO4	In case of problems, conclude and determine appropriate solutions from possible set of solutions and apply learnings to real life situations	Problem solving
PO5	Use the concept of research methodology to execute and report the results of an experiment or investigation	Research related skills
PO6	Work in team to inculcate, generate and disseminate the knowledge of the respective commerce discipline	Cooperation / teamwork
PO7	Make the connection based on prior learnings and experiences and bring these to bear in the context of new events	Reflective thinking
PO8	Find, evaluate and clearly communicate appropriate information through typing and other media on various digital platforms	Information / digital
PO9	Work independently, identify appropriate resources required for a project and manage a project to its completion	Self-directed learning ability
PO10	Acquire knowledge and skill including learning 'how to learn' that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning	'lifelong learning
PO11	Map out the task of a team or an organization, and set directions, build a team, motivate, inspire and guide the team members to the right destination in a smooth and efficient way	Leadership readiness/ qualities
PO12	Avoid unethical behavior such as fabrication , falsification or misrepresentation of data or committing plagiarism	Moral and ethical awareness/ analytical reasoning

- After completing the programme the student will be able to
- Demonstrate the understanding on various subjects such as Accountancy, finance, taxation, law, audit etc.
 - Apply the professional skills such as analysis of financial statements, policy making, designing legal framework, filing of returns etc to business and personal life.
 - Carry out research on finance, management, markets etc through hypothesis, analysis and deriving conclusions
 - Spread awareness and techniques to society about investing, financing methods and laws relating to it.

COURSE STRUCTURE – TYBAF

Sr. No	Course Code	Semester V	Credit Points	Course Code	Semester VI	Credit Points
01	PUCAFV23 - 801	Financial Accounting – V	04	PUCAFVI23 - 601	Financial Accounting – VII	04
02	PUCAFV23 - 802	Financial Accounting – VI	04	PUCAFVI23 - 606	Project Work	04
03	PUCAFV23 - 803	Cost accounting – III	03	PUCAFVI23 - 602	Cost Accounting – IV	03
04	PUCAFV23 - 804	Financial Management – II	03	PUCAFVI23 - 603	Audit - II	03
05	PUCAFV23 - 806	Taxation (Indirect Tax – I) – III	03	PUCAFVI23 - 604	Taxation (Indirect Tax – II) – IV	03
06	PUCAFV23 - 807	International Finance	03	PUCAFVI23 - 605	Securities analysis & Portfolio Management	03
		TOTAL	20		TOTAL	20

SEMESTER - V

FINANCIAL ACCOUNTING - V

Course Code: PUCAFV23 - 801

MODULES AT GLANCE:

Unit No.	Modules	No. of Lectures	Credit Points
1.	Underwriting of shares	10	04
2.	Investment Accounting (w.r.t. AS 13)	15	
3.	AS - 14 - Amalgamation, Absorption & External Reconstruction (excluding inter - company holding) Takeover and Merger	20	
4.	Internal Reconstruction	15	
Total		60	

Syllabus

Sr No	Modules	No of lectures
1.	Underwriting of shares & debentures Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems.	10
2.	Investment Accounting (w.r.t. AS 13) For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.	15
3.	AS - 14 - Amalgamation, Absorption & External Reconstruction (excluding inter - company holding) Takeover and Merger In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only. Motives behind merger and acquisition, Types, difference between merger and acquisition, Reasons for failure of merger and acquisitions, advantages and disadvantages Practical problem.	20
4.	Internal Reconstruction Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and issue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same. Practical Problems	15
TOTAL		60

OBJECTIVES OF THE COURSE:

1. The course helps aspirants to acquire knowledge in the field of accounting and maintaining records.
2. The main aim of the course is to increase employability skills in the field of accounting.
3. To help companies by providing them with suitably trained professionals.

DESIRED OUTCOMES:

- After completing the course, students will be able to:
- Describe the different methods of mergers.
 - Identify and classify the variable income bearing securities and fixed income bearing securities.
 - Comparison between Amalgamation, Absorption, External Reconstruction and Internal Reconstruction.
 - Explain the concept of underwriting, internal reconstruction, accounting of debt and shares investment.
 - Evaluate the company's profitability after Amalgamation, Absorption, External Reconstruction and Internal Reconstruction.

LEARNER'S SPACE:

Students can bring the balance sheet of Amalgamated companies before amalgamation and after amalgamation; by the help of that balance sheet they can discuss the profitability of that company.

RECOMMENDED REFERENCES BOOKS:

1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shakla and Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Financial Accounting Ltd., New Delhi Lesile Chandwick, Pentice Hall of India Adin Bakley
6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
7. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
8. Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
9. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida.

RECOMMENDED ICT BACKUP: -

<https://youtu.be/gbCZzJCGFd8>

<https://www.youtube.com/watch?v=ApkpvozCp8s>

LIST OF MOOC PROGRAM:

https://onlinecourses.swayam2.ac.in/cec23_mg03/preview

FINANCIAL ACCOUNTING - VI

Course Code: PUCAFV23 - 802

MODULES AT GLANCE:

Unit No.	Modules	No. of Lectures	Credit Points
1.	Final Accounts of Banking Company	15	04
2.	Final Accounts of Insurance Company (Excl. Life Insurance)	15	
3.	Non - Banking Financial Companies	08	
4.	Liquidation of Companies	12	
5.	Accounting for Limited Liability Partnership	10	
Total		60	

Syllabus

Sr No	Modules	No of lectures
1.	Final Accounts of Banking Company Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non - performing assets and Income from non - performing assets. Capital Adequacy Classification of Advances, standard, sub - standard, doubtful and provisioning requirement.	15
2.	Final Accounts of Insurance Company (Excl. Life Insurance) General Insurance - Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement - Form B - RA, Profit / Loss Account - Form B - PL and Balance Sheet Form B - BS.	15
3.	Non - Banking Financial Companies Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms. Assets classification, Non- performing Assets, Capital Adequacy, Preparation of Financial statement	08
4.	Liquidation of Companies Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account Practical problems.	12
5.	Accounting for Limited Liability Partnership Statutory provisions Conversion of partnership business into Limited Liability Partnership Special accounts	10
	TOTAL	60

OBJECTIVES OF THE COURSE:

1. The course helps aspirants to acquire knowledge in the field of accounting and maintaining records.
2. The main aim of the course is to increase employability skills in the field of accounting.
3. To help companies by providing them with suitably trained professionals.

DESIRED OUTCOMES:

- After completing the course, students will be able to:
- Describe the limited liability partnership concept.
 - Identify and classify performing assets and non-performing assets.
 - Comparison between Banking companies and Non-Banking companies, the difference between partnership firm v/s companies, LLP v/s Companies and LLP v/s Partnership firm.
 - Explain the concept of liquidation.
 - Evaluate the profitability of banking companies, insurance companies and NBFC.

LEARNER'S SPACE:-

Students can collect the limited liability of partnership profit and loss account and balance sheet, which can be discussed.

RECOMMENDED REFERENCES BOOKS:

1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R.D. Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Modern Accountancy by Jagdishjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Financial Accounting Ltd., New Delhi Lesile Chandwickk, Pentice Hall of India Adin Bakley
6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
7. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
8. Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
9. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida.

RECOMMENDED YOUTUBE BACKUP:-

<https://youtu.be/DVEK4Z0uSVg>
<https://youtu.be/gdECwHIXwGk>

LIST OF MOOC PROGRAM:

https://onlinecourses.swayam2.ac.in/cec23_mg03/preview

FINANCIAL ACCOUNTING - VI

Course Code: PUCAFV23 - 802

MODULES AT GLANCE:

Unit No.	Modules	No. of Lectures	Credit Points
1.	Final Accounts of Banking Company	15	04
2.	Final Accounts of Insurance Company (Excl. Life Insurance)	15	
3.	Non - Banking Financial Companies	08	
4.	Liquidation of Companies	12	
5.	Accounting for Limited Liability Partnership	10	
Total		60	

Syllabus

Sr No	Modules	No of lectures
1.	Final Accounts of Banking Company Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non - performing assets and Income from non - performing assets. Capital Adequacy Classification of Advances, standard, sub - standard, doubtful and provisioning requirement.	15
2.	Final Accounts of Insurance Company (Excl. Life Insurance) General Insurance - Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement - Form B - RA, Profit / Loss Account - Form B - PL and Balance Sheet Form B - BS.	15
3.	Non - Banking Financial Companies Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of Financial statement	08
4.	Liquidation of Companies Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account Practical problems.	12
5.	Accounting for Limited Liability Partnership Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts	10
TOTAL		60

OBJECTIVES OF THE COURSE:

1. The course helps aspirants to acquire knowledge in the field of accounting, taxation, auditing, risk management, financial accounting, taxation, managerial economics, business law & business communications.
2. The main aim of the program is to increase self-employment in the field of Finance.
3. To help companies by providing them with suitably trained professionals in the field of accounting & finance.

DESIRED OUTCOMES:

- After completing the course, students will be able to:
- Describe the limited liability partnership concept.
- Identify and classify performing assets and non-performing assets.
- Comparison between Banking companies and Non-Banking companies, the difference between partnership firm v/s companies, LLP v/s Companies and LLP v/s Partnership firm.
- Explain the concept of liquidation.
- Evaluate the profitability of baking companies, insurance companies and NBFC.

LEARNER'S SPACE:

Students can collect the limited liability of partnership profit and loss account and balance sheet, which can be discussed.

RECOMMENDED REFERENCES BOOKS:

1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Financial Accounting Ltd., New Delhi Lesile Chandwichk, Pentice Hall of India Adin Bakley
6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
7. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
8. Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
9. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida.

RECOMMENDED ICT BACKUP: -

<https://youtu.be/DVEK4z9uSVg>
<https://youtu.be/gtIECwHXwGk>

LIST OF MOOC PROGRAM:

https://onlinecourses.swyam2.ac.in/cec23_mg03/preview

COST ACCOUNTING – III

Course Code: PUCAFV23 – 803

MODULES AT GLANCE:

Unit No.	Modules	No. of Lectures	Credit Points
1.	Uniform Costing and Inter-Firm Comparison	05	03
2.	Integrated System and Non- integrated System of Accounts	15	
3.	Operating Costing	10	
4.	Process Costing – Equivalent units of Production and Inter-Process Profit	15	
5.	Activity-Based Costing System	15	
Total		60	

Syllabus

Sr No	Modules	No of lectures
1.	Uniform Costing and Inter-Firm Comparison: Uniform costing Meaning of and need for Uniform costing Essentials for the success of Uniform costing Advantages and limitations of Uniform costing Areas of Uniformity, Uniform cost manual Inter Firm Comparison Pre-requisites of inter-firm comparison; Advantages and limitations Practical problems	05
2.	Integrated System and Non- integrated System of Accounts Integrated System Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers. Practical problems Non-Integrated system Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts Practical problems	15
3	Operating Costing Meaning of operating costing; Determination of per unit cost; Pricing of services Collection of costing data Note-Practical problems based on costing of hospitals, hotels, goods, and passengers transport service	10
4.	Process Costing – Equivalent units of Production and Inter-Process Profit Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method)) Inter-Process transfer at Profit Practical problems	15
5.	Activity-Based Costing System Activity-Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.	15

OBJECTIVES OF THE COURSE:

1. The course helps aspirants to acquire knowledge in the field of accounting, taxation, auditing, risk management, Cost Accounting, financial accounting, managerial economics and business law & business communications.

The main aim of the program is to increase self-employment in the field of Finance.
To help companies by providing them with suitably trained professionals in the field of accounting & finance.

DESIRED OUTCOMES:

1. Student will be able to Understand Budgeting and Budgetary Control.
2. Learners will be able to understand Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis.
3. Learners will be able to determine Make or Buy and other important managerial decisions.
4. Learners will understand the Cost audit concept.
5. Learners will Understand Standard Costing and Variance Analysis

LEARNER'S SPACE:

Students can collect the information relating Cost Audit from Cost and Management Accountant.

RECOMMENDED REFERENCES BOOKS:

- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
- Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

FINANCIAL MANAGEMENT - II

Course Code: PUCAFV23 – 804

MODULES AT GLANCE:

Unit No.	Modules	No. of Lectures	Credit Points
1.	Capital Budgeting – Project Planning & Risk Analysis	20	03
2.	Dividend Decisions	08	
3.	Working Capital Financing	12	
4.	Mutual Fund and Bond Valuation	10	
5.	Credit Management	10	
Total		60	

Sr No	Modules	No of lectures
1.	Capital Budgeting – Project Planning & Risk Analysis Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis.	20
2.	Dividend Decisions Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects. Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model	08
3.	Working Capital Financing Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. Practical Problems based on Factoring and calculations of yield of CP's and CD's	12
4.	Mutual Fund and Bond Valuation Introduction to Mutual Fund- Definition, Meaning, Characteristics, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India. Calculations of NAV, Entry Load and Exit Load. Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)	10
5.	Credit Management Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India	10
	TOTAL	60

OBJECTIVES OF THE COURSE:

1. The course helps aspirants to acquire knowledge in the field of accounting, taxation, auditing, risk management, financial accounting, taxation, managerial economics, business law & business communications.
2. The main aim of the program is to increase self-employment in the field of Finance.
3. To help companies by providing them with suitably trained professionals in the field of accounting & finance.

DESIRED OUTCOMES:

1. Students will be able to learn the applicability of business valuation.
2. Students will be able to understand the concept of mutual fund and bond valuation.
3. Students will study the applicability of capital structure theories and dividend decisions in corporates.
4. Students will be able to apply the various techniques of capital budgeting in corporate projects and analyse risk factors.

LEARNER'S SPACE:

Students can collect information of various Mutual Fund Schemes.

RECOMMENDED REFERENCES BOOKS: -

1. Financial Management II - Sheth Publication
2. Financial Management III - Sheth Publication
3. Financial Management II - Vipul Prakashan
4. Financial Management III - Vipul Prakashan

RECOMMENDED ICT BACKUP: -

1. <https://www.youtube.com/watch?v=Sff3DxOHjJs> – Capital Budgeting
2. <https://www.youtube.com/watch?v=OyWS3Hrkdzk> – Dividend Policy & Theories
3. <https://www.youtube.com/watch?v=Bf17Hq-GljM> – Mutual Fund

LIST OF MOOC PROGRAMS:

1. <https://alison.com/courses/fundamentals-of-credit-management/content#event=login>
2. <https://alison.com/courses/cash-and-working-capital/content#event=login>

TAXATION (INDIRECT TAX - I) - III

Course Code: PUCAFV23 - 805

MODULES AT GLANCE:

Unit No.	Modules	No. of Lectures	Credit Points
1.	Introduction to Indirect Taxation and GST	10	03
2.	Supply & Concepts of supply under GST	15	
3.	Registration	10	
4.	Levy and Collection of GST	15	
5.	Documentation	10	
Total		60	

Syllabus

Sr No	Modules	No of lectures Total 60.
1.	<p>Introduction to Indirect Taxation and GST Basics for Taxation Direct Taxes and Indirect Taxes differences, Features of Indirect taxes Introduction to GST – Genesis of GST in India, the concept of GST, Benefits of GST, Need for GST in India, Dual GST model, Constitutional provisions Article 265, 245, 246, 246A, 269A. GST Council and GST Network Definitions under CGST Act Sec 2 sub-section 5, 6, 7, 17, 20, 30, 31, 45, 47, 52, 56, 61, 74, 77, 78, 79, 84, 90, 93, 98, 102, 105, 107, 108.</p>	10
2.	<p>Supply & Concepts of supply under GST Taxable Event Supply, Classification of activities as a supply of Goods or Services, Composite and mixed supply. Place of Supply – Sec 10, 11, 12 & 13 of IGST Act Time of Supply – Sec 12, 13 & 14 of CGST Act Value of Supply – Sec 15 of CGST Act and chapter IV of CGST rules</p>	15
3.	<p>Registration Persons liable for Registration, Persons not liable for Registration, Compulsory registration in certain cases, Procedure for Registration, Deemed Registration, Amendment, Cancellation and Revocation of cancellation of Registration.</p>	10
4.	<p>Levy and Collection of GST Charge of GST, Schedule III of CGST Act, Reverse charge mechanism, Power to Grant Exemption, Exemptions under GST, GST Rates, Composition levy</p>	15
5.	Documentation	10

Tax Invoices – e invoicing, dynamic QR code on B2C invoices, revised & consolidated tax invoice, bill of supply, receipt, payment and refund vouchers, delivery challan	
Credit and Debit notes	
Prohibition of unauthorised collection of taxes, amount of tax to be indicated in tax invoice and other document	
E-way bill	
Total	60

Objectives of the course:

1. To help students to know about the basics of the GST Act
2. To inculcate the knowledge of various concepts in supply
3. To help them understand the beneficial schemes and documentation required

Desired Outcomes:

1. Students will be able to differentiate between goods and services.
2. Students will be able to classify different types of goods and services with their taxability
3. Students can apply different concepts of supply during their work.
4. Students can evaluate and decide between normal schemes and beneficial schemes of GST
5. Students can follow documentation as required for the business

LEARNER'S SPACE:

- Self-assessment of taxability.
- Applications of GST law.
- Certificate course on GST

RECOMMENDED REFERENCES BOOKS:

1. Indirect Taxes: Law and Practice by V.S. Datey, Taxmann
2. GST by V.S. Datey, Taxmann
3. GST & customs Law by K.M. Bansal, University Edition
4. GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications
5. Indirect taxes (Containing GST, Customs & FTP) by MOhd. Rafi, Bharat Publication

RECOMMENDED ICT BACKUP: -

1. <https://www.youtube.com/user/1dilupbadlani>
2. <https://www.youtube.com/@CAIntermediateGrooming>
3. <https://www.youtube.com/c/NitinGoel/videos>

LIST OF MOOC PROGRAM:

1. <https://www.udemy.com/courses/search/?src=ukw&q=gst>
2. <https://icmai.in/TaxationPortal/OnlineCourses/index.php>

INTERNATIONAL FINANCE

Course Code: PUCAFV23 - 807

MODULES AT GLANCE:

Unit No.	Modules	No. of Lectures	Credit Points
1.	Introduction to International Finance	05	03
2.	Derivatives – Futures, Options.	10	
3.	International Monetary system	15	
4.	Foreign Exchange Markets & Dealings	15	
5.	Foreign exchange exposure and risk management	15	
Total		60	

Syllabus

Sr. No	Modules	No of lectures
1.	Introduction to International Finance Introduction to International Finance – Meaning, Importance, Globalization of World Economy- Goals of International Finance, Factors affecting International Trade and capital flows. Factors contributing to the growth of International Finance, Emerging Challenges in International Finance.	05
2.	Derivatives – Futures, Options. Derivatives Market – Future contracts, Forward Contracts, Options contracts. Forward & Spot transactions, Futures & Forward contracts, Options contracts. Case studies based on Futures contracts, Forwards contracts & Options contracts.	10
3.	International Monetary system: - International Monetary System: Evolution, Gold Standard, Bretton Woods system, the flexible exchange rate regime, the current exchange rate arrangements, the Economic and Monetary Union (EMU).	15
4.	Foreign Exchange Markets & Dealings. Introduction - Participants of Foreign Exchange Market, Characteristics of Foreign Exchange Market, Major Foreign Currencies that Trade Worldwide, Foreign Currency Accounts – Nostro, Vostro, and Loro (Cash position and currency position) Terms in Forex Market - Direct Quote and Indirect Quote, Bid, Ask and Spread. American terms, European terms, Spot, Tom, Cash and Forward rates, Appreciation and Depreciation of currency, Premium and Discount, Swap Points, and Cross rates. Practical Problems based on Direct Quote and Indirect Quote, Bid, Ask, and Spread.	15
5.	Foreign exchange exposure and risk management	15

Exchange rate determination theories - In the theory of Purchasing Power Parity, the fishery affects the international fisher effect and the interest rate parity theory. Calculation of forward rate and future spot rate Arbitrage in the foreign exchange market covered and uncovered interest arbitrage. Foreign exchange risk introduction types of exposures and strategies for exposure management Hedging transaction exposure heading techniques money market heads forward hedge and heading of futures and options.	
TOTAL	60

OBJECTIVES OF THE COURSE:

1. To familiarize the students with the essential aspects of various issues associated with International Finance.
2. Introduce the fundamental concepts, functions, processes & techniques.
3. To generate awareness of the role of International Finance in this Globalized world.

DESIRED OUTCOMES:

1. Includes areas of study with a better insight into global finance.
2. Enhancing the analytical skills of the students.

LEARNER'S SPACE:

1. Students can study various case studies and report the foreign exchange risk management practices adopted.
2. Students can study the impact of exchange rate movement on the Stock Index.
3. Students can visit a bank and study the foreign exchange derivatives offered by them.

RECOMMENDED REFERENCES BOOKS:

1. International Financial Management - Jeff Madura, Cengage Learning 2008.
2. International Finance Management - Eun & Resnick, 4/e, Tata McGraw Hill.
3. International Financial Management - Madhu Vij, Excel BOOKS, 2010.
4. International Financial Management - Apte P. G, 6/e, TMH, 2011
5. Multinational Business Finance - Eiteman, Moffett and Stonehill, 12/e, Pearson, 2011.

RECOMMENDED ICT BACKUP: -

1. https://www.youtube.com/watch?v=w-verrO_Uu0

LIST OF MOOCPROGRAMSM:

1. https://imarticus.org/financial-analysis-prodegree/?utm_source=google&utm_medium=cpc&utm_campaign=15713780583&utm_campaignname=Tier1-FAP-MOTF&utm_term=learn%20finance%20online&utm_adgroup=Finance%20%20BMM&utm_campaigntype=search&gclid=CjwKCAiAmJGgBhAZEiwA1JZolhd5WNak8y-eliuBkFNyOY4rcyr-jk6253fAxuekR6y9yAfBxXjDBoCiP8QAvD_BwE

SEMESTER - VI

FINANCIAL ACCOUNTING - VII

Course Code: PUCAFVI23 - 601

MODULES AT GLANCE:

Unit No.	Modules	No. of Lectures	Credit Points
1.	Final Account for Electricity Company	15	04
2.	Final Accounts for Co-Operative Society: (Co-Operative Housing Society and Consumer Co-Operative Society)	15	
3.	Valuation of Goodwill and Shares	15	
4.	Introduction to IFRS and Indian Accounting Standards	15	
Total		60	

Syllabus

Sr No	Modules	No of lectures
1.	Final Account for Electricity Company Final Accounts as per Double Account System , Final Accounts as per Electricity Rules ,Receipt & Expenditure on Capital Account ,General Balance Sheet , Contingency Reserve Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus Replacement of Assets Simple, practical problems	15
2.	Final Accounts for Co-Operative Society: (Co-Operative Housing Society and Consumer Co-Operative Society) Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds Format of Final Accounts - Form N Simple practical problems on preparation of final accounts of a Co-Operative housing society & Consumer Co-Operative Society	15
3.	Valuation of Goodwill and Shares Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method	15
4.	Introduction to IFRS and Indian Accounting Standards Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS, Applicability, Interpretation, Scope and compliance of Accounting Standards Indian Accounting standards (Ind AS) : Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework Comparison of Ind AS, IFRS and AS IFRS : Introduction, scope Purpose & Objective of financial statement-its Frame work-its assumption, characteristics, element, recognition & measurement., first time adoption Ind AS 24 "Related Parties Disclosure" Ind AS 38 "Intangible Assets"	15
	TOTAL	60

OBJECTIVES OF THE COURSE:

The course helps aspirants to acquire knowledge in the field of accounting, taxation, auditing, risk management, financial accounting, taxation, managerial economics, business law & business communications.

The main aim of the program is to increase self-employment in the field of Finance.

To help companies by providing them with suitably trained professionals in the field of accounting & finance.

DESIRED OUTCOMES:

After completing the course, students will be able to:

- Describe the concept of Ind AS
- Identify and classify the receipts and expenditures of Electricity Company.
- Comparison between co-operative housing society accounts and consumer co-operative
- Explain the concept of goodwill and shares.
- Evaluate the profitability of electricity companies, co-operative societies.

LEARNER'S SPACE:

Students can bring the consumer and housing co-operative balance sheet and income and expenditure format, they will present in lecture.

RECOMMENDED REFERENCES BOOKS:

1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Financial Accounting Ltd., New Delhi Lesile Chandwickk, Pentice Hall of India Adin Bakley
6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
7. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
8. Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
9. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida.

RECOMMENDED ICT BACKUP: -

<https://www.cpdbox.com/ias-1-presentation-of-financial-statements/>
https://youtu.be/_c44e8MORr0

LIST OF MOOC PROGRAM:

https://onlinecourses.swayam2.ac.in/cec23_mg03/preview
<https://www.edx.org/course/accounting-and-finance>

COST ACCOUNTING - IV

Course Code: PUCAFVI23 - 602

MODULES AT GLANCE:

Unit No.	Modules	No. of Lectures	Credit Points
1.	Budgeting and Budgetary Control	15	03
2.	Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis	12	
3.	Managerial Decision Making	12	
4.	Standard Costing and Variance Analysis	15	
5.	Cost Audit	06	
Total		60	

Sr No	Syllabus Modules	No of lectures
1.	Budgeting and Budgetary Control Budgeting and Budgetary Control Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting Practical problems of preparing flexible budgets and functional budgets	15
2.	Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis Absorption Costing and Marginal Costing Meaning of absorption costing, Introduction to marginal costing Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing Cost Volume and Profit Analysis Break even analysis meaning and graphic presentation Margin of safety Key factor Practical problems based on using the marginal costing formulae and key factor	12
3.	Managerial Decision Making : Make or buy ,Sales mix decisions, Exploring new markets, Plant shut down decision, Practical problems	12
4.	Standard Costing and Variance Analysis: Preliminaries in installing of a standard cost system Material Cost variance Labour cost variance Variable overhead variances Fixed Overhead variances Sales variances Profit variances Practical problems.	15
5	Cost Audit: Nature of Cost Audit Appointment of Auditor Objectives of Cost Audit , Cost Audit Report	06
	TOTAL	60

OBJECTIVES OF THE COURSE:

- The course helps aspirants to acquire knowledge in the field of accounting, taxation, auditing, risk management, Cost Accounting, financial accounting, managerial economics and business law & business communications.

2. The main aim of the program is to increase self-employment in the field of Finance.
3. To help companies by providing them with suitably trained professionals in the field of accounting & finance.

DESIRED OUTCOMES:

1. Student will be able Understand Budgeting and Budgetary Control.,
2. Learners will be able to understand Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis.
3. Learners will be able to determine Make or Buy and other important managerial decisions.
4. Learners will understand the Cost audit concept.
5. Learners will Understand Standard Costing and Variance Analysis

LEARNER'S SPACE:

Students can collect the information relating Cost Audit From Cost and Management Accountant.

RECOMMENDED REFERENCES BOOKS:

- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
- Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

AUDIT (TECHNIQUES & PROCEDURES) – II

Course Code: PUCAFVI23 – 603

MODULES AT GLANCE:

Unit No.	Modules	No. of Lectures	Credit Points
1.	Auditing Techniques: Verification.	10	03
2.	Company Audit	15	
3.	Audit Report	15	
4.	Professional Ethics	15	
5.	Audit under Computerised Information System Environment.	05	
Total		60	

SYLLABUS

Sl. No.	Proposed Topic	No. of Lectures
1.	Auditing Techniques: Verification. Audit of Assets: Fixed Assets & Current Assets. Audit of Liabilities: Accounts Payable, Secured & Unsecured loans. Current Liabilities.	10
2.	Company Audit Qualifications, Disqualifications, Appointments, Reappointment, Removal of Auditors. Special Auditors. Branch Auditors. Rights & Duties of Company Auditors.	15
3.	Audit Report Reporting requirements under the Companies Act. Qualifications in Audit Report, Disclaimers in Audit Report. Adverse Opinion, Disclosures, reports & Certificates.	15
4.	Professional Ethics Code of Ethics with special reference to the relevant provisions of the Chartered Accountant Act & the Regulations thereunder. The Chartered Accountant Act. Schedules, Members who are deemed to be in practice, Significance of the Certificate of Practice, Disabilities for Membership, Disciplinary Procedure, Professional Misconduct.	15
5.	Audit under Computerised Information System Environment. Special aspects of CIS Audit Environment, Need for review of internal control especially procedure controls & facility control. Approach to audit in CIS environment.	05

OBJECTIVES OF THE COURSE:

The course is designed for the student to understand both the theory and practice of auditing. By developing both an understanding of the underlying concepts and principles of auditing and the ability to apply and adapt these concepts and principles in a variety of contexts and circumstances are essential to an auditor for life-long learning.

DESIRED OUTCOMES:

1. Students will be able to verify the transaction of Assets & Liabilities.
2. Prepare the audit report and branch office accounts, joint audit, special audit, cost audit, and statutory audit.
3. Understand the constitution of auditors under the Companies Act, 2013.
4. Understand the ethical values while conducting the audit.
5. Review the internal control system & its approach in CIS

LEARNER'S SPACE:

1. Students can learn Applications of Computerised Accounting in the auditing process.
2. Students can learn the audit process of different types of company final accounts.
3. Students can learn the difficulties faced by the auditor through different case studies.

RECOMMENDED REFERENCES BOOKS: -

1. Taxman's Audit of Financial Statements.
2. Advanced Auditing & Professional Ethics.
3. Auditing & Corporate Governance.

RECOMMENDED ICT BACKUP: -

1. Accountancy Board of Ohio
2. PCAOB website.
3. SEC website
4. AICPA Auditing Standards
5. Website on trendy accounting/auditing issues.

LIST OF MOOC PROGRAMS:

1. <https://www.mooc-list.com/tags/ethics>
2. <https://www.mooc-list.com/tags/audit>

TAXATION (INDIRECT TAX – II) - IV

Course Code: PUCAFVI23 – 604

MODULES AT GLANCE:

Unit No.	Modules	No. of Lectures	Credit Points
1.	Input Tax Credit and Computation of GST	20	03
2.	Documents and proceedings – I	15	
3.	Documents and proceedings – II	10	
4.	Advance ruling and Appellate authority	15	
Total		60	

Sr No	Modules	No of lectures Total 60.
1.	Input Tax Credit and Computation of GST Eligibility and conditions for taking Input Tax Credit, Apportionment of credit & Blocked credits, Credit in special circumstances, Computation of GST under Inter State supplies and Intra State Supplies	20
2.	Documents and proceedings - I Forms of GST R and GST PCT Section 35 to Section 58 of CGST Act.	15
3.	Documents and proceedings - II Section 59 to section 84 of CGST Act	10
4.	Advance ruling and appellate authority Section 95 to section 134	15

Objectives of the course:

1. To make students aware of the input tax credit and set off
2. To explain the computation of tax liability
3. To make them aware about different aspects documentation
4. To understand appellate and its proceedings

Desired Outcomes:

1. Students will be able to assess taxes and set off.
2. Students will be able to understand the required returns and procedures to be followed.
3. Students will be able to follow the regulations stated by the Act
4. Students can evaluate and decide on taxation policy for the business
5. Students can follow documentation as required for the business

LEARNER'S SPACE:

1. Self-assessment of tax.
2. Applications of GST law.



SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Course Code: PUCAFVI23 – 605

MODULES AT GLANCE:

Unit No.	Modules	No. of Lectures	Credit Points
1.	Portfolio Management – An Introduction & Process	15	03
2.	Portfolio Management – Valuation	10	
3.	Fundamental Analysis	15	
4.	Technical Analysis	10	
5.	Efficient Market Theory & CAPM	10	
Total		60	

No	Syllabus Modules	No of lectures
1.	<p>Portfolio Management – An Introduction & Process Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management, Investment Environment in India and factors conducive for investment in India. Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off. Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.</p>	15
2.	<p>Portfolio Management – Valuation Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.</p>	10
3.	<p>Fundamental Analysis Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building. Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics, Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) Market Dynamics: Market Capitalisation, Market volatility, Credit rating and Insider trading</p>	15
4.	<p>Technical Analysis</p>	10

Dow Theory- Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory, Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index Market Indicators Fundamental Analysis V/s Technical Analysis	
Efficient Market Theory & CAPM Random Walk Theory, The Efficient Market Hypothesis, Forms of Market Efficiency, Competitive Market Hypothesis CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM. Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.	10
TOTAL	60

OBJECTIVES OF THE COURSE:

1. The course helps aspirants to acquire knowledge in the field of accounting, auditing, risk management, financial accounting, taxation, managerial economics, business law & business communications.
2. The main aim of the program is to increase self-employment in the field of Finance.
3. To help companies by providing them with suitably trained professionals in the field of accounting & finance.

DESIRED OUTCOMES:

1. Students will be able to understand the functioning and trading in the securities market.
2. Students will be able to understand the market risk and returns associated with various investment alternatives.
3. Students will be able to enhance their knowledge about Investment Strategies and portfolio management.

LEARNER'S SPACE

1. Case studies can be given to students which will give them insight of topics.
2. Field visit can be done by students to get real knowledge of stock market/exchanges.
3. Student must go through annual Report of the Blue-chip Company.

RECOMMENDED REFERENCES BOOKS:

1. John Murphy, Technical Analysis of the Financial Markets
2. Kevin. S, Security Analysis and Portfolio Management
3. Donald Fischer & Ronald Jordon, Security Analysis & Portfolio Management

RECOMMENDED ICT BACKUP: -

1. <https://www.managementstudyguide.com/financial-investment.htm>
2. <https://smartmoney.angelone.in/chapter/what-is-the-role-of-portfolio-manager/>
3. Pendulums | Oscillations and mechanical waves | Physics | Khan Academy - Bing video
4. <https://resources.workable.com/portfolio-manager-job-description#:~:text=What%20does%20a%20Portfolio%20Manager,for%20clients%20to%20invest%20in.>

PROJECT WORK
Course Code: PUCAFVI23 – 606
Course credit - 04

OBJECTIVES OF THE COURSE:

1. To inculcate the element of research analysis and scientific temperament
2. To challenge the potential of learner as regards to his/ her eager to enquire
3. To interpret particular aspect of the study.

DESIRED OUTCOMES:

1. Students will be able to understand the functioning of research.
2. Students will be able to apply different tools of analysis and presentation
3. Students will be able to analyse different situations in form of hypothesis
4. Students will be able to draw conclusions in a situation.

GENERAL GUIDELINES

Research Methodology based project work

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- Attendance for guidance lectures is mandatory.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- The project report shall be prepared as per the broad guidelines given below:
 - Font type : Times New Roman
 - Font size : 12 for content, 14 for Title
 - Line Space : 1.5 for content and 1 for in table work
 - Paper Size : A4
 - Margin : in Left-1.5, Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be 80 to 100 pages

Structure to be followed in formulation and presentation of Project Work

- Chapter No. 1: Introduction
 - Chapter No. 2: Research Methodology
 - Chapter No. 3: Literature Review
 - Chapter No. 4: Data Analysis, Interpretation and Presentation
 - Chapter No. 5: Conclusions and Suggestions
- Note: If required more chapters of data analysis can be added in consultation with guide.
- Bibliography
 - Appendix

Internship based project work

- Minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Experience Certificate is Mandatory

Academic Council dated 07th April, 2023 as per Item Number: 4.04.01

**DOMBIVLI SHIKSHAN PRASARAK MANDAL'S,
K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE AND COMMERCE
(AUTONOMOUS) DOMBIVLI (EAST), DIST. THANE
(Affiliated to University of Mumbai)**



Faculty of Commerce

DEPARTMENT OF ACCOUNTING & FINANCE

(Programme: Master of Commerce in Accounting & Finance: M.Com. in A&F)

SYLLABUS FOR

M.Com (Accounting & Finance) – I for Semester I & II

Choice Based Credit System (CBCS)

(With effect from the Academic Year 2023-24)



Programme outcomes (Commerce)

	After completing the programme student will be able	Graduate attribute
PO 1	Demonstrate comprehensive knowledge and understanding of one or more courses relating to Commerce	Disciplinary knowledge
PO 2	Express business or corporate ideas, knowledge, observations and data effectively in writing and oral communication with others using appropriate medium.	Communication skills
PO3	Analyse and evaluate evidence, arguments, claims, and beliefs on the basis of practical applications and supporting scientific data, identify logical flaws and draw conclusions from qualitative and quantitative data.	Critical thinking and scientific reasoning
PO4	In case of problems, conclude and determine appropriate solutions from possible set of solutions and apply learnings to real life situations	Problem solving
PO5	Use the concept of research methodology to execute and report the results of an experiment or investigation	Research related skills
PO6	Work in team to inculcate, generate and disseminate the knowledge of the respective commerce discipline	Cooperation / teamwork
PO7	Make the connection based on prior learnings and experiences and bring these to bear in the context of new events	Reflective thinking
PO8	Find, evaluate and clearly communicate appropriate information through typing and other media on various digital platforms	Information / digital
PO9	Work independently, identify appropriate resources required for a project and manage a project to its completion	Self-directed learning ability
PO10	Acquire knowledge and skill including learning ' how to learn ' that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning	'lifelong learning

P011	Map out the task of a team or an organization, and set directions, build a team, motivate, inspire and guide the team members to the right destination in a smooth and efficient way	Leadership readiness/ qualities
P012	Avoid unethical behavior such as fabrication , falsification or misrepresentation of data or committing plagiarism	Moral and ethical awareness/ analytical reasoning

Programme specific outcomes (M.Com in Accounting & Finance)

After completing the programme the student will be able to

- Demonstrate the understanding on various subjects such as Accountancy, finance, taxation, law, audit etc.
- Apply the professional skills such as analysis of financial statements, policy making, designing legal framework, filing of returns etc to business and personal life.
- Carry out research on finance, management, markets etc through hypothesis, analysis and deriving conclusions
- Spread awareness and techniques to society about investing, financing methods and laws relating to it.

COST MANAGEMENT & DECISION MAKING

COURSE CODE: AF23101MM

MODULES AT GLANCE:

Unit No.	Modules	No. of hours	Credit Points
1.	Introduction to Strategic Cost Management	05	04
2.	Modern Business Environment	10	
3.	Cost Management Techniques	15	
4.	Lean System and Innovation	15	
5.	Decision Making using CVP Analysis	15	
Total		60	

Units	Topics	No. of hours
Unit I	Introduction to Strategic Cost Management	05
	(i) Concept of Strategic Cost Management (ii) Limitations of Traditional Cost Management (iii) Traditional vs. Strategic Cost Management	
Unit II	Modern Business Environment	10
	(i) Introduction/ Characteristics of the Modern Business Environment (ii) Cost of Quality, Total Quality Management, Business Excellence Model (iii) Throughput Accounting and Theory of Constraints (iv) Supply Chain Management (SCM) (v) Gain Sharing Arrangements (vi) Outsourcing	
Unit III	Cost Management Techniques	15

	(i) Cost Control/ Waste Control, Cost Reduction (ii) Target Costing (iii) Value Analysis/ Value Engineering (iv) Pareto Analysis (v) Life Cycle Costing (vi) Environmental Management Accounting	
Unit IV	Lean System and Innovation	
	(i) Introduction to Lean system a) Just-in-Time (JIT) b) Kaizen Costing c) 5 Ss d) Total Productive Maintenance (TPM) e) Cellular Manufacturing/ One-Piece Flow Production Systems f) Six Sigma (SS) (ii) Introduction to Process Innovation and Business Process Re-engineering (BPR)	15
Unit V	Decision Making using CVP Analysis	15
	(ii) Decision Making using Relevant Cost Concepts (iii) Decision Making using Activity Based Costing (iv) Ethical and Non-Financial Considerations Relevant to Decision Making	
	TOTAL LECTURES	60

OBJECTIVES

- To apply various cost management techniques for planning and controlling performance in order to set, monitor and control strategic objectives.
- To develop skills of analysis, synthesis and evaluation in cost management to address Challenges and issues which might affect or influence the management of performance with in organizations

RECOMMENDED REFERENCES BOOKS:

- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi

COMPANY LAW
COURSE CODE: AF23102MM
MODULES AT GLANCE:

Unit No.	Modules	No. of hours	Credit Points
1.	Companies Act – I	15	04
2.	Companies Act – II	15	
3.	Companies Act – III	15	
4.	Companies Act – IV	15	
Total		60	

Units	Topics	No. of hours
Unit I	Companies Act – I	15
	Preliminary, incorporation, prospectus, allotment, share capital, debentures.	
Unit II	Companies Act – II	15
	Acceptance of deposits, registration of charges, management and administration, Declaration & payment of dividend, accounts of companies, audit and auditors	
Unit III	Companies Act – III	15
	Appointment & qualification of directors, appointment and remuneration of management personnel, meeting of board and powers, inspector, inquiry and investigation	
Unit IV	Companies Act – IV	15
	Compromises, arrangements, and amalgamations, prevention of oppression and mismanagement, winding up, producer companies.	
	TOTAL LECTURES	60

OBJECTIVES

1. To understand the provisions of companies act.

- 2. To apply the rules and procedures in relations to financial instruments.
- 3. To evaluate various situation in relation to amalgamations.
- 4. To create policies in relation to working of companies in accordance with companies act.

RECOMMENDED REFERENCES BOOKS:

- Company law by taxmann publication
- Taxmann's company law by Dr. G.K. Kapoor
- Taxmann's Bare Act

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		Total	40

Type of Evaluation	Types of Question	Marks
External [60 Marks]	Q.1 Objective Questions* (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each)	12
	Q.2 Full length Question	12
	Q.3 Full length Question	12
	Q.4 Full length Question	12
	Q.5 Full length Question	12
	Total	60

Note: Full length questions (Theory/ case study) of 12 marks each can be subdivided into sub-questions of '10' & '02' marks, 02 question of 06 marks, 03 questions of 04

TAXATION (DIRECT TAX) - I
COURSE CODE: AF23103MM
MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Residential status and heads of income	15	04
2.	Computation of taxable income	15	
3.	Computation of tax liability & payment of tax	20	
4.	Documentations	10	
Total		60	

Units	Course Name	No. of Hours
Unit I	RESIDENTIAL STATUS AND HEADS OF INCOME	15
	Determining residential status of a person, classification of heads of income, exemptions and deductions applicable to heads	
Unit II	COMPUTATION OF TAXABLE INCOME	15
	Clubbing, Set off, Gross total income, deductions, Net taxable income	
Unit III	COMPUTATION OF TAX LIABILITY & PAYMENT OF TAX	20
	Tax liability (regular and as per sec 115BAC), TDS, Alternate minimum tax, advance tax and interest	
Unit IV	DOCUMENTATIONS	10
	Returns and assessments	
	TOTAL LECTURES	60

OBJECTIVES:

- To provide Basic knowledge of corporate tax planning and its impact on decision making
- To familiarize the student with major latest provisions of the Indian tax laws and

related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.

RECOMMENDED REFERENCES BOOKS:

- E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
- Vinod K. Singhania, Taxmann's Direct Taxes Planning and Management.42
- V.S. Sundaram, Commentaries on the Law of Income- Tax in India, Law Publishers, Allahabad.
- A.C. Sampath Iyengar, Law of Income Tax, Bharat Publishing House, Allahabad.
- Syllabus -
Fourth Semester 25
- Taxman, The Tax and Corporate Law Weekly.
- Bhagmati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		Total	40

CORPORATE GOVERNANCE
COURSE CODE: AF23104MM
MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Corporate Governance – Conceptual Framework , Forums and Legislative Framework of Corporate Governance in India	15	02
2.	Corporate Governance and Shareholders Rights	15	
Total		30	

Units	Topics	No of Hours
Unit I	Corporate Governance – Conceptual Framework , Forums and Legislative Framework of Corporate Governance in India	15
	Introduction need and scope Evolution of Corporate Governance Developments in India Elements of Good Corporate Governance, National Foundation of Corporate Governance Global Corporate Governance forum Listing agreements SEBI Guidelines Companies Act	
Unit II	Corporate Governance and Shareholders Rights	15
	Rights of shareholders Challenges of exercising shareholders rights Corporate governance and Related Party Transactions Role of Investor Association in securing shareholders rights Role of institutional investors in Corporate Governance	
	TOTAL LECTURES	30

OBJECTIVES:

1. To critically apply corporate governance theories and frameworks to the various corporate governance structures found in their national environments
2. To show an advanced understanding of the role of the board of directors in shaping the strategy of a company and protecting the interests of stakeholders

To provide insights into CG from the perspective of business, of government and of civil society.

RECOMMENDED REFERENCES BOOKS:

- Corporate Governance, Principles, policies and Practices – A.C. Fernando, Pearson Education
- Corporate Governance – IICA, Taxmann
- The Art of Corporate Governance – Dr. Joffy George
- Companies Act 2013 and Rules
- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005
- Beeslory, Michel and Evens, CSR , Taylor and Francis, 1978
- Subhabrata Bobby Banerjee, CSR: the good, the bad and the ugly. Edward Elgar Publishing 2007
- Joseph A. Petrick and John F. Quinn, Management Ethics- Integrity at work , Sage Publication , 1997
- Francesco Perrini, Stefano and AntanioTencati, Developing CSR- A European Perspective , Edward Elgar.
- William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholders' a global environment, Sage Publication, 2009.
- Ellington. J. (1998), Cannibals with forks: The triple bottom line of 21st Century business, New Society Publishers.
- Crane, A. Et al., (2008), The Oxford handbook of Corporate Social Responsibility, New York: Oxford University Press Inc.

OPERATIONAL RESEARCH
COURSE CODE: AF23105MM
MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Introduction to Operations Research and Linear Programming	15	04
2.	Assignment and Transportation Models	15	
3.	Network Analysis	15	
4.	Decision Theory, Sequencing and Theory of Games	15	
Total		60	

Units	Topics	No of Hours
Unit I	Introduction to Operations Research and Linear Programming	15
	<p>a) Introduction to Operations Research • Operations Research - Definition, Characteristics of OR, Models, OR Techniques, Areas of Application, Limitations of OR.</p> <p>b) Linear Programming Problems: Introduction and Formulation • Introduction to Linear Programming • Applications of LP • Components of LP • Requirements for Formulation of LP Problem • Assumptions Underlying Linear Programming • Steps in Solving LP Problems • LPP Formulation (Decision Variables, Objective Function, Constraints, Non Negativity Constraints)</p> <p>c) Linear Programming Problems: Graphical Method • Maximization & Minimization Type Problems. (Max. Z & Min. Z) • Two Decision Variables and Maximum Three Constraints Problem • Constraints can be "less than or equal to", "greater than or equal to" or a combination of both the types i.e. mixed constraints. • Concepts: Feasible Region of Solution,</p>	

OBJECTIVES

1. To help students to understand operations research methodologies
2. To help students to solve various problems practically
3. To make students proficient in case analysis and interpretation

RECOMMENDED REFERENCES BOOKS:

- Taha H.A., Operations Research - An Introduction, 6th Edition, Hall of India Kapoor & Sons
- V.K., Operations Research Techniques for Management, 7th Edition, Sultan Chand & Sons
- Kantiswarup, Gupta P.K. & Manmohan, Operations Research 9th Edition, Sultan Chand & Sons
- Sharma S.D., Operations Research, 8th Edition, Kedarnath, Ramnath & Company
- Bronson R, Operations Research, 2nd Edition, Shaum's Outline Series
- Vora N.D, Quantitative Techniques in Management, 3rd Edition, Tata McGraw Hill co.
- Shreenath L.S, Principles & Application 3rd Ed.,, PERT & CPM, Affiliated East-West Press Pvt. Ltd.
- Wagener H.M., Principles of Operations Research 2nd Edition, Prentice - Hall of India

RESERARCH METHODOLOGY
COURSE CODE: AF23106RM
MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Introduction to Research		04
2.	Research Process	15	
3.	Data Processing and Statistical Analysis	15	
4.	Research Reporting and Modern Practices in Research	15	
Total		60	

Units	Topics	No of hours
Unit I	Introduction to Research	15
	<ul style="list-style-type: none"> • Features and importance of research in business, Objectives and Types of research-Basics, Applied, Descriptive, Analytical and Empirical Research. • Formulation of research problem, Research Design, significance of Review of Literature • Hypothesis: Formulation, Sources, Importance and Types • Sampling: Significance, Methods, Factors determining sample size 	
Unit II	Research Process	15
	<ul style="list-style-type: none"> • Stages in Research process • Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey, • Limitations of Primary data • Secondary data: Sources and Limitations, • Factors affecting the choice of method of data collection. • Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good 	

Unit III	Data Processing and Statistical Analysis	15
	<ul style="list-style-type: none"> • Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation • Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. • Testing of Hypotheses – Parametric Test-t test, f test, z test Non-Parametric Test -Chi square test, ANOVA, Factor Analysis • Interpretation of data: significance and Precautions in data interpretation 	
Unit IV	Research Reporting and Modern Practices in Research	15
	<ul style="list-style-type: none"> • Research Report Writing: Importance, Essentials, Structure/ layout, Types • References and Citation Methods: • APA (American Psychological Association) • CMS (Chicago Manual Style) • MLA (Modern Language Association) • Footnotes and Bibliography <p>Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research</p>	
TOTAL LECTURES		60

OBJECTIVES:

- To develop better insights.
- To develop a systematic structure for the research project
- To enhance the research quality by learning statistical tools.

RECOMMENDED REFERENCES BOOKS:

1. Research Methods in Accounting, Malcolm Smith
2. Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Ryan.

SEMESTER II
CORPORATE RESTRUCTURING
COURSE CODE: AF23201MM
MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Introduction and Concepts	15	04
2.	Merger and Amalgamation, Corporate Demerger and Reverse Merger	15	
3.	Funding of Merger and Takeover and Financial Restructuring	15	
4.	Post-Merger Reorganization	15	
Total		60	

Units	Topics	No of hours
Unit I	Introduction and Concepts	15
	Meaning of Corporate Restructuring • Need, Scope and Modes of Restructuring • Historical Background • Emerging Trends • Planning, Formulation and Execution of Various Corporate Restructuring Strategies - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances, Demerger and Hiving off • Expanding Role of Professionals	
Unit II	Merger and Amalgamation, Corporate Demerger and Reverse Merger	15

	<ul style="list-style-type: none"> • Introduction to Merger and Amalgamation, Corporate Demerger and Reverse Merger • Legal, Procedural, Economic, Accounting, Taxation and Financial Aspects of Mergers and Amalgamations including Stamp Duty and Allied Matters • Interest of Small Investors • Merger Aspects under Competition Law • Cross Border Acquisition and Merger • Concept of Demerger; Modes of Demerger - by Agreement, under Scheme of Arrangement • Demerger and Voluntary Winding Up • Legal and Procedural Aspects; Tax Aspects and Reliefs • Reverse Mergers – Procedural Aspects and Tax Implications • Meaning and Concept of Takeover • Types of Takeovers; Legal Aspects – SEBI Takeover Regulations • Disclosure and Open Offer Requirements • Bail Out Takeovers and Takeover of Sick Units • Takeover Defenses • Cross Border Takeovers 	
Unit III	Funding of Merger and Takeover and Financial Restructuring	15
	<ul style="list-style-type: none"> • Financial Alternatives; Merits and Demerits • Funding through various Types of Financial Instruments including Equity and Preference Shares, Debentures, Securities with Differential Rights, Swaps, Stock Options; ECBs, Funding through Financial Institutions and Banks • Rehabilitation Finance • Management Buyouts/Leveraged Buyouts • Reduction of Capital • Reorganization of Share Capital • Buy-Back of Shares – Concept and Necessity • Procedure for Buy-Back of Shares by Listed and Unlisted Companies 	
Unit IV	Post-Merger Reorganization	15
	Factors involved in Post - Merger Reorganization • Integration of Businesses and Operations • Assessing Accomplishment of Post-Merger Objectives; Measuring Post Merger Efficiency	
	TOTAL	60

OBJECTIVES

1. To identify the key issues and concepts of mergers and acquisitions.
2. To understand the major strategies that underlie most M&A transactions.
3. To examine the necessary conditions for value to be created.
4. To assess various case studies to analyze valuation strategies, pre and post-merger issues and challenges

TAXATION – II (TAX PLANNING)

COURSE CODE: AF23202MM

MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Tax Planning – I	15	04
2.	Tax Planning – II	15	
3.	Tax Planning – III	15	
4.	Taxation of E-Commerce Transactions	15	
Total		60	

Units	Topics	No of Hours
Unit I	Tax Planning - I	15
	Tax planning with reference to financial management decisions: Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains. Tax planning with reference to managerial decisions: Owning or leasing of an asset; purchasing of assets by installment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations.	
Unit II	Tax planning – II	15
	Dividend Tax-Types of dividend Case study on dividend tax Tax Planning- Employees' Remuneration Tax planning-Location of business	
Unit III	Tax Planning - III	15

	Evolution of transfer pricing in India, What is transfer pricing, Arm Length Principles, Practical difficulties in application of ALP, Associated Enterprises, International transaction, Specified Domestic transaction, Computation of ALP (Sec 92C), Function, Assets and Risk (FAR) Analysis, Concepts of Comparability adjustments, Documentation and compliances, Specific Reporting requirements- Country by Country Reporting, Transfer of Income to Non- Residents (Section 93). Foreign collaborations and incidence of taxation on domestic companies ; provisions for relief in respect of double taxation; important Double Taxation Avoidance Agreements with different countries like USA, UK, Germany, France, etc. and their Case study	
Unit IV	Taxation of E-Commerce Transactions	15
	E-Commerce, Business transacted through E-Commerce, E-Commerce Global and Indian scenario, Taxation on E-Commerce, Equalization Levy: Genesis and Statutory Provisions, Relevant provisions in the Income Tax Act 1961.	
	TOTAL LECTURES	60

OBJECTIVES:

- To provide Basic knowledge of corporate tax planning and its impact on decision making
- To familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.

REFERENCE:

- E.A. Srinivas, *Corporate Tax Planning*, Tata McGraw Hill.
- Vinod K. Singhanian, *Taxmann's Direct Taxes Planning and Management*
- V.S. Sundaram, *Commentaries on the Law of Income- Tax in India*, Law Publishers, Allahabad.
- A.C. Sampath Iyengar, *Law of Income Tax*, Bharat Publishing House, Allahabad.
- Syllabus - Fourth Semester 25
- Taxman, *The Tax and Corporate Law Weekly*.
- ...ad, *Direct Taxes Laws Practice*, Wishwa Prakashan.

ALTERNATIVE INVESTMENT
COURSE CODE: AF23203MM
MODULES AT GLANCE

Unit No.	Modules	No. of hours	Credit Points
1.	Overview of Alternative Investments	15	04
2.	Commodities and Real Estate	15	
3.	Hedge Funds and Venture Capital Funds	15	
4.	Mezzanine Debt and Distressed Debt	15	
Total		60	

Units	Course Name	No of hours
Unit I	Overview of Alternative Investments	15
	History, evolution, types, regulations, Comparison of alternative investments with traditional investments; Categories of alternative investments; Aspects of risk and return	
Unit II	Commodities and Real Estate	15
	Investing in Commodities: Gaining Exposure to Commodities; Commodity Prices Compared to Financial Asset Prices; Economic Rationale; Commodity Futures Indexes. Investing in Real Estate: The Benefits of Real Estate Investing; Real Estate Performance; Real Estate Risk Profile; Real Estate as Part of a Diversified Portfolio; Core, Value-Added, and Opportunistic Real Estate. Investing in Real Estate Investment Trusts; Advantages and Disadvantages of REITs; Different Types of REITs; Economics of REITs.	
Unit III	Hedge Funds and Venture Capital Funds	15

	Introduction to Hedge Funds: Categories of Hedge Funds; Hedge Fund Strategies; Considerations in Investing in Hedge Funds; Hedge Fund Performance; Hedge Fund Investment Strategy.	
	The Life Cycle of a Venture Capital Fund; Specialization within the Venture Capital Industry; Stage of Financing	
Unit IV	Mezzanine Debt and Distressed Debt	
	Investing in Mezzanine Debt: Mezzanine Funds; Venture Capital and the Distinction Between Mezzanine; Financing and Different Forms of Private Equity; Advantages of Mezzanine Debt to the Investor.	15
	Investing in Distressed Debt: Distressed Debt and Bankruptcy; Distressed Debt Investment Strategies; Risks of Distressed Debt Investing.	
	TOTAL LECTURES	60

OBJECTIVES

1. To remember investment options available.
2. To understand the risk related to investments
3. To analyse the options while choosing investment options.
4. To evaluate returns on investments.

RECOMMENDED REFERENCES BOOKS:

- Alternative Investments: A Primer for Investment Professionals by Donald R. Chambers, Keith H. Black, Nelson J. Lacey. CFA Institute Research Foundation (2018).
- Bloomsbury handbook on investments, loans, guarantees, securities, deposits, debentures, & preference shares under companies act, 2013
- Certified alternative investment manager – taxmann
- NISM's Alternative investment funds distributors

CORPORATE SOCIAL RESPONSIBILITY

COURSE CODE: AF23204MM

Unit No.	Modules	No. of Hours	Credit
1.	Introduction to Corporate Social Responsibility	15	02
2.	Areas of CSR and CSR Policy	15	
Total		60	

Units	Topics	No of hours
Unit I	Introduction to Corporate Social Responsibility <ul style="list-style-type: none"> • Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. • Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India. • CSR and Indian Corporations- Legal Provisions and Specification on CSR, A Score Card, Future of CSR in India. • Role of NGO's and International Agencies in CSR, Integrating CSR into Business 	15
Unit II	Areas of CSR and CSR Policy <ul style="list-style-type: none"> • CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society. • CSR and environmental concerns. • Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR • Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR. • CSR and Sustainable Development • CSR through Triple Bottom Line in Business 	15
TOTAL LECTURES		30

AUDIT
COURSE CODE: AF23205MM
MODULES AT GLANCE

Unit No.	Modules	No. of hours	Credit Points
1.	Audit of Banks	15	04
2.	Audit of Non-Banking Financial Companies	15	
3.	Audit of Insurance Company	15	
4.	Audit of Consolidated Financial Statement	15	
Total		60	

Units	Topics	No of hours
Unit I	Audit of Banks	15
	Introduction, Legal Framework, Audit of accounts and appointment of auditor, Stages of audit, internal audit and inspection, internal control, Compliances with CRR and SLR Requirement, Verification of Assets, Capital and Liabilities, Auditor Report and certification, concurrent audit.	
Unit II	Audit of Non-Banking Financial Companies	15
	Introduction, Difference between Banks and NBFCs, Prudential Norms, Audit procedure, Classification of Frauds by NBFCs, Auditors duty, Audit check list, Compliance with CARO 2020, Format for preparation of financial statement by NBFC,s under Ind AS, Differences between Division II(Ind AS – other than NBFC's) and Division III (Ind AS – NBFC's) of schedule III.	
Unit III	Audit of Insurance Company	15

	Introduction, Legal Framework, Content of Financial Statement, Audit of accounts and appointment of auditor, Requirement of Insurance Act 1938 viz Companies Act 2013, Auditing in an IT Environment, Specific control procedure related to audit of life insurance company, Specific control procedure related to audit of general insurance company, Content of Auditor Report.	
Unit IV	Audit of Consolidated Financial Statement	
	Introduction, Responsibility of parent company, Responsibility of the auditor of the consolidated financial statement, audit consideration, auditing the consolidation, special consideration, management representation, reporting.	15
	TOTAL LECTURES	60

OBJECTIVES

1. To understand the generally accepted auditing standards, audit reporting, and the theory and methodology of auditing.
2. To develop an appreciation for the importance of the ethical standards of certified public accountants
3. To keep abreast of current accounting issues and regulations, and the degree of professionalism required of the successful accountants

RECOMMENDED REFERENCES BOOKS:

- A Hand Book Of Practical Auditing Paperback – 4 February 2007 by Tandon B.N. (Author) For the students of B.Com., M.Com, Professional Course of C.A., C.S., I.C.W.A. and Professionals of Financial Institutions.
- A Hand Book of Practical Auditing, 15/e Author: B N Tandon Imprint : S. Chand Publishing
- Quality Audits for ISO 9001: 2000: Making Compliance Value-Added Author: Tim O Hanlon Publisher: ASQ

FIELD PROJECT / ON JOB TRAINING

COURSE CODE: AF23206FP

Course credit - 04

OBJECTIVES OF THE COURSE:

1. To inculcate the element of research analysis and scientific temperament
2. To challenge the potential of learner as regards to his/ her eager to enquire
3. To interpret particular aspect of the study.

DESIRED OUTCOMES:

1. Students will be able to understand the functioning of research.
2. Students will be able to apply different tools of analysis and presentation
3. Students will be able to analyse different situations in form of hypothesis
4. Students will be able to draw conclusions in a situation.

GENERAL GUIDELINES

Research Methodology based project work

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- Attendance for guidance lectures is mandatory.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- The project report shall be prepared as per the broad guidelines given below:
 - Font type : Times New Roman
 - Font size : 12 for content, 14 for Title
 - Line Space : 1.5 for content and 1 for in table work
 - Paper Size : A4
 - Margin : in Left-1.5, Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be 80 to 100 pages

Structure to be followed in formulation and presentation of Project Work

Programme outcomes (Commerce)

	After completing the programme student will be able	Graduate attribute
PO 1	Demonstrate comprehensive knowledge and understanding of one or more courses relating to Commerce	Disciplinary knowledge
PO 2	Express business or corporate ideas, knowledge, observations and data effectively in writing and oral communication with others using appropriate medium.	Communication skills
PO3	Analyse and evaluate evidence, arguments, claims, and beliefs on the basis of practical applications and supporting scientific data, identify logical flaws and draw conclusions from qualitative and quantitative data.	Critical thinking and scientific reasoning
PO4	In case of problems, conclude and determine appropriate solutions from possible set of solutions and apply learnings to real life situations	Problem solving
PO5	Use the concept of research methodology to execute and report the results of an experiment or investigation	Research related skills
PO6	Work in team to inculcate, generate and disseminate the knowledge of the respective commerce discipline	Cooperation / teamwork
PO7	Make the connection based on prior learnings and experiences and bring these to bear in the context of new events	Reflective thinking
PO8	Find, evaluate and clearly communicate appropriate information through typing and other media on various digital platforms	Information / digital
PO9	Work independently, identify appropriate resources required for a project and manage a project to its completion	Self-directed learning ability
PO10	Acquire knowledge and skill including learning ' how to learn' that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning	'lifelong learning

PO11	Map out the task of a team or an organization, and set directions, build a team, motivate, inspire and guide the team members to the right destination in a smooth and efficient way	Leadership readiness/ qualities
PO12	Avoid unethical behavior such as fabrication , falsification or misrepresentation of data or committing plagiarism	Moral and ethical awareness/ analytical reasoning

Programme specific outcomes (M.Com in Accounting & Finance)

After completing the programme the student will be able to

- Demonstrate the understanding on various subjects such as Accountancy, finance, taxation, law, audit etc.
- Apply the professional skills such as analysis of financial statements, policy making, designing legal framework, filing of returns etc to business and personal life.
- Carry out research on finance, management, markets etc through hypothesis, analysis and deriving conclusions
- Spread awareness and techniques to society about investing, financing methods and laws relating to it.

SEMESTER – III
MAJOR
EMERGING TECHNIQUES IN ACCOUNTANCY AND REPORTING
COURSE CODE: AF24301MM

Course Outcomes

- Students will be able to
- Understand the concepts of various types of Commerce
- Remember various emerging techniques and its environment to be applied
- Apply the techniques in the current environment as applicable
- Analyze situation and make decisions as suitable
- Evaluate the plan and its execution in the market
- Create business policies

MODULES AT GLANCE:

Unit No.	Modules	No. of hours	Credit Points
1.	E-commerce and M-Commerce	15	04
2.	Emerging technologies	15	
3.	Automated Business process – I	15	
4.	Automated Business process – II	15	
Total		60	

Unit No.	Modules	No. of hours
1.	E-commerce and M-Commerce	15
	Components, Architecture, process flow diagrams, risks and controls, laws and guidelines	
2.	Emerging technologies	15
	Virtualization, grid computing, cloud computing, mobile computing, green IT, BYOD, web 3.0, internet of things, artificial intelligence, block chain,	
3.	Automated Business process - I	15
	Categories – Operational, supporting, management Automation – Objectives, benefits, implementation Risk management and controls Specific business processes – procure to pay, order to cash, inventory cycle, human resources, fixed assets, general ledger	

PROJECT FINANCE
COURSE CODE: AF24302MM

Course Outcomes

- Students will be able to
- Understand the various infrastructure and organizational models
- Remember various infrastructural investments and related risk management methods
- Apply the infrastructural investments patterns and techniques of risk management as applicable
- Analyze risks, patterns and make decisions as suitable
- Evaluate the plan and its execution in the sector
- Create structural policies

MODULES AT GLANCE:

Unit No.	Modules	No. of hours	Credit Points
1.	An Overview of Infrastructure	15	04
2.	Infrastructure Investments	15	
3.	Organisational Models	15	
4.	Risk Management	15	
Total		60	

Unit No.	Modules	No. of hours
1.	An Overview of Infrastructure	15
	Demand for Infrastructure; Sustainability and Infrastructure; Definition and Characteristics of Infrastructure; Types of infrastructure companies; Value chain elements; Sources of revenue and financing; Competition and regulation.	
2.	Infrastructure Investments	15
	Infrastructure as an Asset Class; Investors in infrastructure; Risk-return profiles of unlisted infrastructure; Benchmarking infrastructure investments; Portfolio diversification through infrastructure.	
3.	Organisational Models	15
	Privatisation Models; Partnership Models; Business Models; Contractual Models; Financing Models.	
4.	Risk Management	15

TAXATION (CUSTOMS ACT) - III

COURSE CODE: AF24303MM

Course Outcomes

- Students will be able to
- Understand the various terms and concepts in Customs Law
- Remember type of duties, classifications, valuation methods
- Apply the provisions of customs act during import and export
- Analyze cost & benefits and make decisions as suitable
- Evaluate the plan and its execution.
- Create taxation policies in relation to international trade

MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Introduction to Customs Act	15	04
2.	Types of duty and classification of imported and export goods.	15	
3.	Valuation, importation, exportation & transportation of goods.	20	
4.	Warehousing, duty drawbacks and refunds	10	
Total		60	

Unit No.	Modules	No. of Hours
1.	Introduction to Customs Act	15
	Basic concepts, constitutional provisions, determining factors to levy customs duty, provisions, pertaining to remission, abatement and exemptions. levy and exemptions	
2.	Types of duty and classification of imported and export goods.	15
	Types of duties, apply basic customs duty, integrated tax, GST, compensation cess, social welfare surcharge, agriculture infrastructure and development cess. protective duties, safeguarding duties, countervailing duties, anti-dumping duties Classification of goods, HSN based classifications, project imports.	
3.	Valuation, importation, exportation & transportation of goods.	20
	Values in relation to export and import, two approach to assessable value, customs valuation rules 2007, determination of date of duty and tariff value, special provisions, computation.	

ECONOMETRICS

COURSE CODE: AF24304MM

Course Outcomes

Students will be able to

- Understand the various terminologies and concepts of Econometrics
- Remember various Game theories and decision making methods
- Apply the Methods of decision making and game theory.
- Analyze risks, patterns and make decisions as suitable
- Evaluate the plan and its execution in business
- Create business policies

MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Econometrics I	15	02
2.	Econometrics II	15	
Total		30	

Unit No.	Modules	No. of Hours
1.	Econometrics I	15
	Decision functions: Basic concepts--The loss function, Minimax, Expected utility principle; Data-based decisions--Risk, Optimality principles, Rationality principles and the Likelihood Principle, Nuisance parameters Introduction to decision making: Choice; Preferences; Utility; Expected Utility; Updating beliefs; Bayes Rule. Time Series Analysis: Simple Moving Average (SMA); Exponential Smoothing (SES); Autoregressive Integration Moving Average (ARIMA); Neural Network (NN).	
2.	Econometrics II	15
	Game Theory - I: Two-player games; Some examples of static games; Strategies; Common Knowledge and Rationality; Solving Games; Dominant Strategies; Iterated Elimination of Strictly Dominated Strategies; Applications e.g. Second price sealed bid auction.	

STRATEGIC MANAGEMENT

COURSE CODE: AF24305ME

Course Outcomes

Students will be able to

Understand the various business environment and its nature

Remember various analysis and choices to be made

Apply the Methods of strategic analysis.

Analyze risks, patterns and make decisions in the respective environment

Evaluate the plan and its execution in business

Create business policies

MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Introduction to Strategic Management	15	04
2.	Strategic Analysis of External Environment	15	
3.	Strategic Analysis of Internal Environment	15	
4.	Strategic Choices	15	
Total		60	

Unit No.	Modules	No. of Hours
1.	Introduction to Strategic Management	15
	Meaning and Nature of Strategic Management, Importance and Limitations of Strategic Management, Strategic Intent - Vision, Mission and Goals & Values, Strategic Levels in Organizations (Corporate, Business, Functional and Network)	
2.	Strategic Analysis of External Environment	15
	International and Macro Environment: PESTLE Analysis, Defining the industry for analysis (Value Chain, PLC), Porters Five Forces - Industry environment analysis, Understanding customers and markets, Competition in the industry	
3.	Strategic Analysis of Internal Environment	15
	Understanding key stakeholders (Mendelow's Model), Strategic Drivers (Industry & markets, Customers, Channels, Product & Services, Competitive Advantage), The role of resources and capabilities, Combining external and internal analysis (SWOT	

RESEARCH PROJECT
COURSE CODE: AF24306RP
CREDITS – 04

OBJECTIVES OF THE COURSE:

1. To inculcate the element of research analysis and scientific temperament
2. To challenge the potential of learner as regards to his/ her eager to enquire
3. To interpret particular aspect of the study.

DESIRED OUTCOMES:

1. Students will be able to understand the functioning of research.
2. Students will be able to apply different tools of analysis and presentation
3. Students will be able to analyse different situations in form of hypothesis
4. Students will be able to draw conclusions in a situation.

GENERAL GUIDELINES

Research Methodology based project work

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- Attendance for guidance lectures is mandatory.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- The project report shall be prepared as per the broad guidelines given below:
 - Font type : Times New Roman
 - Font size : 12 for content, 14 for Title
 - Line Space : 1.5 for content and 1 for in table work
 - Paper Size : A4
 - Margin : in Left-1.5, Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be 80 to 100 pages

Structure to be followed in formulation and presentation of Project Work

Introduction

SEMESTER IV
FINANCIAL REPORTING
COURSE CODE: AF24401MM

Course Outcomes

- Students will be able to
- Understand the frame work and standards of Ind AS and IFRS
- Remember reporting method of financial statements
- Apply the appropriate standards for reporting of financial statements.
- Analyze financial statements and make proper reporting
- Evaluate the business and report for future decision making
- Create Accounting and reporting policies

MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Conceptual framework for financial reporting under Ind - AS	15	04
2.	International Financial Reporting Standards (IFRS) & Ind – AS	15	
3.	Consolidated Financial Statement	15	
4.	Accounting and Reporting of Financial Instruments	15	
Total		60	

Unit No.	Modules	No. of Hours
1.	Conceptual framework for financial reporting under Indian Accounting Standard	15
	Introduction of Financial Reporting • Objective of General purpose Financial Reporting • Need for reporting • Contents of Financial Report • Financial statement and reporting entity • Recent trends in Financial reporting.	
2.	International Financial Reporting Standards (IFRS) & Ind – AS	15
	Accounting Standards (AS) – applicability, interpretation, scope and compliance in India Introduction to I.F.R.S • Ind – AS • Specific Ind AS: 1 Presentation of Financial Statement, Ind AS: 12 Income Taxes, Ind AS 16: Property, Plant and Equipment, Ind AS 23 : Borrowing Cost , Ind AS 33 : Earning Per Share, Ind AS : 34 Interim Financial Reporting. (including problem)	

RISK MANAGEMENT

COURSE CODE: AF24402MM

Course Outcomes

- Understand the various terminologies and concepts of risk and its management
- Remember various risk model, measurements and management methods
- Apply the Methods of risk measurements and management.
- Analyze risks, patterns and make decisions as suitable
- Evaluate the plan and its execution in business
- Create risk management policies

MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Introduction to risks	15	04
2.	Risk model and measurement	15	
3.	Risk management I	15	
4.	Risk management II	15	
Total		60	

Unit No.	Modules	No. of Hours
1.	Introduction to risks	15
	Concept, distinction between risk and uncertainty, classification, dynamic nature, types, sources, quantification, methodologies, impact, identity and impact on stakeholders, role of risk manager.	
2.	Risk model and measurement	15
	VaR, stress testing, scenario analysis, country and sovereign risk models and management, components of risk, evaluating credit risk, mitigating, qualitative and quantitative techniques, credit scoring models.	
3.	Risk management I	15
	Concept, objectives, importance, techniques, strategies, internal control environment, culture and attitudes towards risk management, integrated risk reporting and responsibilities of stakeholders, IT risk management	

STRUCTURED FINANCE
COURSE CODE: AF24403MM

Course Outcomes

- Students will be able to
- Understand the various terminologies and concepts of Structures Finance
- Remember about credit derivatives, Financial Innovations and new instruments
- Apply the financial tools as suitable.
- Analyze risks, patterns and make decisions as suitable
- Evaluate the Financing method and its execution in business
- Create financial policies

MODULES AT GLANCE

Unit No.	Modules	No. of hours	Credit Points
1.	Overview of Structured Finance	15	04
2.	Credit Derivatives	15	
3.	Economics of Financial Innovation	15	
4.	Understanding New Instruments	15	
Total		60	

Unit No.	Modules	No. of hours
1.	Overview of Structured Finance	15
	Financing with Asset-Backed Securities, Asset Based Securitisation (ABS): Ratings and Cost-Benefit Analysis, Collateralized Debt Obligations: Structure and Pricing, Collateralized Loan Obligations	
2.	Credit Derivatives	15
	Synthetic ABS and related instruments, Credit swaps, MTNs and equity-linked structured notes, Design and pricing of convertible, hybrids and mezzanine debt, Structuring leveraged finance	
3.	Economics of Financial Innovation	15
	Competition and the Product Cycle in Financial Innovations, Sources of Innovations, Transactions and Monitoring Costs; Regulation, Taxes, Constraints; Market Segmentation	

DEBT MARKET
COURSE CODE: AF24404ME

Course Outcomes

Students will be able to

- Understand the various terminologies and concepts of Debt market
- Remember fixed income securities and markets.
- Apply the knowledge to choose Investment Avenue.
- Analyze risks, patterns and make decisions as suitable
- Evaluate the plan and its execution in business
- Create Financial policies

MODULES AT GLANCE

Unit No.	Modules	No. of hours	Credit Points
1.	Basic Concepts and Fixed Income Mathematics	15	04
2.	Pricing of Fixed Income Securities	15	
3.	Tracking Fixed Income Markets	15	
4.	Portfolio Management- Fixed Income	15	
Total		60	

Unit No.	Modules	No. of hours
1.	Basic Concepts and Fixed Income Mathematics	15
	Features of Fixed Income Securities, Risk and Return Analysis in Fixed Income Securities, Type of Fixed Income Securities including hybrid instruments	
2.	Pricing of Fixed Income Securities	15
	Valuation of fixed income securities including embedded option, Duration and Convexity, Duration, Convexity including modified and Maculay Duration, Price value of basis points (PVBP), Spot Rate, Forward rate, Bootstrapping	
3.	Tracking Fixed Income Markets	15
	Tracking bond markets, The bond traders arsenal of economic indicators, Inflation, Monetary policy, Government deficits, Currency valuation, The subprime crisis and the role of debt markets in the crisis – Then and now	

- FIMMDA-NSE Debt Market (Basic) Module, Workbook from NSE.
- Dun and Bradstreet, (2008), Fixed Income Securities, Tata McGraw Hill.

RESEARCH PROJECT

COURSE CODE: AF24405RP

CREDITS – 06

OBJECTIVES OF THE COURSE:

1. To inculcate the element of research analysis and scientific temperament
2. To challenge the potential of learner as regards to his/ her eager to enquire
3. To interpret particular aspect of the study.

DESIRED OUTCOMES:

1. Students will be able to understand the functioning of research.
2. Students will be able to apply different tools of analysis and presentation
3. Students will be able to analyse different situations in form of hypothesis
4. Students will be able to draw conclusions in a situation.

Maximum Marks : 200

XXXXXXXXXXXXXXXXXXXX



DOMBIVLI SHIKSHAN PRASARAK MANDAL'S

**K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE AND COMMERCE
(AUTONOMOUS)**

Re accredited with 'A' grade (3.14 CGPA) by NAAC (3rd cycle 2017)



PROGRAMME OUTCOMES :

After completing the programme students will be able to –

- 1) Demonstrate comprehensive knowledge and understanding of one or more courses relating to Commerce.
- 2) Express business or corporate ideas, knowledge, observations and data effectively in writing and oral communication with others using appropriate medium.
- 3) Analyse and evaluate evidence, arguments, claims, beliefs on the basis of practical applications and supporting scientific data, identify logical flaws and draw conclusions from qualitative and quantitative data.
- 4) In case of problems, conclude and determine appropriate solutions from possible set of solutions and apply learnings to real life situations.
- 5) Use the concept of research methodology to execute and report the results of an experiment or investigation.
- 6) Work in team to inculcate, generate and disseminate the knowledge of the respective commerce discipline.
- 7) Make the connection based on prior learnings and experiences and bring these to bear in the context of new events.
- 8) Find, evaluate and clearly communicate appropriate information through typing and other media on various digital platforms.
- 9) Work independently, identify appropriate resources required for a project and manage a project to its completion.
- 10) Acquire knowledge and skill including learning 'how to learn' that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning.
- 11) Map out the task of a team or an organization, and set directions, build a team, motivate, inspire and guide the team members to the right destination in a smooth and efficient way.
- 12) Avoid unethical behavior such as fabrication, falsification or misrepresentation of data or committing plagiarism.

Ms. Tejashree Gawde

In-charge: Dept. of Accountancy

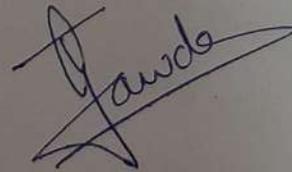
**DSPM'S K. V. PENDHARKAR COLLEGE, ARTS, SCIENCE AND
COMMERCE DOMBIVLI- (E)
(AUTONOMOUS)
(Affiliated to University of Mumbai)**

**Faculty of Commerce
Department of Accountancy**

Programme Specific Outcome:

After completing the three years B.Com. (General) Programme students will be able to:

1. Demonstrate the understanding of various core subjects of B.Com (General) such as Commerce, Accountancy and Business Economics.
2. Apply the subject professional skills such as taxation, capital budgeting, management, entrepreneurial, etc. to real life situations.
3. Carry out market research through formation of hypothesis, analysis and drawing conclusions.
4. Contribute to the society by creating awareness about financial planning, consumers' protection act and practising green marketing, green accounting in their business ventures.



(Tejaswree Gawde)

I/c Department of Accountancy

**DSPM'S K. V. PENDHARKAR COLLEGE,
ARTS, SCIENCE AND COMMERCE
DOMBIVLI- (E)
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**Faculty of Commerce
Department of Accountancy**

F.Y.B.Com.-Sem.I

ACCOUNTANCY AND FINANCIAL MANAGEMENT-I

Sr.No.	Topics	Course Outcomes
1.	Accounting Standards issued by ICAI and Inventory Valuation	Students will impart the knowledge of Accounting standards. Applicability of Accounting Standards Objectives of Inventory valuation, its systems and methods with reference to AS2.
2.	Basic of Banking Transactions	Students will understand how to fill up the bank vouchers It will make the students aware about the Bank Reconciliation Statements Students can understand types of accounts To make students aware about mode of e-payment through banks To impart the students with the threats in internet banking.
3.	Departmental Accounts	It help students to know the allocation of expenses and income among the departments, to analyse individual profit made by the departments, to find out unprofitable departments and take corrective measures for the same.
4.	Accounting for Hire Purchase	Students will come to know how to calculate hire purchase price, cash price, instalment, interest etc. and its applicability in practical life.

F.Y.B.Com.-Sem.II**ACCOUNTANCY AND FINANCIAL MANAGEMENT-II**

Sr.No.	Topics	Course Outcomes
1.	Accounting from Incomplete Records	Students will be able to identify the difference between Single Entry and Double Entry System. Able to know the applicability of Single Entry and reason to convert into Double Entry. Will acquaint with conversion method.
2.	Basic of Mutual Fund Transactions	Students get knowledge about the basic concept of mutual funds. It make them aware about the practical approach and employable.
3.	Branch Accounts	It imparts the students with the knowledge regarding the method for maintaining accounts in Branch, ascertain profit/loss made by Branch and take corrective measures against unprofitable branches.
4.	Introduction to Insurance and Fire Insurance Claim	It makes students aware about the life insurance and general insurance products. Students will familiarize with the necessity of insurance, procedure for determination of insurance claim. Treatment of abnormal items and application of average clause. Calculation of insurance claim to be lodge with the Insurance Company.

S.Y.B.Com.-Sem.III**ACCOUNTANCY AND FINANCIAL MANAGEMENT-III**

Sr.No.	Topics	Course Outcomes
1.	Introduction of Basic Tally Accounting Software	Learner will be able to create vouchers using Tally Accounting Software.
2.	Amalgamation of Partnership Firm	Learner understand the procedure for amalgamation of partnership firms.
3.	Conversion of Partnership firm into a Limited Company	Learner will learn the accounting treatment when a partnership firm is converted in the form of a company. Learner acquires knowledge about distribution of the shares received as purchase consideration among the partners. The preparation of accounts in a new company
4.	Cash Flow Statement(Indirect Method Only)	Learner will capable to distinguish between operating activities, investing activities and financing activities and prepare the cash flow statement.

INTRODUCTION TO MANAGEMENT ACCOUNTING

Sr.No.	Topics	Course Outcomes
1.	Introduction to Management Accounting	Learner will be able to explain the role of management accounting within a business and describe the key qualities that management accounting information should possess.
2.	Analysis & Interpretation of Vertical Financial Statements (Only Comparative Analysis)	Learner can explain the nature and significance of financial analysis.
3.	Ratio Analysis (Excluding reverse ratio & interpretation)	Learner are able to Calculate and use a comprehensive set of financial ratios to evaluate a company's performance.
4.	Working Capital Management	Learner can evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility.
5.	Capital Budgeting	Learner will understand how to incorporate risk and uncertainty into capital budgeting decisions and how capital budgeting is applied in practice;

S.Y.B.Com.-Sem.IV

ACCOUNTANCY AND FINANCIAL MANAGEMENT-IV

Sr.No.	Topics	Course Outcomes
1.	Redemption of Preference Shares	Learner shall understand the meaning of redemption and the purpose of issuing redeemable preference shares.
2.	Redemption of Debentures	Learner will understand redemption of debentures by conversion into shares and new debentures.
3.	Investment Accounting	It helps the students to understand accounting for personal investments in the light of applicable accounting standard as also effects of cum interest/dividend and ex interest/dividend prices on profits/loss and income.
4.	Tally Accounting Software	Students do possess required skill and can also be employed as Tally data entry operator.

AUDITING

Sr.No.	Topics	Course Outcomes
1.	Introduction to Auditing	Students will be able to understand the Basic concept of Auditing. They will be familiar with Internal Check System.

2.	Audit Planning, Procedure & Documentation	Familiarity with the steps which is to be performed in Audit System and Procedure to be followed.
3.	Audit Techniques & Internal Audit	Make students aware about techniques used in Auditing.
4.	Audit Techniques: Vouching & Verification	Teach students how to Inspect receipts of Transaction of a business together with Documents and other evidence to satisfy transaction Authenticity. To Assert the Importance of Vouching and Verification of Financial statement.
5.	Audit of Ledgers	To provide classified Financial information. To provide check on arithmetical accuracy.

SEM-V

FINANCIAL ACCOUNTING AND AUDITING VII : FINANCIAL ACCOUNTING

Sr.No.	Topics	Course Outcomes
1.	Preparation of Final Account of Companies	Students will be able to prepare financial statements of a corporate entity.
2.	Internal Reconstruction	Learner will understand how to account internal restructuring of a corporate entity.
3.	Buyback of Shares	Students will know the fundamentals and can learn the accounting of buy back of shares by a corporate sector.
4.	Profit Prior to Incorporation	Students will understand how to give accounting treatment for profits prior and post incorporation.

FINANCIAL ACCOUNTING AND AUDITING VIII : COST ACCOUNTING:

Sr.No.	Topics	Course Outcomes
1.	Introduction to Cost Accounting	Students will be able to understand the basic concept of cost accounting.
2.	Material Cost	Learner will understand Inventory calculation under different methods.
3.	Labour Cost	Learner will come across with all the methodology of Labour costing.
4.	Overheads	Learner will be able to forecast the expenses in Primary and secondary distribution.
5.	Sales Budget	Students will learn practically applicability related to preparation of Sales budget.
6.	Statement of Cost and Reconciliation of Cost and Financial Accounts	Students will be able to understand concept of reconciliation of Coat and Financial Accounting.

DIRECT & INDIRECT TAXATION: PAPER I

Sr.No.	Topics	Course Outcomes
1.	Basic Terms	Students would be able to identify the basic terms of Income-tax.
2.	Residential Status and Scope of Total Income	Students would be able to determine the residential status of an individual and scope of total income.
3.	Exemptions u/s 10 related to each head of Income	Learner will be able to differentiate between exemptions and deductible income.
4.	Heads of Income and Computation of headwise income: a)Salary Income b)House Property Income c)Profits and gains of business or profession d)Capital gains e)Income from other sources	Students will learn to compute income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.
5.	Deduction under chapter VI A	It will help students to discuss the various deductions under Chapter VI-A of the Income tax act, 1961.
6.	Computation of total income of individuals	It enable the students to compute the net total taxable income of an individual .
7.	Provisions related to filing of returns	Learner will understand about the Filing of Return, Interest and fee for default in furnishing return of income and other provisions.

SEM-VI**FINANCIAL ACCOUNTING AND AUDITING IX : FINANCIAL ACCOUNTING**

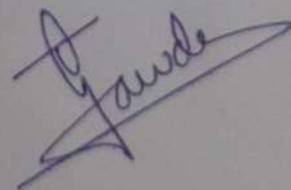
Sr.No.	Topics	Course Outcomes
1.	Accounting of Transactions of Foreign Currency	Students will be able to account for transactions in foreign currency.
2.	Liquidation of Companies	Learner can understand the practical application of liquidation of companies.
3.	Underwriting of Shares & Debentures	Student will learn how to deal with underwriting commission and concepts related to underwriting.
4.	Accounting for Limited Liability Partnership	Learner can understand the practical approach towards accounting of Limited Liability Partnership.
5.	Accounting for Co-operative Societies (Housing Societies)	Student will be able to apply accounting treatment of housing societies.

FINANCIAL ACCOUNTING AND AUDITING X : COST ACCOUNTING

Sr.No.	Topics	Course Outcomes
1.	Service Costing	Students will be able to understand service costing and can prepare cost statement for Transport and Hotel.
2.	Contract Costing	Learner can understand the practical application of contract costing.
3.	Process Costing (Excluding equivalent provisions)	Learner are able to evaluate practical application of process costing.
4.	Introduction to Marginal Costing	Students will be able to understand the concepts of BEP, Profitability concepts.
5.	Introduction to Standard Costing	Students will be able to understand the practical concepts of Labour and Material costing.

DIRECT & INDIRECT TAXATION : PAPER II (GOODS AND SERVICE TAX ACT)

Sr.No.	Topics	Course Outcomes
1.	Introduction	Learner would know the basic concepts, definitions and terms related to Goods and Service tax (GST)
2.	Levy and Collection of Tax	Students would be able to distinguish the difference in concept of reverse charge mechanism, composite supply, mixed supply and various exemptions under the Goods and Service tax regime .
3.	Time, Place and Value of Supply	It will enable the students to understand the concept of Supply along with the rules related to time, place and value of supply.
4.	Input Tax Credit & Payment of Tax	It would enable the students to compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit.
5.	Registration under GST Law	Students will be able to analyse the persons liable for registration and the persons not required to obtain registration under the GST law.



(Tejaswari Gawde)

(Incharge of Department of
Accountancy)

**DSPM'S K. V. PENDHARKAR COLLEGE,
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(AUTONOMOUS)
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**Faculty of Commerce
Department of Accountancy**

M.com.-I (Advanced Accountancy)

COST AND MANAGEMENT ACCOUNTING

Sr.No.	Topics	Outcomes
1.	Marginal Costing, Absorption Costing and Management Decisions	Students will be able to determine profitability at different level of production and sale. Able to know the recognition of all costs involved in production and profit can be tracked during an accounting period. Students can understand the causes of market failures and economic role of government.
2.	Standard Costing	Students can learn the computation of all cost and revenue variances. It enables to understand the causes for variances and fix responsibilities.
3.	Budgetary Control (Excluding sales budget)	Students will be able to know the effective way of controlling cost and eliminating wastage. It imparts the skill of effective planning, communication and decision making.
4.	Service Costing (Excluding Transport Costing)	Students comes to know how to determine the per unit cost. Students can learn how to collect the costing data. It imparts the practical knowledge of determining the cost of hotels, hospitals, canteens, street lights and road maintenance.

CORPORATE FINANCE:

Sr. No.	Topics	Course Outcomes
	Introduction to Financial Management	Students will be able to demonstrate an understanding of the overall role and importance of the finance function. It imparts them with the knowledge of effective communication using standard business terminology.
2.	Time Value of Money	It enables them to know that the cash you have today has a higher value than cash that you are anticipating in the future. It helps them to know how money available today can be used to make an investment and earn interest.
3.	Ratio Analysis including Reverse Ratios & Interpretation	The students will be able to take an informed and intelligent decision on their investment by applying the ratios on the financial statements of the Companies.
4.	Cost of Capital	Students can be made aware about how to determine the necessary return a company must generate before moving forward on a capital project. Students will be able to calculate the cost of capital on various funds and an average cost of capital.
5.	Capital Structure Theories	Students comes to know about the types of money and their sources that are funding the business. It imparts them with the knowledge of return a company earns for its shareholders as well as whether or not a firm survives in a recession or depression.
6.	Business Risk and Financial Risk	It makes students aware about the possible business and financial risk in the market. It helps students to forecast about the possible losses and negative outcomes associated with the money invested.

SEM-III**ADVANCED FINANCIAL ACCOUNTING**

Sr.No.	Topics	Course Outcomes
1.	Amalgamation of Companies (Merger & Purchases)	They will learn regarding the practical approach of acquisitions and mergers.
2.	Final Accounts & Statutory Requirements of Banking Companies	Students have a further scope in accounting of banking companies as well as insurance companies as far as their employment is concerned.
3.	Accounting and Statutory Requirements of Insurance Companies	Students will get the practical knowledge regarding the foreign currency transactions.

4.	Foreign Currency Conversion	They will learn regarding the practical approach of acquisitions and mergers.
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ADVANCED COST ACCOUNTING

Sr.No.	Topics	Course Outcomes
1.	Amalgamation of Companies (Merger & Purchases)	They will learn regarding the practical approach of acquisitions and mergers.
2.	Final Accounts & Statutory Requirements of Banking Companies	Students have a further scope in accounting of banking companies as well as insurance companies as far as their employment is concerned.
3.	Accounting and Statutory Requirements of Insurance Companies	Students will get the practical knowledge regarding the foreign currency transactions.
4.	Foreign Currency Conversion	They will learn regarding the practical approach of acquisitions and mergers.

DIRECT TAX

Sr.No.	Topics	Course Outcomes
1.	Definitions and Basis of Charge	Understand concepts and importance of direct tax Understanding the status of persons
2.	Heads of Income	Learner acquires knowledge of different heads of income.
3.	Deductions u/s 80 and Exclusions from the Total Income	Learner will be able to identify deductible expenses and exempt income .
4.	Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income, Assessment Procedure	Understand the basic principles underlying the Income Tax Act Compute the taxable income of an assessee. Analyze the assessment procedure and filing return before appropriate authorities under the law

SEM-IV

CORPORATE FINANCIAL ACCOUNTING

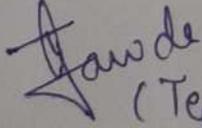
Sr.No.	Topics	Course Outcomes
1.	Corporate Financial Reporting	➤ Students can learn the basics behind the financial statements at corporate level.
2.	International Financial Reporting Standards (IFRS) & Ind - AS	➤ They will come to know the accounting standards as per IFRS.
3.	Valuation of Business for Amalgamation & Merger	➤ They will learn regarding the practical approach of acquisitions and mergers.
4.	Consolidated Financial Statements	➤ Students will understand the concept of holding and subsidiary company.
5.	Accounting & Statutory Requirements of Co-operative Society	➤ Students will be able to make the goodwill valuation based on the financial statements of the companies.

FINANCIAL MANAGEMENT

Sr.No.	Topics	Course Outcomes
1.	Types of Financing	<ul style="list-style-type: none"> ➤ Student will learn different attributes of investment as well as various sources of funds raising which are available in the market for the companies, Banks, Government etc.... to run its business smoothly and for the growth and expansion of its business. They can choose suitable source of finance for a particular business problem.
2.	Investment Decisions : Capital Budgeting	<ul style="list-style-type: none"> ➤ Students will be able to calculate NPV, IRR, Payback period, profitability Index of a capital investment and they can use these techniques in deciding whether the investment should be made or not in practical sense.
3.	Management of Working Capital	<ul style="list-style-type: none"> ➤ Students will learn to investigate fund flow cycles by using operating cycles, inventory management and cash management and their impact on working capital management.
4.	Financial Planning	<ul style="list-style-type: none"> ➤ It will help students in estimating the requirement of funds for the business and controlling of raising unnecessary funds. they will understand the company's targets, policies, techniques, projects and budget plans for lasting a longer durations
5.	Financial Policy and Corporate Strategy Over-Capitalization and Under-Capitalization	<ul style="list-style-type: none"> ➤ The students will learn effective's policies and procedures in understanding the role and responsibilities within the financial realm of organisations. ➤ It will help to students in understanding where earnings are not sufficient to justify the fair return on the amount of share capital and where the capital which is owned by the business is much less than the borrowed funds and how it is to be managed and controlled the situation.

INTRODUCTION TO GOODS & SERVICE TAX:

Sr.No.	Topics	Course Outcomes
1.	Overview of Goods and Service Tax	Students will learn about basics of Goods and Service tax.
2.	Collection of Tax under Integrated Goods and Services Tax Act, 2017	Learner will be able to identify the levy of tax, nature of supply, place of supply of goods and services both.
3.	Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017	Students will be able to determine the time, place and value of supply.
4.	Authority for advance ruling (AAR) and Appellate Authority for Advance Ruling (AAAR)	Students will learn functions of AAR and AAAR.


 (Tejaswree Gawde)
 (Incharge of Dept. of Accountancy)

DEPARTMENT OF BANKING AND INSURANCE

LEARNING OUTCOMES OF FIRST YEAR BANKING AND INSURANCE (NEP 2020)

SR NO	Course	Course Outcomes
SEMESTER I		
1	Fundamentals of Banking and Finance	CO 1: Learners will have a better understanding of the Indian financial system CO 2: Make skilful application of this information in their profession. CO 3: Learners will analyse various services offered by Financial institution CO 4: Learners will understand operational mechanism of banks.
2	Financial Accounting- I	CO1: Learners will be able to create basic financial statements of companies. CO 2: Learner will be able to evaluate the profitability of different companies. CO 3: Learner will develop skills of Finalizing & Framing of Financial statements. CO 4: Learner will be able to analyse the concept of Hire Purchase. CO 5: Learner will be understanding the structure & composition of Financial statements
3	Mutual Fund Management	CO 1: learners will be aware about Mutual Fund as an investment alternative CO2: Understand variants of Mutual Fund according to investors needs CO 3: Analyze Legal & Regulatory framework relating to Mutual Fund
4	Quantitative Methods- I	CO1: Learners understand various quantitative methods. CO2: learners will be accustomed to an assortment of examples where arithmetic or statistics help correctly define the abstract of physical experiences. CO3: learners may be capable of recognizing the Banking implications and probabilities of each choice being made.
5	Fundamentals of Business Economics	CO1. Students can learn about the basic structure of the economy. CO2. Students will analyze the production process, demand and supply analysis. CO3. Students can understand microeconomic phenomena in an economy. CO4. Students will be able to know the actual functioning of the market.
6	Personal Financial Planning	Co1: Learners will understand what it means to be a financial planning professional. Co2: Learner will acquire knowledge of general financial planning. Co3: Learners will be able to create effective personal investment decision. Co4: Learner will be able to apply in personal investment portfolio design, retirement savings, vehicles, and income planning strategies.

Rajanka

	-Business Communication-I	CO 1: Learners will be able to enhance reading, speaking, listening and writing skills CO 2: Learners will be able to understand and apply knowledge of human communication and language process as they occur across various context i.e. inter personal, organizational behaviour. CO 3: To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an Organization CO 4: Learner will be able to describe technicalities of business correspondence.
8	Environmental Education	CO1: Learner would able to describe the interdisciplinary and linked nature of environmental studies. CO2: Learner would apply critical thinking, problem-solving, and methodological frameworks from the social, natural, and humanities disciplines to the solution of environmental problems. CO3: Recognize and assess the scope of environmental issues on a global scale.
9	Foundation Course I	CO 1: The Course stresses to understand the framework of Indian Constitution. CO 2: Learners will analyse phases & background of Banking CO 3: Take moral decisions in Business.
SEMESTER II		
1	Principles & practices of Banking & Insurance	CO1: learners will understand Banking & Insurance scenario in India CO 2: Describe Functional & regulatory framework of Banking & Insurance CO3: This helps the students to learn and develop the required skills to manage the banking operations effectively and efficiently CO4: This enhances students' ability to comprehend the operations of insurance companies effectively and efficiently
2	Financial Accounting II	CO 1: Student will able to create computation of goodwill CO 2: Students will be able to apply legal provisions in procedural requirements of issue buyback and redemption of shares.
3	Principles of management in Banking & Insurance	CO 1: Understand the concept & theories of Management. CO2: Apply managerial skills in decision making CO3: Analyse applicability of management functions in the areas of banking & Insurance CO4: Able to create a better framework of mind for managerial role handling
4	Quantitative Methods- II	Co1: Learner understand various quantitative methods use in future. Co2: learner will be able to apply different business mathematical formulae to solve business and finance problems and also real life problems.
5.	Marketing in Banking & Insurance	Co 1: Learner will enhance basic knowledge about Marketing which will help him/her to understand further concepts of marketing CO2: Learners enhance marketing knowledge by understanding important components of the product life cycle without which the product will not survive in the market. CO 3: Learners will learn about segmentation, targeting, positioning and the new trends in the market that will impact product life cycle.
6	Business Regulatory Framework	Co1: Students will get knowledge about the legal aspect in banking transactions. Co2: learner will understand the instruments usage and there rules of usage at regular practices. Co3: Students will remain updated with amended act.

Pragathi

	Business Communication - II	CO 1: After studying this course, learner should be able to: understand the various ways of gathering information by asking people questions. CO 2: Student will be able to apply the knowledge of human communication and language process as they occur across various contexts i.e. interpersonal, organisational behaviour
8	Overview of Indian society and Indian Constitution	Learner will recognize historical diversity and can connect the advancements of one area or place to those of another. • Learner learns about the institutions and procedures that make up Indian democracy at the municipal, state, and union levels.

Byank

Dombivli shikshan Prasarak Mandal's
K V Pendharkar College of Arts, Science & Commerce (Autonomous)
Department of Banking & Insurance

Programme Specific Outcomes :

PSO 1: Bring strong foundation in the areas of Banking, Finance , Insurance & Management.

PSO 2: Develop the knowledge and skill set to apply theories of Banking & Finance in Industry

PSO 3: Nurture a learner with Knowledge, skills and critical thinking to fit in the BFSI sector.

PSO 4: Carry out research in the areas of Banking, Finance & Insurance, Collect data analyze, interpret, draw conclusions

PSO 5 : Apply technical expertise to understand & evaluate performances of Banking & Insurance companies through financial statements, compare them ,analyse & draw conclusions for effective decision making.

PSO 6: Spreading awareness about Different Banking & Insurance products ,importance of saving & investing & being insured.

SEMESTER III

1. FINANCIAL MANAGEMENT I

CO1 - Students will be able to create cash flow projects.

CO2 - Students will be able to evaluate the various risks involved in investment decision making.

CO3 - Students will be able to analyse various financial assets on risk and return and also the financial settlements of banking and insurance sector.

CO4 - Students will be able to apply the concept of financial management in contemporary financial events.

CO5 - Students will be able to describe the basics of financial management and its applications in banking and insurance sector.

2. FINANCIAL MARKETS

CO1 - Students will be able to create account for trading and estimate investor's investment strategies.

CO2 - Students will be able to evaluate the current market scenario and investment patterns.

CO3 - Students will be able to analyse the returns and risks of different financial avenues

CO4 - Students will be able to describe different types of financial markets and their operations.

3. FOUNDATION COURSE III (OVERVIEW OF BANKING)

CO1 - Students will be able to create the awareness of different banking products.

CO2 - Students will be able to evaluate composition of banking industry and its elements.

CO3 - Students will be able to analyse the relationship of customer and banker.

CO4 - Students will be able to apply the basic technology in banking transactions.

CO5 - Students will be able to describe the KYC norms and information on micro finance and latest Government inclusions.

4. ORGANISATIONAL BEHAVIOUR

CO1 - Students will be able to create skills set required to be a good employee in organisational setup.

CO2 - Students will be able to evaluate models of organisational behaviour.

CO3 - Students will be able to analyse group dynamics, team building and individual behaviour terminologies.

CO4 - Students will be able to apply time and stress management techniques to maintain effective worklife balance.

CO5 - Students will be able to describe different individual, groups and cultural behavioural parameters and its impact.

5. INFORMATION TECHNOLOGY IN BANKING & INSURANCE

CO1 - Students will be able to create, manage and save documents, spreadsheets, presentations and email using internet facilities.

CO2 - Students will be able to evaluate the current and emerging changes in technological scenario.

CO3 - Students will be able to analyse current and emerging business models, technology and infrastructure undermining the business.

CO4 - Students will be able to apply the MS-office software in banking and insurance sector.

CO5 - Students will be able to describe fundamental concepts by modern e-banking/ mobile banking technologies in banking and insurance sector.

6. DIRECT TAXATION

CO1 - Students will be able to create statement under different heads of income.

CO2 - Students will be able to evaluate provisions of tax laws with regards to Income Tax Act.

CO3 - Students will be able to analyse the gross taxable income & taxable income of an individual.

CO4 - Students will be able to apply different deductions and exemptions as per provisions.

CO5 - Students will be able to describe the Basic terminologies in Taxation.

7. MANAGEMENT ACCOUNTING

CO1 - Students will be able to create financial statements in accordance with appropriate accounting standards.

CO2 - Students will be able to evaluate different accounting ratios and its application in banking sector.

CO3 - Students will be able to analyse the Financial statements & ratios

CO4 - Students will be able to apply accounting techniques for effective decision making.

CO5 - Students will be able to describe the application of accounting from Managerial aspect.

SEMESTER IV

1 .FINANCIAL MANAGEMENT II

- CO1 - Students will be able to create budget and budgetary control projects.
- CO2 - Students will be able to evaluate the financial statements of banking and insurance firms.
- CO3 - Students will be able to analyse the budget statement of service sector.
- CO4 - Students will be able to apply the concept of financial management in financial decision making.
- CO5 - Students will be able to describe the strategic financial management, working capital and different types of budgets.

2. CORPORATE AND SECURITIES LAW

- CO1 - Students will be able to create better financial calls, employee policies, and legal decisions to help businesses manage their profits, employee benefits etc.
- CO2 - Students will be able to evaluate minimum legal standard of good behaviour and business honesty in company promotion and management.
- CO3 - Students will be able to analyse precedent company law cases.
- CO4 - Students will be able to understand of the regulatory framework of companies securities with reference to various provisions of Companies Act and its schedules, rules, notifications, circulars, clarifications there under including case laws.
- CO5 - Students will be able to describe rules and regulations of company's financial securities and the registration documents required for company's registration as per SEBI guidelines.

3. FOUNDATION COURSE IV (OVERVIEW OF INSURANCE)

CO1 - Students will be able to create awareness about different insurance products.

CO2 - Students will be able to evaluate the different segmentations of insurance sector.

CO3 - Students will be able to analyse the career avenues in insurance sector.& procedures of insurance.

CO4 - Students will be able to apply theories of insurance in practical application.

CO5 - Students will be able to describe the structure of Indian Insurance Industry.

8. BUSINESS ECONOMICS-II

CO1 - Describe basic concept of Business economics

CO2 – Understand the actual functioning of currency in the foreign exchange market

CO3 – Apply the economic concepts in the market

CO4 – Analyze the graphical explanation of the economic theories

CO5 – Compare the currency exchange rate.

5. COST ACCOUNTING II

CO1 - Students will be able to create cost sheet and cost analysis projects of service industry.

CO2 - Students will be able to evaluate costing techniques to calculate cost with respect to various service industries.

CO3 - Students will be able to apply the concept of operating costing and learn its applicability in service industry.

.CO4 - Students will be able to describe the different types of cost and the marginal costing techniques.

6. INFORMATION TECHNOLOGY IN BANKING AND INSURANCE II

CO1 - Students will be able to create and edit database in different formats.

CO2 - Students will be able to evaluate different types of electronic payment systems and plastic money and latest soft wares in relationship management.

CO3 - Students will be able to analyse modern trends in banking and insurance industry

CO4 - Students will be able to apply technology in banking and insurance transactions.

CO5 - Students will be able to describe E banking models

7. ENTREPRENEURSHIP MANGAGEMENT

CO1 - Students will be able to create awareness about different Government schemes enhancing entrepreneurial spirit among youths.

CO2 - Students will be able to evaluate opportunities for new ventures.

CO3 - Students will be able to analyse issues and challenges involved in entrepreneurship development and feasibility of business ventures.

CO4 - Students will be able to apply managerial skills required for entrepreneurial management.

CO5 - Students will be able to describe different approaches, theories and models of entrepreneurship.

Dombivli Shikshan Prasarak Mandal's
K V Pendharkar College of Arts, Science & Commerce (Autonomous)
Department of Banking & Insurance

Programme Specific Outcomes :

- PSO 1:** Bring strong foundation in the areas of Banking, Finance, Insurance & Management.
- PSO 2:** Develop the knowledge and skill set to apply theories of Banking & Finance in Industry
- PSO 3:** Nurture a learner with Knowledge, skills and critical thinking to fit in the BFSI sector.
- PSO 4:** Carry out research in the areas of banking, finance & Insurance, Collect data, analyze, interpret, and draw conclusions
- PSO 5 :** Apply technical expertise to understand & evaluate performances of Banking & Insurance companies through financial statements, compare them ,analyse & draw conclusions for effective decision making.
- PSO 6:** Spreading awareness about Different Banking & Insurance products ,importance of saving & investing & being insured.

SEMESTER V

Sr. No	Course	Learning Outcomes
1	International Banking and Finance	After completing the course, learner would be able to: CO 1: Understand general purpose of International market functioning. CO2: Learners analyse International markets instruments & services & procedures. CO3: Learners get aware about Investment Strategies in international in Market CO 4: Learners can apply knowledge of Forex market , live market for investment decisions.
2	Research Methodology	After Completing the course, the learners would be able : CO 1: To understand the concept of research & recollect research terminologies, methods and process CO 2: To develop research design CO3: To collect data from suitable primary & secondary sources CO4 To process, present and analyse & present data CO 5: To draft a research report.
3	Financial Reporting & Analysis(Corporate Banking & Insurance)	After the completion of the course the learners will be able to: 1. Illustrate the final accounts and its provisions as per Banking Regulations Act. 2. Create & summarize final accounts and its provisions

		<p>for an Insurance Company.</p> <p>3. Demonstrate the process of final accounts as per Companies Act.</p> <p>4. To analyse and practice the cash flow activities</p> <p>5. Learner will be able to differentiate between ethical and unethical behavior at the workplace.</p>
4	Auditing - I	<p>Learners will be able to</p> <p>CO 1: To understand and remember the basic concepts of auditing.</p> <p>CO2: To understand the audit preparation procedures.</p> <p>CO 3: To apply audit techniques of vouching, verification and valuation.</p> <p>CO4: To explain internal control system.</p> <p>CO5: To know how the audit procedures and techniques are used in audits of banks, insurance companies and recent trends in the field of auditing.</p>
5	Strategic Management	<p>After completing the course students will be able to:</p> <p>CO 1: Understand concept of strategic management, approaches to effective business decision making.</p> <p>CO2: Apply strategic decision making tools in effective business planning</p> <p>CO3: Analyse & critically evaluate real life business situations & develop creative solutions</p> <p>CO4: Identify gaps in strategic analysis & evaluation</p> <p>CO5: Understand importance of Social responsibility as a business element</p>
6	Financial Services Management	<p>Students will get knowledge of fundamental basics of</p> <p>CO1: Differentiate between various fund and fee based financial services</p> <p>CO2: Understand, classify and describe the fund-based and fee based financial services offered by financial intermediaries.</p> <p>CO3: Recall and articulate the modus operandi and mechanism involved in various financial services.</p> <p>CO4: Analyze the features of retail finance products offered by financial intermediaries.</p> <p>CO5: Understand and iterate the procedure of dematerialization and pledge of securities.</p>

SEMESTER VI

Sr. No	Course	Learning Outcomes
1	Central Banking	<p>After pursuing this course the learner gets an extended insight on</p> <p>CO1. Describe the structure and present scenario of Central Banking</p> <p>CO2. Examine the policy framework analysis of RBI.</p> <p>CO3. Investigate the regulation and supervision of RBI in the economy.</p> <p>CO4. Appraise the functioning of the different Central</p>

		Banks across the globe. CO5. Appraise the role of technology in Central Banking.
2	Security Analysis and Portfolio Management	After Completing the course, the learners would be able to: CO1: Understand Learn General Purpose of Analysis of Market. CO2: Analyse live fluctuating securities market located in Domestic and International Market. CO 3: Enhance Investment Strategies making Portfolio Market among the Student CO4: Applying the concepts of technical analysis in trading & investment decision making. CO5 : Understand financial data presented by knowledge of Fundamental analysis .
3	Auditing - II	After Completing the course, the learners would be able to: CO1: To understand the Audit programme of Banking companies. CO2: To describe the Audit procedure of Life Insurance Companies & General Insurance Companies. CO3: To list the new areas of Auditing CO4: To understand the various techniques of Audit in CIS environment CO5: To explain ways of Professional ethics and misconduct and related charges
4	Human-Resource Management	Learner will be able to CO1: Learners acquire understanding of different functions of HR department. CO2: Learners can differentiate between job analysis, job design & job evaluation CO3: Understand procurement, development & maintenance functions CO4: Understand separation & Participative techniques.
5	Turnaround Management	Learner will be able to CO1: Understand the concept of Turnaround, identify the parameters of sickness. CO2: Analyse the impact of internal & external pressures on performance of a business. CO3: Have a knowledge of recent trends in Business CO4: Apply leadership skills in strategic decision making.

**DOMBIVLI SHIKSHAN PRASARAK MANDAL'S,
K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE AND COMMERCE,
(AUTONOMOUS) DOMBIVLI (EAST), DIST. THANE**

DEPARTMENT OF BIOTECHNOLOGY

Course Outcomes

Class: S.Y. Biotechnology

COURSE CODE	COURSE TITLE	COURSE OUTCOME
SEMESTER – III		
BT24301MM	IMMUNOSCIENCE	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Outline the role of complements in immune response. • Elaborate on different immune cell receptors involved in immune reaction. • Apply the concepts of immunotechniques in disease diagnosis.
BT24302MM	CYTOLOGY & CYTOGENETICS	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Outline the types of cytoskeleton and its function. • Discuss various transport mechanism across cell membranes. <p>Describe different levels of genome organization, types of chromosomal aberrations and concept of genetic linkage and mapping.</p>
BT24303MM	MOLECULAR BIOLOGY	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Illustrate the steps involved in the transcription in Prokaryotes and Eukaryotes.

		<ul style="list-style-type: none"> • Explain process of translation in Prokaryotes & Eukaryotes. • Describe the mechanisms associated with regulation of gene expression in prokaryotes and eukaryotes.
BT24305MN	FERMENTATION TECHNOLOGY	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Comment on skills associated with screening & preservation of industrially important strains. • Summarize principles & use underlying fermentation process. • Apply various In-vitro assay in fermentation process.
BT24306MN	BIOPHYSICS	<p>By the end of the course the student will:</p> <ul style="list-style-type: none"> • Explain electromagnetic spectrum, properties of laser and working principle of spectrophotometer • Elaborate on different types of microscopy with applications. • Summarize various electrophoretic techniques.
BT24310AE	ENTREPRENEURSHIP DEVELOPMENT	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Select and screen a business idea. • Design strategies for successful implementation of ideas. • Identify potential opportunities and ideas and career choices available to the entrepreneur
SEMESTER-IV		
BT24401MM	BIOCHEMISTRY	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Outline the catabolic pathways of carbohydrates, significance of energy rich compounds.

		<ul style="list-style-type: none"> • Elaborate on mechanism of amino acid catabolism. • Describe catabolism of lipids and nucleotides.
BT24402MM	MEDICAL MICROBIOLOGY	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • List the factors playing a role in causing a disease. • Describe the various aspects of systemic infections of skin, respiratory and urinary symptoms and prophylaxis. • Elaborate on causative agents of infections of GI tract, Nosocomial and STDs.
BT24403MM	MOLECULAR DIAGNOSTICS	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Outline the basic principles used in molecular diagnosis. • Develop critical thinking and analytical skills to understand new diagnostic methods. • Apply the knowledge and skills gained in the course to be able to use in developing new diagnostic kits.
BT24405MN	BIOSTATISTICS & BIOINFORMATICS	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Outline various types of biological databases. • Enlist the tools & algorithms used in bioinformatics for analysis of biological data. • Apply the various statistical tools for analysis of biological data.
BT24406MN	ENVIRONMENTAL BIOTECHNOLOGY	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Implement the application of available energy resources. • Apply knowledge in biotechnology to environmental quality evaluation, monitoring and

		<p>remediation of contaminated environments.</p> <ul style="list-style-type: none"> • Elaborate on different methods of various Industrial Testing.
BT24407OE	APPLIED CHEMISTRY	<p>By the end of the course the student will:</p> <ul style="list-style-type: none"> • Elaborate on the natural products, its origin and applications. • Explain basic concepts in polymer chemistry and Nanomaterials • Describe different aspects green chemistry, principles and application of green chemistry.
BT24410AE	RESEARCH METHODOLOGY	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Describe basic principles of research methodology and identify a research problem. • Discuss various types of research design and data collection methods. • Write, analyze & interpret research articles.

Programme: PG Diploma in Nutrition and Dietetics

COURSE CODE	COURSE TITLE	COURSE OUTCOME
SEMESTER – I		
BT24101MM	HUMAN PHYSIOLOGY	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Summarize composition and functions of blood and cardiovascular system • Outline physiological anatomy of respiratory and digestive system • Describe functional anatomy of excretory and reproductive system

		<ul style="list-style-type: none"> • Discuss organization and functions of nervous and endocrine system
BT24102MM	NUTRITIONAL BIOCHEMISTRY – I & FAMILY NUTRITION	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Discuss basic food nutrients, food groups and cooking methods and describe structure, function and classification of carbohydrates. • Elaborate on amino acids structure and their role, protein structure and conformation, acquaint knowledge of lipids, fatty acids and associated lipid components. • Describe nutritional requirements of pregnancy and lactation & understand nutrition of infants and children. • Outline prerequisites of nutrition for pre-school and school age & acquaint with specifications of adult, adolescent and old age nutrition.
BT24105ME	BASICS IN DIETETICS	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Explain formulation, specifications and composition of diet. • Comment on significance of diet counselling • Elaborate on concepts of therapeutic diet. • Describe concept of diet therapy and its types.
BT24106RM	RESEARCH METHODOLOGY IN NUTRITION & DIETETICS	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Analyze the need of literature, experimental data, and supporting

		<p>information in realm of research publication.</p> <ul style="list-style-type: none"> • Elucidate components of research & its steps, types & errors. • Practice good-research and publication ethics. • Exercise originality by avoiding plagiarism/falsification.
SEMESTER – II		
BT24201MM	EDIBLE SCIENCE	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Explain plant derived foods and their by-products. • Outline animal derived foods and value added products. • Discuss basic concepts of Prebiotics, Probiotics & Synbiotics. • Summarize health applications, safety and adverse effect.
BT24202MM	NUTRITION BIOCHEMISTRY – II & ADVANCED NUTRITION	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Comment on carbohydrate and lipid metabolism & explain protein and amino acid metabolism. • Elaborate on vitamin classification, structure and function with deficiencies & elaborate on water, acid – base balance and to learn about enzymes. • Summarize different methods of processing various foods & learn variable methods of preserving food components. • Analyze impact of government policies on community nutrition & acquaint knowledge of sports nutrition.
BT24205ME	ADVANCED DIETETICS	<p>By the end of the course the student will be able to:</p> <ul style="list-style-type: none"> • Explain circulatory, liver and

		<p>gall bladder diseases.</p> <ul style="list-style-type: none"> • Comment on dietary and life style disorders. • Summarize renal and nervous system diseases. • Elaborate gastrointestinal diseases in detail.
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Class: M.Sc. Biotechnology

COURSE CODE	COURSE TITLE	COURSE OUTCOME
SEMESTER – III		
BT24301MM	CLINICAL MICROBIOLOGY	<p>By the end of the course, the student will be able to:</p> <ul style="list-style-type: none"> • Elaborate on the role of viruses in pandemic diseases and suggest diagnostic and treatment methods. • Discuss the Epidemiological principles in prevention & control of disease. • Outline the Organizations involved in disease control & research. • Describe the pathogenesis clinical manifestations, diagnosis and treatment of bacterial, viral and parasitic infections. • Summarize on the conventional and advanced methods of drug susceptibility testing.
BT24302MM	ENZYME TECHNOLOGY	<p>By the end of the course, the student will be able to:</p> <ul style="list-style-type: none"> • Elaborate on the techniques of enzyme purification. • Describe the enzyme kinetics and the regulation of enzyme activity. • Outline the applications of enzymes in diagnosis, therapy, industrial application and as biosensors. <p style="text-align: center;">Discuss the outcomes of enzyme deficiencies.</p>
BT24305ME	NANOBIOTECHNOLOGY	<p>By the end of the course, the student will be able to:</p>

		<ul style="list-style-type: none"> • Elaborate on the various applications of nanomaterials. • Summarize on the types of nanomaterials and nanostructures found in nature. • Discuss the role of nanotechnology in drug delivery. • Give an account of the toxicity and factors responsible for the Nanomaterial toxicity.
SEMESTER-IV		
BT24401MM	BIOINFORMATICS & BIOSTATISTICS	<p>By the end of the course, the student will be able to:</p> <ul style="list-style-type: none"> • Explain vast array of databases and their resources. • Apply tools of multiple sequence alignment and protein modelling. • Apply commonly used statistical methods and interpret their results. Express hypothesis using various tools of biostatistics.
BT24402MM	BIOTECHNOLOGY AND ENVIRONMENT	<p>By the end of the course, the student will be able to:</p> <ul style="list-style-type: none"> • Apply environmental quality evaluation, monitoring and remediation techniques. • Summarize importance of carbon footprint and concept of environmental sustainability. • Explain role of transgenic crops, nutraceuticals with its health benefits. • Outline the need for biosafety and bioethical conflicts in biotechnology.
BT24404ME	DRUG DISCOVERY & CLINICAL PHARMACOLOGY	<p>By the end of the course, the student will be able to:</p> <ul style="list-style-type: none"> • Discuss drug discovery-design pathway using in-silico tools. • Elaborate on ADR and its mechanism. • Outline the framework of clinical trials and summarize the roles and responsibilities of

		<p>Stakeholders in the Sharing of Clinical Trial Data.</p> <ul style="list-style-type: none">• Summarize the processes involved in manufacturing of biopharmaceuticals.
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Academic Council dated 15th July, 2023 as per Item Number: 1.03



**DOMBIVLI SHIKSHAN PRASARAK MANDAL'S,
K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE AND COMMERCE,
(AUTONOMOUS) DOMBIVLI (EAST), DIST. THANE
(Affiliated to University of Mumbai)**

Faculty of Commerce

DEPARTMENT OF COMMERCE

SYLLABUS

of

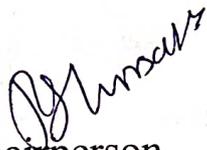
ADVERTISING

(As open elective course for F.Y.B.A. and F.Y.B.SC)

Under New Education Policy 2020

Choice Based Credit System (CBCS)

(With effect from the Academic Year: 2023-2024)


Chairperson
Board of Studies

Chairperson
Academic Council

Sub: Advertising- I

Title of the course: Advertising- I

Course code: CO23121OE

Number of credits: 02

Lectures per week: 03

Total lectures required: 30

Course Objectives: To provide basic conceptual and application based knowledge about various dimensions of advertising and to give an essence of the various career opportunities in the field of advertising.

Syllabus

Module 1: Introduction to Advertising (10 lectures)

Advertising: Concept, Features, Active Participants, Benefits of advertising to Business firms and consumers.

Classification of advertising: Geographic, Media, Target audience and Functions.

Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture.

Pro Bono/Social advertising: Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India)

Module 2: Advertising Agency (09 Lectures)

Ad Agency: Features, services offered, Types of advertising agencies, Agency selection criteria

Agency and Client: Maintaining Agency-Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch

Careers in advertising: Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, and Dubbing.

Module 3: Brand Building and Special Purpose advertising

(11 lectures)

Brand Building: AIDA Model, Role of advertising in developing Brand Image and Brand Equity and managing Brand Crises.

Special purpose advertising: Rural advertising, Political advertising, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising.

Trends in Advertising: Media, Co-branding, Ad spends, Ad agencies, Innovation and Ads (use of AI, E-LOGO)

❖ List of reference books with respect to the new topics added to commerce syllabus:

- Strategic Brand Management by Ram Kishen and Nalini Dutta
- Co-Branding: The Science of Alliance by Interbrand - T. Blackett and R. Boad
- Brand Identity Essentials, Revised and Expanded: 100 Principles for Building Brands by Kevin Budelmann, Yang Kim.

❖ Recommended reference books:

- Advertising and Promotion : An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10th Edition, McGraw Hill Education
- Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
- Strategic Brand Management – Kevin Lane Keller, 4th Edition, 2013 – Pearson Education Limited
- Kleppner's Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson a. Education Limited
- Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma – Prentice Hall
- Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education
- Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing
- Brand Equity & Advertising- Advertising's role in building strong brands, 2013- David A. Aker, Alexander L. Biel, Psychology Press
- Brand Positioning – Strategies for Competitive Advantage, Subroto Sengupta, 2005, Tata McGraw Hill Publication.

Sub: Advertising-II

**Title of the course:
Advertising- II**

Course code: CC23222OE

Number of credits: 02

Lectures per week: 03

Total lectures required: 30

Course Objectives:

1. To develop understanding with respect to types of media, new media options, media planning and media scheduling strategies in advertising.
2. To develop understanding on creative aspects of advertising as well as making of the ads.
3. To develop understanding with respect to evaluation of advertising by Pre-testing and Post-testing of Advertisements.

Syllabus

Module 1: Media in Advertising

(12 Lectures)

Traditional Media: Print, Broadcasting, Out-Of-Home advertising and films

Contemporary style: Balloons, drones, flags, wraps, merchandise, event sponsorship

New Age Media: Digital Media / Internet Advertising – Forms, Significance and Limitation

Media Research: Concept, Importance

Advertising Campaign: Concept, Advertising Campaign Planning -Steps Determining advertising objectives -

Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets

Media Planning: Concept, Process, Factors considered while selecting media

Module 2: Fundamentals of Creativity in Advertising

(8 Lectures)

Creativity: Concept and Importance, Creative Process

Creative aspects: Buying Motives - Types, Appeals – Types, Concept of Unique Selling Proposition (USP)

Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products

Module 3: Execution and Evaluation of Advertising

(10 Lectures)

Preparing print ads: Rules for creating effective print ads, Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance.

Creating broadcast ads: Execution Styles, Jingles and Music – Importance, Concept of Storyboard, Execution on social media platforms i.e. on Facebook, Instagram, LinkedIn, You tube.

Evaluation: Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives.

❖ **Recommended reference books:**

1. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
2. Confessions of an Advertising Man, David Ogilvy, 2012, Southbank Publishing.
3. Advertising, 10th Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson
4. Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing
5. The Advertising Association Handbook - J. J. D. Bullmore, M. J. Waterson, 1983 - Holt Rinehart & Winston
6. Kelley, Larry D./Jugenheiner, Donald W., Advertising Media Planning: A Brand Management Approach, PHI Learning, 2009, New Delhi.
7. Drewniany, Bonnie/ Jewler, A. Jerome, Creative Advertising, Cengage Learning, 2009, New Delhi.

EVALUATION SCHEME

Evaluation of learner will be done in following manner:

SEMESTER END EXAM: 30 MARKS

INTERNAL ASSESSMENT: 20 MARKS

Semester end exam question paper pattern

DURATION: 1 hour

Total marks: 30

- | | |
|------------------------------------------------------------|--------|
| Q.1 Fill in the Blanks. (Any 06) | (06 M) |
| Q.2 Long answer question (Based on 1 st Module) | (08 M) |
| OR | |
| Q.2 Write Short Notes. (Based on 1 st Module) | |
| (a) | |
| (b) | |
| Q.3 Long answer question (Based on 2 nd Module) | (08 M) |
| OR | |
| Q.3 Write Short Notes. (Based on 2 nd Module) | |
| (a) | |
| (b) | |
| Q.4 Long answer question (Based on 3 rd Module) | (08 M) |
| OR | |
| Q.4 Write Short Notes. (Based on 3 rd Module) | |
| (a) | |
| (b) | |

Continuous internal assessment: 20 marks

(A) Class Test: 10 MARKS

Q.1 Multiple choice / Fill in the blanks (Any 04)

04 Marks

Q.2 Explain the terms/Concepts (Any 03)

06 Marks

(B) Practical Project /Assignment Based Assessment: 10 Marks

(Corporate Case analysis/Making Ad-video/Ad Copy)Document

❖ **Passing Criteria:**

To pass the course learner is expected to score minimum 40% marks in external as well as in internal evaluation; Internal and external both will have separate passing heads.

Chairperson

Board of Studies

Academic Council dated 7th and 8th April, 2023 as per Item Number:



**DOMBIVLI SHIKSHAN PRASARAK MANDAL'S,
K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE AND
COMMERCE,
(AUTONOMOUS) DOMBIVLI (EAST), DIST. THANE
(Affiliated to University of Mumbai)**

Faculty of Commerce

**DEPARTMENT OF COMMERCE
(Programme : Bachelor of Commerce, B.Com.)**

SYLLABUS FOR

**Third Year B.Com.- COMMERCE (Semester V and VI)
Choice Based Credit System (CBCS)**

(With effect from the Academic Year: 2023-2024)

P. Shinde
Chairperson
Board of Studies

Title of the course: Commerce V (Marketing)

Course code: PUCCOV23114

Number of credits: 03

Lectures perweek:03

Total lectures: 45

Course Objective: To provide the learner a comprehensive framework on the conceptual knowledge of marketing and create awareness about the recent trends followed in the marketing.

Course Outcomes: After completing the course the learner shall be able to:

CO 1: Undertake survey-based research on consumer

behaviour.CO 2: Design Marketing Mix for Product/Service.

CO 3: Analyze the factors in the success and failure of Brands in the Market.

Syllabus

Module1: Introduction to Marketing

12 Lectures

Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing, Marketing Research - Concept, Features, Process Marketing Information System- Concept, Components,
Data Mining- Concept, Importance
Consumer Behaviour- Concept, Factors influencing Consumer Behaviour
Market Segmentation- Concept, Benefits, Bases of market segmentation
Customer Relationship Management- Concept, Techniques
Case Studies

Module 2: Marketing Decisions

11 Lectures

Marketing Mix- Concept, Product- Product Decision
AreasProduct Life Cycle- Concept, Managing stages of
PLC Branding- Concept, Components
Packaging- Concept, Essentials of a good package
Product Positioning- Concept, Strategies of Product Positioning
Service Positioning- Importance & Challenges
Market Targeting- Concept, Five patterns of Target market Selection

Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies
Case Studies

Module 3: Marketing Decisions

11 Lectures

Physical Distribution- Concept, Factors influencing Physical Distribution,
Marketing Channels (Traditional & Contemporary Channels)
Supply Chain Management-Concept, Components of SCM
Promotion- Concept, Importance, Elements of Promotion mix.
Competitive Strategies for Market Leader, Market Challenger, Market Follower
and Market Niche
Sales Management- Concept, Components, Emerging trends in selling.
Personal Selling- Concept, Process of personal selling, Skill Sets required for
Effective Selling
Case Studies

Module 4: Key Marketing Dimensions

11 Lectures

Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer
organizations
Rural Marketing- Concept, Features of Indian Rural Market, Strategies for
Effective Rural Marketing
Digital Marketing-Concept, trends in Digital Marketing, Influencer Marketing
Omni channel Marketing-Concept and Strategies
Green Marketing- concept, importance
Challenges faced by Marketing Managers in 21st Century.
Careers in Marketing – Skill sets required for effective marketing.
Factors contributing to Success of brands in India with suitable examples,
Reasons for failure of brands in India with suitable examples
Case Studies

Learner's space: Enthusiastic advanced learners can study following topics to enrich their
knowledge and explore further in marketing.

1. Remarketing and Retargeting

2. Event Marketing

3. Marketing 4.0

Recommended reference books:

1. Phillip Kotler. (2005) Marketing Management, Englewood cliffs, Prentice Hall, NJ
2. Richard M. S Wilson, Colin Gilligan, Strategic Marketing Management, Viva Books Pvt. Ltd., 2003.
3. Walker –Boyd, Larreche , Marketing Strategies –Planning Implementations, Tata MacGraw Hill. 2004.
4. Neelamegam, S. (2007) Marketing in India : Cases and Readings, Vikas, New Delhi
5. Kotler, P., Keller, K.L. Koshy, A. & Jha. M. (2009). Marketing Management: A South Asian Perspective. (Thirteenth Ed). Pearson Education, New Delhi.
6. Gandhi, J.C. Marketing a Managerial Introduction Tata McGraw Hill.
7. Sherlekar, S.A. Marketing Management. Himalaya Publishing House.
8. Saxena, Rajan. Marketing Management
9. Ramaswamy & Kumari Nama. Marketing Management

Recommended ICT back-up

Topics	links
Omnichannel Marketing	https://www.marketingevolution.com/knowledge-center/topic/marketing
Influencer Marketing	https://influencermarketinghub.com/influencer-marketing/

Title of the course : Commerce VI (Human Resource Management)

Course code: PUCCOVI23115

Number of credits:03

Lectures per week:03

Total lectures: 45

Course Objective: To provide the learner a comprehensive framework on the conceptual knowledge of human resource management and acquaint them with the recent practices followed in field human resource management.

Course Outcomes: After completing the course the learner shall be able to:

1. Describe the concepts of Human Resource Management
2. Apply Human Resource Management Concepts at individual, group as well as organizational levels
3. Analyze the different job profiles.
4. Evaluate the performance of manpower with different methods.
5. Develop holistic insights in developing and managing human relations

Syllabus

Module 1: Human Resource Management

11 Lectures

Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management

Human Resource Planning- Concept Steps in Human Resource Planning

Job Analysis-Concept, Components, Job design- Concept, Techniques

Recruitment- Concept, Sources of Recruitment

Concept and Types of Interviews

Selection - Concept, process, Techniques of E-selection,

Module 2: Human Resource Development

12 Lectures

Human Resource Development- Concept, functions

Training- Concept, Process of identifying training and development needs,

Methods of Training & Development (Apprenticeship, understudy, job rotation,

vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods

Performance Appraisal- Concept, Benefits, Limitations, Methods

Potential Appraisal-Concept, Importance,

Career Planning- Concept, Importance

Succession Planning- Concept, Need

Mentoring- Concept, Importance

Counseling- Concept, Techniques.

Case Studies

03. Human Relations

11 Lectures

Human Relations- Concept, Significance

Leadership –Concept, Transactional & Transformational Leadership

Motivation- Concept, Theories of Motivation, (Maslow's Need Hierarchy Theory, Pink's Theory of Motivation)

Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale.

Emotional Quotient (EQ) and Spiritual Quotient (SQ) Concept, Factors affecting EQ & SQ

Conflict Management and It's strategies.

Employee Grievance- Concept & Causes, Procedure for Grievance redressal

Employee welfare measures and Health & Safety Measures

Case Studies

Module 4: Trends in Human Resource Management

12 Lectures

HR in Changing environment:

Competencies- concept, classification

Learning organizations- Concept, Creating an innovative organization,

Innovation culture- Concept, Need, Managerial role.

Trends in Human Resource Management:

Employee Engagement- Concept, Types

Human resource Information System (HRIS) – Concept, Importance, HR Analytics- Concept, Types and Uses

Changing patterns of employment- Hybrid Work Model- Types and benefits

Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity, Attrition, Downsizing, Employee Absenteeism, Work Life Balance, Sexual Harassment at workplace,

Learner's space: Enthusiastic advanced learners can study following topics to enrich their knowledge and explore further in the Human Resource Management.

1. HR Metrics
2. Employee Compensation Management
3. Employee Retention strategies

Recommended reference books:

- Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.
- Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff. Belkaoui, A.R. and Belkaoui JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quorum Books, Greenwood, 1995.
- Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford. Greenhaus, J.H., Career Management, Dryden, New York.
- Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell, Oxford.
- Aswathappa, K, Human Resource Management
- Subba Rao, Human Resources Management.
- Michael Porter, HRM and Human Relations.
- M.N. Rudrabasavaraj: Cases in Human Resource Management –Himalaya Publishing House –NewDelhi, 1998
- Decenzo, D.A. and Robbins, S. P., Fundamentals of Human Resource Management, Wiley, India.

- Dessler, G. and Varkkey, B., Human Resource Management, Pearson Education, Delhi.
- Chhabra, T.N., Human Resource Management, Dhanpat Rai & Co., Delhi.
- Aswathappa K., Human Resource Management, Tata McGraw, Hill, New Delhi.
- H. John Bernardin and Richard W. Beatty: Performance Appraisal: Human Behavior at work – Boston: Kent, 1984
- George T. Milkovich and John W. Boudream: Personnel / Human Resources Management: A Diagnostic Approach, 5th Edn. Plano, TX: Business Publications, 1998.
- Lepak, David & Gowan, Mary. Human Resource Management. Dorling Kindersley (India).
- Khanna, S.S. Human resource Management (Text and Cases). S. Chand, New Delhi.
- Sadri, J., Sadri, S., Nayak, N., A Strategic Approach to Human Resource Management, JAICO Publishing House.
- Davar, R. S. Personnel Management and Industrial Relations. Vikas Publication, Noida.
- Robbins, Stephen P. Organisational Behaviour. Pearsons Education, New Delhi

Recommended ICT back-up

Topics	links
Recruitment and Selection Process	https://www.indeed.com/career-advice/interviewing/talent-acquisition-interview-questions https://www.naukri.com/blog/12-recruiter-interview-questions-and-answers/
Career Planning	https://in.indeed.com/career-advice/career-development/how-to-make-a-career-plan

EVALUATION SCHEME

Evaluation of learner will be done in following manner:

SEMESTER END EXAM: 60 MARKS

INTERNAL ASSESSMENT: 40 MARKS

Semester end exam question paper

pattern

DURATION: 2 hours

Total marks: 60

Q.1 (A) Fill in the blanks with correct options. (Any 8 out of 10)	08 Marks
(B) Explain the term/concept. (Any 04 out of 06)	08 Marks
Q.2 (A) Answer any one of the following:	08 Marks
(i) (From Module I)	
(ii) (From Module I)	
Q.2 (B) Answer any one of the following:	08 Marks
(i) (From Module II)	
(ii) (From Module II)	
Q.3 (A) Answer any one of the following:	08 Marks
(i) (From Module III)	
(ii) (From Module III)	
Q.3 (B) Answer any one of the following:	08 Marks
(i) (From Module IV)	
(ii) (From Module IV)	
Q.4 (A) Case Study	06 Marks
(B) Case Study	06 Marks

OR

Q.4 Short Notes (Any 3 out of 5)

12 Marks

Continuous internal assessment: 40 marks

(A) Class Test: 20 MARKS

Q.1 Multiple choice / Fill in the blanks/ True or False questions

10 Marks

Q.2 Short notes any 02 out of 3

10 Marks

OR

10 Marks

Q.2 Long Answer question any 01 out of 02

20 Marks

(B) Practical Project Based Assessment

(Corporate Case analysis/local survey/Making Ad-video/Ad Copy)

Document 10 Marks Viva/Presentation/Group Discussion 10 Marks

❖ **Passing Criteria:**
Candidate is declared to pass a theory course if he / she gets **at least 40% marks in total** (40 out of 100) for the said course of which he / she must get **at least 30% marks in Internal Examination** (12 out of 40) and Semester End examination (18 out of 60).

Dombivli Shikshan Prasarak Mandal's

K.V. Pendharkar College of Arts, Science and Commerce (Autonomous)

Department of Computer Science.

Drafting, Mapping and attainment of program and course outcome

Programme Outcomes(POs): knowledge skill and attitude graduate students have at time of graduation.

Programmes specific outcomes (PSOs) Objective specific to discipline

Course Outcomes(COs) students that describe what students should be able to do at the end of course.

Name of the Programme	MSc	Programme Co-ordinator	
After completing the programme, students will be able to :			Ground
PO1	Argue the correctness of algorithms using inductive proofs and invariants.		
PO2	Analyze worst-case running times of algorithms using asymptotic analysis.		
PO3	Develop critical thinking and problem solving approaches towards scientific issues and use it in real life situations.		
PO4	Work in a team to inculcate, generate and disseminate scientific knowledge		
PO5	Get the ability to apply knowledge of Computer Science to real-world issues.		
PO6	To learn Insights of researching computing		
PO7	Develop and demonstrate leadership skills by taking advantage of assorted learning opportunities		
PO8	Learn to grasp theoretical concepts and use modern tools and techniques		
PO9	Be familiar with current research within various fields of Computer Science.		
PO10	Demonstrate ability to communicate effectively in various sectors of society		

Name of the programme	MSc CS	Programme Coordinator	Head
After completing the programme in Computer Science, students should be able to :			
PSO1	Knowledge of the core subjects within computer science; Aptitude to employ computational skills so as to provide solutions to real-world problems; Up to date with technological trends		
PSO2	Interact with IT experts & knowledge by IT visits.		
PSO3	Get industrial exposure through the 6 months Industrial Internship in IT industry		
PSO4	To make them employable according to the current demand of the IT Industry and responsible citizens.		
PSO5	Students understand the computer subjects with demonstration of all programming and theoretical concepts with the use of ICT.		
PSO6	Students understand all dimensions of the concepts of software application and projects		

**M.Sc. – Computer Science Part – I
SEM I**

Course Code: CS23101MM Advanced Networking Concepts

After completing the course, students will be able to :		Blooms
CO1	To Study advanced routing techniques.	
CO2	To understand actual working behind the networking.	
CO3	Exploring new techniques in Adhoc networks.	
CO4	To learn Enterprise network management	
CO5	Understand architecture of Advanced computer Networks.	

Course Code: CS23102MM Advanced Database System

After completing the course, students will be able to :		Blooms
CO1	To demonstrate backup databases.	
CO2	To Design database Schema with the use of appropriate data types.	
CO3	To create and manipulate Query	
CO4	To lay down bases for advance Mining and Big Data analytics	
CO5	Design database schema with the use of appropriate data types.	

Course Code: CS23103MM Robotics and Artificial Intelligence

After completing the course, students will be able to :		
CO1	To demonstrate the working of Robot	
CO2	To evaluate Computing in Roboting	
CO3	To apply algorithms, problem solving approaches	
CO4	Understanding implementation of Robot.	
CO5	Designing A.I. strategy and Heuristics.	

Course Code:CS23105ME: Analysis of Algorithms and Researching Computing

After completing the course, students will be able to :		Blooms
CO1	Argue the correctness of algorithms using inductive proofs and invariants.	
CO2	Analyze worst-case running times of algorithms using asymptotic analysis.	
CO3	Explain what competitive analysis is and to which situations it applies. Perform competitive analysis.	
CO4	Insights of researching computing.	

Course Code: CS23107RM Research Methodology

After completing the course, students will be able to :		Blooms
CO1	Understand Research and Research Process and their types. Acquaint students with identifying problems for research.	
CO2	Understand the various research strategies and apply them to various research problems	
CO3	Demonstrate knowledge of research concepts and processes	
CO4	Understand the rationale for research ethics, and its importance Demonstrate enhanced writing skills	

SEM -II

Course Code: CS23201MM Advanced Operating Systems

After completing the course, students will be able to :		Blooms
CO1	To apply advanced Operating System concepts	
CO2	Understanding working of multiprocessor operating systems.	
CO3	Understanding working of current Operating systems and other trends in Operating Systems	
CO4	Working with real time & cluster	

Course Code: CS23202MM Design and implementation of Modern Compilers

After completing the course, students will be able to :		Blooms
CO1	To explore the principles, algorithms, and data structures involved in the design and construction of compilers	
CO2	To apply context-free grammars, lexical analysis, parsing techniques, symbol tables, error recovery, code generation and code optimization.	
CO3	To demonstrate the principles, algorithms using data structure.	
CO4	To learn to implement a compiler for a small programming language.	

Course Code: CS23203MM :Cyber and Information Security- I (Network Security)

After completing the course, students will be able to :		Blooms
CO1	To study computer Security protocols.	
CO2	To apply networking security methods	
CO3	To apply and learn cloud security	
CO4	To demonstrate cloud security techniques	
CO5	To demonstrate network security principles	

Course Code: CS23205ME Business Intelligence and Big Data Analytics- I(Business Intelligence)

After completing the course, students will be able to :		Blooms
CO1	Understanding of Business Intelligence and data sources.	
CO2	To evaluate working data warehousing and mining for DSS	
CO3	To Develop an application to preprocess data imported from external sources.	
CO4	To Develop an application to create dimension tables in various shapes and form snowflake schema	
CO5	To Develop an application to create a dimension table from Parent-Child schema	

M.Sc. – Computer Science Part – II
SEM -III

Course Code: CS24301MM Natural Language Processing

After completing the course, students will be able to :		Blooms
CO1	Knowledge on various morphological, syntactic, and semantic NLP tasks.	
CO2	Introducing various NLP software libraries and data sets publicly available.	
CO3	Designing and developing practical NLP based applications	
CO4	Understanding the importance and concepts of Natural Language Processing (NLP)	
CO5	Applying algorithms available for the processing of linguistic information and computational properties of natural languages.	

Course Code: CS24302MM Deep Learning

After completing the course, students will be able to :		Blooms
CO1	Understand and describe the model of deep learning .	
CO2	To provide practical knowledge handling and analyzing real world applications.	
CO3	Obtain insights about machine learning, neural networks, deep learning networks and their significance.	
CO4	Describes basics of mathematical foundation that will help the learner to understand the concepts of Deep Learning.	
CO5	Apply various deep learning techniques to design efficient algorithms for real-world applications.	

CourseCode:CS24303MM Cyber and Information Security- II (Cyber Forensics)

After completing the course, students will be able to :		Blooms
CO1	Analyze and resolve security issues in networks and computer systems to secure an IT infrastructure.	
CO2	Develop an intensive perception on the theoretical and practical concepts related to cyber forensics and information Security	
CO3	To acquired a broader Perspective in the areas of cyber forensics and also getting a conceptual understanding the same.	
CO4	Specialized in the areas of cyber, network and application and information security in the field and its application.	

Course Code: CS24306MN :UI/UX Design

After completing the course, students will be able to :		Blooms
CO1	Understand iterative user-centered design of graphical user interfaces	
CO2	Apply the user Interfaces to different devices and requirements,	
CO3	Create high quality professional documents and artifacts related to the design process.	

SEMESTER-IV

Course Code: CS24401MM Simulation and Modeling

After completing the course, students will be able to :		Blooms
CO1	Grasping modeling concepts using mean value analysis with some information technology applications.Developing Conceptual model.	
CO2	Grasping how to build appropriate simulation models together with their parameterization and the analysis of simulator output data.	
CO3	Analyzed simulation output data to evaluate performance criteria.	

Course Code: CS24402MM Business Intelligence and Big Data Analytics- III(Intelligent Data Analysis)

After completing the course, students will be able to :		Blooms
CO1	To evaluate and Identify Big Data and its Business Implications.	
CO2	To demonstrate a list of components of Hadoop and Hadoop Ecosystem.	
CO3	To demonstrate Using databases, statistics and machine learning to uncover trends in large datasets	

Course Code: CS24403MM Applied Signal and Image Processing

After completing the course, students will be able to :		Blooms
CO1	Understand and apply the fundamentals of digital signal processing and frequency domain operations for image analysis.	
CO2	Develop skills in edge detection and image segmentation using various algorithms and approaches.	
CO3	Utilize morphological operations for image enhancement, feature extraction, and noise reduction.	
CO4	Apply advanced image processing techniques including feature detection,descriptors, and segmentation algorithms for complex image analysis and understanding	

Course Code: CS24405MN Blockchain technology

After completing the course, students will be able to :		Blooms
CO1	To understand Blockchain technologies and their components.	
CO2	To learn Interpret the uses of cryptographic techniques in Blockchain	
CO3	Analyze the use of Blockchain technology in various domains To learn and Understand cryptocurrency transactions and mining Blockchain.	
CO4	To learn and Understand and write the smart contracts in Ethereum.	
CO5	To Learn and Understand the applications of Blockchain technology.	

SMS

Dombivli Shikshan Prasarak Mandal's
K.V. Pendharkar College of Arts, Science and Commerce (Autonomous)

Department of Computer Science

Drafting, Mapping and attainment of program and course outcome

Programme Outcomes(POs): knowledge skill and attitude graduate students have at time of graduation.

Programmes specific outcomes (PSOs) Objective specific to discipline

Course Outcomes(COs) students that describe what students should be able to do at the end of course.

Name of the Programme	Bsc	Programme Coordinator	
After completing the programme, students will be able to :			Ground
PO1	Familiarity with basic programming constructs like data, operations, conditions, loops, and functions		
PO2	Apply mathematical foundations, algorithmic principles, and computer science theory in the modelling and design of computer-based systems in a way that demonstrates comprehension of the trade-offs involved in design choices.		
PO3	Apply design and development principles in the construction of software systems of varying complexity.		
PO4	Explore the synergy of green technology and education.		
PO5	Empower students for a sustainable future with our programs.		
PO6	Developing and demonstrating leadership skills		
PO8	Compare how developments in any science subject helps in the development of other science subjects and vice-versa and how an interdisciplinary approach helps in providing better solutions and new ideas for sustainable developments.		
PO9	Work in a team to inculcate, generate and disseminate scientific knowledge.		
PO10	Demonstrate ability to communicate effectively in various sectors of society		

Name of the programme	BSc CS	Programme Coordinator	Head
After completing the programme in Information Technology, students should be able to :			
PSO1	Implementing the basic concepts of programming language.		
PSO2	Students should have a good working knowledge of the Open Source ecosystem, its use, impact and importance.		
PSO3	To learn and know descriptive statistical concepts		
PSO4	To develop basic projects.		
PSO5	To Learn about Leadership, team building, decision making and stress management.		
PSO6	Students will build up programming, analytical and logical thinking abilities		

SEM I

Course Code: CS23101MM

Programming with Python- I

After completing the course, students will be able to :		Blooms
CO1	To Learn the concepts of programming before actually starting to write programs.	
CO2	To develop logic for Problem Solving.	
CO3	Made familiar with the basic constructs of programming such as data, operations, conditions, loops, functions etc.	
CO4	To apply the problem solving skills using syntactically simple language	

Course Code:CS23102MM Descriptive Statistics and Introduction to Probability.

After completing the course, students will be able to :		Blooms
CO1	Enable learners to know descriptive statistical concepts	
CO2	Better understanding of Statistical Concept and data collection in statistical analysis.	
CO3	Enable study of probability concept required for Computer learners	
CO4	To apply measures of central tendency concept in related fields.	

CO5	To apply measure of dispersion concept in related field	
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Course Code:CS23104MN : Soft Skills Development

After completing the course, students will be able to :		
CO1	To help learners develop their soft skills and develop their personality together with their technical skills.	
CO2	Developing professional, social and academic skills to harness hidden strengths, capabilities and knowledge equip them to excel in the real work environment and corporate life. study various issues in personal and professional communication and learn to overcome them	
CO3	Understand the importance and type of communication in personal and professional environments.	
CO4	To provide insight into much needed technical and non-technical qualities in career planning.	

Course Code:CS23105OE Discrete Mathematics

After completing the course, students will be able to :		Blooms
CO1	To provide an overview of the theory of discrete objects, starting with relations and partially ordered sets.	
CO2	Study about recurrence relations, generating function and operations on them.	
CO3	Give an understanding of graphs and trees, which are widely used in software.	
CO4	Provide basic knowledge about models of automata theory and the corresponding formal languages.	

Course Code: AF23105OE Direct Tax -I

After completing the course, students will be able to :		Blooms
CO1	Understand different heads of income	
CO2	Analyze various basis of charging income tax	
CO3	Recognize benefits and deduction that is available in income tax	
CO4	Evaluate their income and saving habits in compliance with Income tax.	

Course Code: CS23108IK

Cyber Law in India

After completing the course, students will be able to :		Blooms
CO1	Make Learners Conversant With The Social And Intellectual Property Issues Emerging From Cyberspace.	
CO2	Develop The Understanding Of Relationship Between Commerce And Cyberspace	
CO3	Describe Information Technology Act And Legal Framework Of Right To Privacy, Data Security And Data Protection	
CO4	Give Learners a Knowledge Of Information Technology Act And Legal Framework Of Right To Privacy, Data Security And Data Protection.	
CO5	Make Study On Various Case Studies On Real Time Crimes.	

Course Code:CS23109SE

Computer Organization and Design

After completing the course, students will be able to :		Blooms
CO1	Studying the digital system, its organization and architecture.	
CO2	Apply knowledge of digital electronics logic gates to combinational and sequential circuits.	
CO3	Knowledge of the basics of computer hardware and how software interacts with computer hardware.	
CO4	Apply concepts of assembly language in solving problems.	
CO5	to Learn graphs and trees, which are widely used in software. Provide basic knowledge about models of automata theory and the corresponding formal languages.	

Course Code: CS23110VE Green Technologies - I

After completing the course, students will be able to :		Blooms
CO1	Learning about green IT can be achieved in and by hardware, software, network communication and data center operations.	

CO2	Understand the strategies, frameworks, processes and management of green IT.	
CO3	To explore the use of approaches to embrace green IT initiatives.	
CO4	To study the principles of Energy efficient technologies.	
CO5	To familiarize with the concept of Green Computing and Green IT infrastructure for making computing and information system environments sustainable.	

SEM II

Course Code :CS23201MM

Programming with Python II

After completing the course, students will be able to :		Blooms
CO1	Students should be able to write, compile and debug programs in C language.	
CO2	Students should be able to use different data types in a computer program.	
CO3	Students should be able to design programs involving decision structures, loops and functions.	
CO4	Students should be able to explain the difference between call by value and call by reference.	

Course Code : CS23202MM

Statistical Methods and Testing of Hypothesis

After completing the course, students will be able to :		Blooms
CO1	Enable learners to know descriptive statistical concepts	
CO2	Enable study of probability concept required for Computer learners	
CO3	Learner's will get an idea about proper selection of variation tests	
CO4	Understand steps of testing hypotheses.	

Course Code : CS23204MN : Data Structures

After completing the course, students will be able to :		Blooms
CO1	To Learn about Data structures, its types and significance in computing	
CO2	To Explore about Abstract Data types and its implementation	
CO3	To learn various applications using different data structure in Python	
CO4	To study concept of algorithms .	

Course Code:CS23205OE : Calculus

After completing the course, students will be able to :		Blooms
CO1	Understanding of Mathematical concepts like limit, continuity, derivative, integration of functions.	

CO2	Ability to appreciate real world applications which use these concepts	
CO3	Skill to formulate a problem through Mathematical modeling and simulation.	
CO4	To apply derivative tests in optimization problems appearing in social sciences, physical sciences, life sciences and a host of other disciplines.	

Course code:CS23208SE: Linux

After completing the course, students will be able to :		
CO1	To demonstrate the Basics of Linux operating system and its working command	
CO2	To demonstrate the creation of linux operating system with various components	
CO3	To demonstrate the shell scripting programs	
CO4	To create file handling utilities by using Linux shell environment.	

Course code :CS23210VE : Green Technologies-II

After completing the course, students will be able to :		
CO1	Learning about green IT can be achieved in and by hardware, software, network communication and data center operations.	
CO2	Understand the strategies, frameworks, processes and management of green IT	
CO3	Perform process reengineering with Green in Mind, analyzing the Global Impact of Local Actions, Recycling, Teleworkers and Outsourcing, Telecommuting, gauge the problems related to harm to environment, cost, storage caused by usage of paper and the use of software and electronic data interchange (EDI) to solve these issues.	
CO4	Compare power usage, avoid data de- duplication, perform virtualization,avoid bigger drives, calculate cooling needs, reduce cooling costs, use economizers, optimize airflow, use hot aisle/cold aisle approach, prevent recirculation of equipment exhaust, create system design, data centre design with centralized control.	

SEM III

Course Code:CS24301MM

Advanced Operating System

After completing the course, students will be able to :		Blooms
CO1	To provide an understanding of the operating system, its structures and functioning.	
CO2	Design and implement a program to solve a real world problem.	
CO3	To Develop and master understanding of algorithms used by operating systems for various purposes.	
CO4	To evaluate troubleshooting technical issues and glitches in the operating system.	
CO5	Explore memory management techniques such as swapping, contiguous memory allocation, segmentation, and paging. Understand the structure of the page table and its role in virtual memory management.	

Course Code:CS24302MM

Core Java

After completing the course, students will be able to :		Blooms
CO1	Object oriented programming concepts using Java.	
CO2	Knowledge of input, its processing and getting suitable output.	
CO3	Understand, design, implement and evaluate classes and applets.	
CO4	Knowledge and implementation of AWT package.	
CO5	To demonstrate classes and applets	

Course Code:CS24303MM**Theory of Computation**

After completing the course, students will be able to :		Blooms
CO1	To Analyze a complex computing problem and to apply principles of computing and other relevant disciplines to identify solutions.	
CO2	To design deterministic and non-deterministic finite state machine and study their capabilities and limits	
CO3	To design and analyse Turing machines, their capabilities and limits	
CO4	Understand Linear Bound Automata and its applications	
CO5	TO apply the theoretical concepts to the practice of program design with regular expressions.	

Course Code:CS24305MN**Combinatorics and Graph Theory**

After completing the course, students will be able to :		Blooms
CO1	Study and apply the basic concepts of graph theory, including Eulerian trails, Hamiltonian cycles, bipartite graphs, planar graphs, and Euler characteristics	
CO2	Use permutations and combinations to solve counting problems with sets and multisets	
CO3	Set up and solve a linear recurrence relation	
CO4	Apply the inclusion/exclusion principle.	
CO5	Apply combinatorial and graph theoretical concepts to understand Computer Science concepts and apply them to solve problems	

Course Code:CS24306MN**Advanced Database Management Systems**

After completing the course, students will be able to :		Blooms
CO1	Learn about using PL/SQL for data management	
CO2	Master concepts of stored procedure and triggers and its use.	
CO3	To develop applications using PL/SQL & front end tools.	
CO4	Understand concepts and implementations of transaction management and crash recovery.	

Course Code:CS24308AE**Physical Computing and IoT Programming**

After completing the course, students will be able to :		Blooms
CO1	Enable learners to understand System On Chip Architectures.	

CO2	Introduction and preparing Raspberry Pi with hardware and installation.	
CO3	Learn physical interfaces and electronics of Raspberry Pi and program them using practical's	
CO4	Learn how to make consumer grade IoT safe and secure with proper use of protocols.	

Course Code:CS24310SE

Web Programming

After completing the course, students will be able to :		Blooms
CO1	To design valid, well-formed, scalable, and meaningful pages using emerging Technologies.	
CO2	Understand the various platforms, devices, display resolutions, viewports, and browsers that render websites	
CO3	To develop and implement client-side and server-side scripting language program	
CO4	To develop and implement Database Driven Websites.	
CO5	Design and apply XML to create a markup language for data and document centric applications.	

SEM IV

Course Code:CS24401MM

Advanced Java

After completing the course, students will be able to :		Blooms
CO1	Understand the concepts related to Java Technology .	
CO2	To evaluate Java Server Programming	
CO3	To Explore and study use of java programming components. to demonstrate JSON and XML for Data handling.	
CO4	To use Servlet and JSP for creating web requests in a web application.	

Course Code:CS24402MM

Fundamentals of Algorithms

After completing the course, students will be able to :		Blooms
CO1	To study the concepts of algorithms for designing good program.	
CO2	To apply algorithms using Python.	
CO3	To demonstrate tree algorithms	
CO4	To evaluate graph traversal using python	

Course Code:CS24403MM

Computer Network

After completing the course, students will be able to :		Blooms
CO1	To Describe how signals are used to transfer data between nodes	
CO2	To Implement a simple LAN with hubs, bridges and switches	
CO3	To analyze the contents in a given data link layer packet, based on the layer concept	
CO4	Learners will be able to understand the concepts of networking, which are important for them to be known as 'networking professionals'.	
CO5	Useful to proceed with industrial requirements and International vendor certifications.	

Course Code:CS24405MN

Introduction to Flutter

After completing the course, students will be able to :		Blooms
CO1	Install Flutter in Android Studio	
CO2	Build a simple Flutter application using simple widgets and layouts.	
CO3	Build Animation on Flutter	
CO4	Develop Flutter applications using Dart packages	
CO5	Construct Flutter application using database	

Course Code:CS24406MN

.Net Technologies

After completing the course, students will be able to :		Blooms
CO1	To apply the concept of .NET framework.	
CO2	To Develop a proficiency in the C# programming language.	
CO3	To develop ASP.NET web applications using C#.	
CO4	To use ADO.NET for data persistence in a web application.	

Course Code:CS24407OE

Linear Algebra using Python

After completing the course, students will be able to :		Blooms
CO1	Explain matrix representation of linear transformation.	
CO2	Explain eigenvalue and eigenvectors of linear transformation.	
CO3	Explain concepts of inner product on vector spaces.	
CO4	Explain some functions defined between two vectors.	
CO5	Appreciate the relevance of linear algebra in the field of computer science. Understand the concepts through program implementation Instil a computational thinking while learning linear algebra.	

Course Code:CS24408AE

Technical Communication Skills

After completing the course, students will be able to :		Blooms
CO1	Understand the importance of various types of communication in technical set up.	
CO2	Understand the dynamics in different forms of formal communication.	
CO3	To evaluate, analyze and interpret technical data.	

Course Code: CS24410SE

Android Developer Fundamentals

After completing the course, students will be able to :		Blooms
CO1	To demonstrate and implement the Mobile programming environment.	

CO2	To apply basic methods, tools and techniques for developing Apps	
CO3	To Explore and practice App development on Android Platform	
CO4	To Develop working prototypes of working systems for various uses in daily lives.	

SNS

DSPM's
K. V. Pendharkar College of Arts, Science and Commerce
(Autonomous)
Department of History Learning Outcomes (2023-24)

Program Outcomes : Bachelor of Arts

Sr. No.	Program Outcome	Area of Outcome
1	Graduates will be able to critically analyze information and arguments, identify biases and assumptions, and form well-reasoned conclusions.	Critical Thinking
2	Graduates will demonstrate effective written and oral communication skills, adapting their style and content to diverse audiences and purposes.	Communication
3	Graduates will be able to formulate research questions, conduct independent research using appropriate methodologies, and effectively synthesize information from credible sources.	Research Skills
4	Graduates will demonstrate a broad understanding and appreciation of human experiences across cultures, historical periods, and disciplines.	Cultural Awareness
5	Graduates will be able to creatively approach complex problems, identify and evaluate potential solutions, and adapt their strategies to achieve desired outcomes.	Problem-Solving and Decision-Making
6	Graduates will be able to articulate and apply ethical principles in their personal and professional lives.	Ethical Reasoning and Social Responsibility
7	Graduates will possess the foundational knowledge and skills necessary for lifelong learning and professional development.	Lifelong Learning

Program Specific Outcomes

Upon completing the program B.A History students will be able to:

1. Gain a comprehensive understanding of Indian history . This knowledge will be valuable for competitive exams and for fostering a deeper appreciation of India's past.
2. Develop critical thinking skills to analyze historical events objectively. This will enable them to evaluate evidence, identify bias, and interpret the past in its context. These skills will be crucial for assessing not only historical events but also current affairs.
3. Conduct independent research using primary and secondary sources. This includes formulating research questions, critiquing sources, and constructing well-supported arguments.
4. Advocate for the preservation of historical monuments and cultural heritage. Students will gain the ability to communicate the importance of historical sites to the public and policymakers.
5. Emphasis on critical thinking skills: B.A. in History goes beyond memorizing facts. It equips students to analyze and interpret the past.
6. Research skills: Highlighted the importance of conducting independent research using various sources.
7. Advocacy for historical preservation: Added a crucial outcome related to promoting the value of historical sites.

Course Outcomes : FYBA History

History of Modern India

- Learners will acquire a comprehensive understanding of the major political, social, economic, and cultural developments in India from the 18th century to the present day.
- Students will be able to evaluate the impact of colonialism on Indian society and the rise of the Indian independence movement through critical analysis.
- By the end of the course, students will be equipped to critically examine the challenges and achievements of independent India.
- The course will help students develop an understanding of the diverse perspectives on Indian history.
- Learners will gain the ability to apply historical knowledge to analyze contemporary issues in India.

History of the Marathas

- Students will acquire knowledge of the rise and fall of the Maratha Empire.
- The course will enable students to analyze the social, political, and military organization of the Marathas.
- Upon completion, students will be able to evaluate the impact of the Marathas on Indian history and culture.
- Learners will be introduced to the historiography of the Marathas, gaining an understanding of different historical interpretations.
- Students will develop the ability to compare and contrast the Marathas with other Indian empires.

Heritage Tourism I

- Learners will acquire a clear definition of heritage tourism and its significance in the modern world.
- Students will be introduced to and become acquainted with different types of heritage sites in India, enabling them to evaluate their significance.
- The course will equip students to analyze the impact of tourism on heritage sites.
- Students will develop strategies for sustainable heritage management, fostering responsible tourism practices.
- Learners will gain the ability to create a well-structured plan for a heritage tourism experience.

Epigraphy

- Students will be introduced to the importance of inscriptions as historical sources, and gain an appreciation for their value.
- The course will enable students to identify and classify different types of inscriptions.
- Learners will develop the skills to decipher scripts and languages used in Indian inscriptions.
- Students will be equipped to analyze the content of inscriptions to understand historical events and social structures.

- Upon completion, students will be able to use epigraphic evidence to support historical arguments effectively.
-

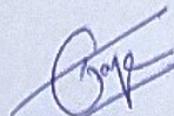
VEC : Value Education

- Students will gain an understanding of the multicultural nature of Indian society, appreciating its diverse languages, regional variations, and tribal demographics.
- Learners will be able to critically examine the inequalities caused by the caste system and advocate for a more just society.
- Learners will be able to identify the salient features of the Indian Constitution and analyze their significance in promoting a value-based society.
- Students will develop an understanding of conflict, its different types, and effective resolution strategies.
- Learners will be equipped to identify the role individuals and organizations can play in environmental protection movements.
- Identify the interconnections between values, disparity, and altruism in local, national, regional, and global development.

Course Outcomes T.Y.B.A

- **History of Medieval India (1000 CE-1526 CE):**
 - Learners will acquire a comprehensive understanding of the political structures, social dynamics, and cultural achievements in medieval India.
 - Students will be able to analyze the rise and fall of empires like the Delhi Sultanate and the regional kingdoms.
 - The course will equip students to evaluate the impact of trade, religious movements, and intellectual developments on medieval Indian society.
- **History of Modern Maharashtra (1818 CE-1960 CE):**
 - Students will gain knowledge of the key events and figures that shaped the formation of modern Maharashtra.
 - Learners will be introduced to the social and political movements that influenced Maharashtra's development.
 - The course will enable students to analyze the contribution of Maharashtra to India's independence struggle and national identity.
- **History of the Marathas (1630 CE – 1707 CE):**
 - Students will acquire a detailed understanding of the rise of the Maratha Empire, its military organization, and its administrative systems.
 - Learners will be able to evaluate the impact of the Marathas on the political landscape and cultural tapestry of India.
 - The course will equip students to compare and contrast the Marathas with other contemporary powers in the subcontinent.
- **History of Contemporary World (1945 CE – 2000 CE):**
 - Students will gain a critical understanding of the major political, economic, and social events that shaped the world after World War II.
 - Learners will be able to analyze the Cold War, decolonization movements, and the rise of globalization.
 - The course will equip students to evaluate the impact of these events on the contemporary world order.
 -
- **Introduction to Archaeology:**
 - Students will be introduced to the principles and methods of archaeological research, including excavation, dating techniques, and artifact analysis.
 - Learners will gain the ability to interpret archaeological evidence to understand past societies and cultures.

- The course will equip students to evaluate the ethical considerations and importance of archaeological preservation.
- **Introduction to Heritage Tourism:**
 - Students will acquire a clear definition of heritage tourism and its significance in cultural preservation and economic development.
 - Learners will be introduced to different types of heritage sites and their management needs.
 - The course will equip students to analyze the impact of tourism on heritage sites and develop sustainable management strategies.
- **Heritage Tourism in Maharashtra:**
 - Students will gain in-depth knowledge of the diverse heritage sites in Maharashtra, including historical monuments, natural wonders, and cultural centers.
 - Learners will be introduced to best practices for promoting heritage tourism in Maharashtra while ensuring responsible and sustainable practices.
 - The course will equip students to develop well-structured plans for heritage tourism experiences in Maharashtra.
- **Introduction to Museology and Archival Science:**
 - Students will gain an understanding of the roles and functions of museums and archives in preserving and showcasing cultural heritage.
 - Learners will be introduced to the principles and techniques for collection management, curation, and exhibition development.
 - The course will equip students with the skills to contribute to the preservation and interpretation of cultural heritage in museums and archives.
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- **History of Asia (1945 CE – 2000 CE):**
 - Students will broaden their understanding of the post-war period by analyzing major events and developments across Asia, including decolonization, economic growth, and regional conflicts.
 - Learners will be able to compare and contrast the experiences of different Asian countries during this period.
 - The course will equip students with a more nuanced understanding of contemporary Asia's political and economic landscape.



Akash Gangavane
In Charge History Department

Dombivli Shikshan Prasarak Mandal's
K.V. Pendharkar College of Arts, Science and Commerce (Autonomous)

Department of Information Technology

Po_s knowledge skill and attitude graduate students have at time of graduation.

PSOs Objective specific to discipline

Co_s students that descript what students should be able to do at the end of course.

Pos : Po_s knowledge skill and attitude graduate students have at time of graduation.

Name of the Programme	Bsc	Programme Coordinator	
After completing the programme, students will be able to :			Ground
P01	Articulate knowledge, observations, data analysis skills, applying, and expressing scientific ideas.		
P02	Plan and execute experiments or investigations, analyze and interpret data information collected using appropriate methods.		
P03	Develop scientific temper and thus can prove to be more beneficial for the society as the scientific developments can make a nation or society to grow at a rapid pace through research.		
P04	Think critically, follow innovations and developments in science and technology .		
P05	handle scientific instruments, plan and perform laboratory experiments.		
P06	Develop critical thinking and problem solving approaches towards scientific issues and use it in real life situation.		
P07	Work with diverse team and map out the task ans setting organization for leadership readiness.		
P08	Compare how developments in any science subject helps in the development of other science subjects and vice-versa and how an interdisciplinary approach helps in providing better solutions and new ideas for the sustainable developments.		
P09	Work in a team to inculcate, generate and disseminate scientific knowledge.		

P010	Demonstrate ability to communicate effectively in various sectors of society	
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Name of the programme	Bsc IT	Programme Coordinator	Head
After completing the programme in Information Technology, students should be able to :			
PS01	Serve as the Programmers or the Software Engineers with the sound knowledge of practical and theoretical concepts for developing software.		
PS02	Apply fundamental principles and methods of Information technology to a wide range of applications.		
PS03	Design, correctly implement and document solutions to significant computational problems.		
PS04	Technical Aptitude: emphasize the knowledge of programming, hardware organization, operating systems and principles of programming language.		
PS05	Analytical Assessment: Solve problems quickly and effectively, which may involve a methodical approach that allows breaking down complex problems into single and manageable components.		
PS06	Effective Communication: Acquire communication skills will help get hired and be successful throughout the career.		

SEM I

Course IT23101MM: Imperative Programming

After completing the course, students will be able to :		Blooms
C01	Write the simple program logic, program development cycle, desirable program characteristics, structure, compilation and execution of a program, declarations of variables and expressions.	
C02	Analyze knowledge about arithmetic, unary, relational and logical operators, assignment and conditional operators, Single character input and output, scanf, printf, gets and puts functions .	
C03	Estimate the structures if, if- else, switch conditional statements, looping statements like for, while and do...while	

	loop, defining functions using call by reference or call by value concepts.	
C04	Describe the concepts of storage classes, pointers address operators, pointer and structure assignment and initialization, pointers and structures related to functions and arrays, unions .	

Course IT23104MN: Digital Electronics

After completing the course, students will be able to :		Blooms
C01	Convert different type of codes and number systems which are used in digital communication and computer systems.	
C02	Illustrate reduction of logical expressions using boolean algebra, k-map and tabulation method and implement the functions using logic gates.	
C03	Design various flip flops, shift registers and determining outputs.	
C04	construct combinational circuits for given application.	
C05	Design and analyses synchronous and asynchronous sequential circuits using flip-flops.	

Course AF23105OE : Direct Tax-I

After completing the course, students will be able to :		
C01	Understand different heads of income	
C02	Analyze various basis of charging income tax	
C03	Recognize benefits and deduction that is available in income tax	
C04	Evaluate their income and saving habits in compliance with Income tax.	

Course IT23110VE: Green Computing

After completing the course, students will be able to :		Blooms
C01	Recognize the problems like Toxins, Power Consumption, Equipment Disposal, Company's Carbon Footprint.	
C02	Compare power usage, avoid data de- duplication, perform virtualization, avoid bigger drives, calculate cooling needs, reduce cooling costs, use economizers, optimize airflow, use hot aisle/cold aisle approach, prevent recirculation of equipment exhaust, create system design, data centre design with centralized control.	
C03	Perform process reengineering with Green in Mind, analyzing the Global Impact of Local Actions, Recycling, Teleworkers and Outsourcing, Telecommuting, gauge the problems related to harm to environment, cost, storage	

	caused by usage of paper and the use of software and electronic data interchange (EDI) to solve these issues.	
C04	Explain the concepts like green supply chain, appointing a Chief Green Officer to track and gather data to keep the organization green.	

Course IT23102MM: Discrete Mathematics

After completing the course, students will be able to :		Blooms
C01	Apply basic and advanced principles of counting.	
C02	Apply the graphs concepts in networking problem , design and evaluate Euler and Hamilton circuits.	
C03	Define and interpret the concepts of divisibility, congruence, greatest common divisor, prime and prime factorization.	
C04	Perform logical proofs , apply recursive functions and solve recurrence relations ,determine equivalent logic expressions, describe useful standard library functions, create functions, and declare parameters .	

Course IT23109AE: Communication Skills

After completing the course, students will be able to :		Blooms
C01	Apply the process of communication and its effects on giving and receiving messages .	
C02	Create a resume, a cover on professional level along with the interviewing process.	
C03	Manipulate the communication style required in the organization.	
C04	Determine the need of enhancing internal and external communication.	
C05	Design their presentation making and giving skills and make them able to cope with corporate presentation skills.	

Course IT23111IK : IPR & Cyber Law

After completing the course, students will be able to :		Blooms
C01	Determine the need of learning and understanding cyber Laws	
C02	Experience The Social And Intellectual Property Issues Emerging From 'Cyberspace.	
C03	Describe Information Technology Act And Legal Frame Work Of Right To Privacy, Data Security And Data Protection	

SEM II

Course IT23201MM : Object Oriented Programing

After completing the course, students will be able to :		Blooms
C01	Explain the concept of object oriented programming, applications of OOPs, data abstraction, data encapsulation, inheritance, dynamic binding, message passing.	
C02	Write the programs of simple classes, defining member functions and handling objects .	
C03	Demonstrate the concepts of function overloading, operator overloading , static functions, this pointer, abstract classes and virtual destructors .	
C04	Integrate inheritance and its types and exception handling.	

Course IT23204MN: Microprocessor Architecture

After completing the course, students will be able to :		Blooms
C01	Explain the microprocessor Instruction Set, operations, Memory, I/O devices, Interfacing.	
C02	Develop an idea about basic Interfacing concepts, Interfacing Output Displays, Interfacing Input Devices and branch operations .	
C03	Analyze looping, counting and indexing,16-Bit Arithmetic Instructions, Logics Operations, Counters and Time Delays, Hexadecimal Counter, illustrative programs, stack, subroutine, restart, conditional calls.	
C04	Perform BCD-to-Binary Conversion, Binary-to-BCD Conversion, BCD-to- Seven-Segment-LED Code Conversion, Binary-to-ASCII and ASCII to - Binary Code Conversion, learn about microprocessors-based software development system, programs using Cross Assemblers, The 8085 Interrupt.	
C05	Associate special Pentium registers, Memory management, Pentium instructions, Pentium II software changes, Pentium IV and Core 2, i3, i5 and i7, SUN SPARC Microprocessor Architecture, Register file, data types and instruction format	

Course IT23202MM: Web Programming

After completing the course, students will be able to :		Blooms
C01	Recognize about the relationship between clients and servers, PHP web services for handling and responding to web services requests ,Structured Query Language (SQL) for interacting with databases.	
C02	Analyze the principles of creating an effective web page, including an in-depth consideration of information architecture.	

Course IT23202MM: Web Programming

After completing the course, students will be able to :		Blooms
C03	Develop basic programming skills using Javascript and JSON.	
C04	Analyze techniques of responsive web design .	

Course IT23210VE: Numerical and Statistical Methods

After completing the course, students will be able to :		Blooms
C01	Develop and apply problem solving skills through the introduction of numerical methods.	
C02	Apply numerical methods to obtain approximate solutions to mathematical problems.	
C03	Derive numerical methods for various mathematical operations and tasks, such as interpolation, differentiation, integration, the solution of linear and nonlinear equations, and the solution of differential equations.	
C04	Analyze and evaluate the accuracy of common numerical methods.	
C05	Implement numerical methods in Scilab.	

Course IT23205OE: Operating Systems

After completing the course, students will be able to :		Blooms
C01	Explain basic fundamental operating system abstractions such as processes, threads, files, semaphores, IPC abstractions, shared memory regions.	
C02	Analyze important algorithms eg. Process scheduling and memory management algorithms,Page replacement algorithms.	
C03	Categorize the operating system's resource management techniques, deadlock management techniques, memory management techniques .	
C04	Demonstrate the ability to perform OS tasks in Windows OS,Red Hat Linux OS & Android OS .	

SEM III

Couse PUSITIII22-391: Python Programming

After completing the course, students will be able to :		Blooms
C01	Define and demonstrate the use of built-in data structures "lists" and "dictionary".	

C02	Design and implement a program to solve a real world problem.	
C03	Design and implement GUI applications and how to handle exceptions and files.	
C04	Create database connectivity in python programming language.	

Course PUSITIII22-392: Data Structures

After completing the course, students will be able to :		Blooms
C01	Design and analyze simple algorithms.	
C02	Relate the fundamentals of basic data structures.	
C03	Explain types of data structures.	
C04	Apply the concept of stack and its operations.	
C05	Apply the concept of linked list, types of linked list and all operations with algorithms.	
C06	Acquire the structure of tree, graph and hash tables.	

Course PUSITIII22-393 : Computer Networks

After completing the course, students will be able to :		Blooms
C01	Describe the fundamental concepts of computer networking.	
C02	Identify the different types of network topologies and protocols.	
C03	Enumerate the layers of the OSI model and TCP/IP, explain the function(s) of each layer.	
C04	Analyze performance of various communication protocols.	
C04	Compare routing algorithms.	
C05	Practice packet /file transmission between nodes.	

Course PUSITIII22-394: Database Management System

After completing the course, students will be able to :		Blooms
C01	Apply relational database theory and be able to describe relational algebra expression, tuple and domain relation expression for queries.	
C02	Describe the fundamental elements of relational database management systems.	
C03	Apply skills in navigating interfaces, building and running SQL statements.	

C04	Apply and relate the concept of transaction, concurrency control and recovery in database.	
C05	Create algorithms, code, document, debug, and test introductory level PL/SQL programs.	

Course PUSITIII22-395: Applied Mathematics

After completing the course, students will be able to :		Blooms
C01	Solve problems in the engineering domain related to Linear Algebra using matrices.	
C02	Identify different types of differential equations and solve them.	
C03	Discuss applications of Laplace transform for solving differential equations and integral equations.	
C04	Identify Beta and Gamma Functions and applications of Multiple Integrals, Change of Order of Integration in Double Integral, Area and Volume by Double Integration. Triple Integral.	

SEM IV

Course PUSITIV22-491: Core Java

After completing the course, students will be able to :		Blooms
C01	Analyze different syntax in core java.	
C02	Identify Java language components and how they work together in applications.	
C03	Design and program stand-alone Java applications	
C04	Acquire how to design a graphical user interface (GUI) with Java Swing.	
C05	Interpolate extending Java classes with inheritance and dynamic binding.	

Course PUSITIV22-492: Introduction to Embedded Systems

After completing the course, students will be able to :		Blooms
C01	Acquire a basic knowledge about fundamentals of microcontrollers.	
C02	Summarize about devices and buses used in embedded networking.	

C03	Determine the optimal composition and characteristics of an embedded system.	
C04	Develop programming skills in embedded systems for various applications.	
C05	Apply basic concepts of circuit emulators.	
C06	Explain Life cycle of embedded design and its testing.	

Course PUSITIV22-493: Computer Oriented Statistical Techniques

	After completing the course, students will be able to :	Blooms
C01	Organize, manage and present data., analyze statistical data graphically using frequency distributions and cumulative frequency distributions.	
C02	Analyze statistical data using measures of central tendency, dispersion and location.	
C03	Apply laws of probability to concrete problems and perform statistical inference in several circumstances and interpret the results in an applied context.	
C04	Apply the different testing tools like Z test, t-test, F-test, chi-square test to analyze the relevant real life problems.	
C05	Use a statistical software R for data analysis and hypothesis testing.	

Course PUSITIV22-494: Software Engineering

	After completing the course, students will be able to :	Blooms
C01	apply the software engineering lifecycle by demonstrating competence in communication, planning, analysis, design, construction, and deployment.	
C02	Acquire the concept of one or more significant application domains.	
C03	Develop a multidisciplinary team to implement and deliver quality software.	
C04	Demonstrate an ability to use the techniques and tools necessary for engineering practice.	
C05	Demonstrate an understanding of and apply current theories, models, and techniques that provide a basis for the software lifecycle.	

Course PUSITIV22-495: Computer Graphics and Animation

	After completing the course, students will be able to :	Blooms
C01	Implement graphic pipeline, display and hardcopy technologies.	

C02	Apply and compare the algorithms for drawing 2D images also aliasing, anti-aliasing with different techniques	
C03	Analyze and apply clipping algorithms and transformation on 2D images.	
C04	Solve the problems on viewing transformations and the projection	

Raku

**DOMBIVLI SHIKSHAN PRASARAK MANDAL'S,
K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE AND COMMERCE,
(AUTONOMOUS) DOMBIVLI (EAST), DIST. THANE
DEPARTMENT OF MATHEMATICS & STATISTICS
Course Outcomes**

Course Code	Course Name	Course Outcomes
Class: F.Y.B.Sc.(Mathematics)		SEMESTER - I
MS23101MN	Calculus-I	<p>CO1: Understand the basic concepts of limits, continuity, and differentiability.</p> <p>CO2: Apply differentiation techniques to solve problems in rates of change, tangents, and optimization.</p> <p>CO3: Analyze and compute the derivative of various functions including polynomial, trigonometric, and exponential functions.</p> <p>CO4: Solve real-life problems using differentiation methods.</p> <p>CO5: Use the Fundamental Theorem of Calculus to evaluate integrals.</p>
Class: F.Y.B.Sc. (Mathematics)		SEMESTER - II
MS23201MN	Algebra-I	<p>CO1: Understand the concepts of sets, relations, and functions in algebraic contexts.</p> <p>CO2: Solve linear equations and systems of equations using matrices and determinants.</p> <p>CO3: Apply basic matrix operations and properties to solve problems in linear algebra.</p> <p>CO4: Understand the theory and application of groups and rings.</p> <p>CO5: Develop skills in abstract algebra, including operations in finite and infinite groups</p>
Class: F.Y.B.Com.		SEMESTER - I
MS23101OE	Mathematics & Statistics - I	<p>CO1: Develop a strong foundation in mathematical techniques for business and economics.</p> <p>CO2: Apply algebraic and statistical methods to</p>

		<p>solve business-related problems.</p> <p>CO3: Use mathematical tools such as matrices, sets, and relations to analyze business data.</p> <p>CO4: Understand and apply basic probability concepts to real-world business scenarios.</p> <p>CO5: Solve problems involving simple interest, compound interest, and annuities.</p>
<p>Class: F.Y.B.Com. SEMESTER - II</p>		
MS23201OE	Mathematics & Statistics - II	<p>CO1: Understand the concepts of differential and integral calculus and their applications in economics.</p> <p>CO2: Apply statistical techniques such as measures of central tendency and dispersion to interpret business data.</p> <p>CO3: Solve problems related to optimization and rate of change in business contexts.</p> <p>CO4: Apply probability distributions to solve business-related problems.</p> <p>CO5: Understand and apply the concept of correlation and regression analysis in business.</p>
<p>Class: S.Y.B.Sc. (Mathematics) SEMESTER - III</p>		
PUSMAIII22-301	CALCULUS – III	<p>CO1: Study advanced techniques in integration and differentiation, including multiple integrals.</p> <p>CO2: Apply the theory of sequences and series to analyze the convergence of functions.</p> <p>CO3: Use vector calculus and gradient, divergence, and curl in the analysis of scalar and vector fields.</p> <p>CO4: Develop problem-solving skills involving applications of multivariable calculus in physics and engineering.</p> <p>CO5: Understand and solve problems related to surface and volume integrals using Green's and Stokes' Theorem.</p>
PUSMAIII22-302	ALGEBRA – III	<p>CO1: Understand advanced topics in abstract algebra, such as group theory, ring theory, and field theory.</p> <p>CO2: Apply the properties of vector spaces and linear transformations to solve related algebraic problems.</p> <p>CO3: Solve problems involving eigenvalues, eigenvectors, and diagonalization of matrices.</p> <p>CO4: Develop proficiency in solving systems of linear equations and understanding their geometric interpretations.</p> <p>CO5: Understand and apply the concepts of polynomial rings and algebraic structures in</p>

		mathematical contexts.
PUSMAIII22-303	ORDINARY DIFFERENTIAL EQUATIONS	<p>CO1: Understand and solve first-order differential equations, including linear, separable, and exact equations.</p> <p>CO2: Study higher-order differential equations and their applications in physical and biological systems.</p> <p>CO3: Apply techniques such as variation of parameters and undetermined coefficients to solve non-homogeneous equations.</p> <p>CO4: Use Laplace transforms to solve linear differential equations with constant coefficients.</p> <p>CO5: Understand the role of differential equations in modeling dynamic systems and real-world phenomena</p>
Class: S.Y.B.Sc. (Mathematics)		SEMESTER - IV
PUSMAIV22-401	CALCULUS – IV	<p>CO1: Understand and apply the theory of line integrals and surface integrals.</p> <p>CO2: Solve problems using advanced vector calculus tools like divergence theorem and Stokes' theorem.</p> <p>CO3: Develop skills to analyze complex multivariable functions using advanced calculus techniques.</p> <p>CO4: Understand the concept of analytic functions and their properties.</p> <p>CO5: Apply advanced techniques of integration and differentiation to solve problems in physics, economics, and engineering.</p>
PUSMAIV22-402	ALGEBRA – IV	<p>CO1: Gain proficiency in advanced group theory and its applications to solving algebraic problems.</p> <p>CO2: Understand the structure of vector spaces, modules, and linear algebraic systems.</p> <p>CO3: Apply advanced theorems in ring theory, including ideal theory and quotient rings.</p> <p>CO4: Study the applications of Galois theory and field extensions in algebraic contexts.</p> <p>CO5: Understand the theory of representations of groups and its significance in various fields of mathematics.</p>
PUSMAIV22-403	NUMERICAL METHODS	<p>CO1: Apply numerical techniques to approximate solutions to equations that cannot be solved analytically.</p> <p>CO2: Use methods such as Newton-Raphson, bisection, and secant methods for solving nonlinear equations.</p>

		<p>CO3: Understand and apply numerical differentiation and integration techniques.</p> <p>CO4: Solve systems of linear equations using matrix factorization methods such as Gaussian elimination.</p> <p>CO5: Use numerical methods to solve real-world problems in engineering, physics, and economics.</p>
Class: S.Y.B.Sc. (Statistics)		SEMESTER - III
PUSSTIII22-301	PROBABILITY DISTRIBUTION	<p>CO1: Understand the basic principles of probability theory and probability distributions.</p> <p>CO2: Study common probability distributions such as binomial, Poisson, and normal distributions.</p> <p>CO3: Apply probability theory to solve real-world problems in statistics, economics, and other fields.</p> <p>CO4: Understand the concept of expected value, variance, and moments of random variables.</p> <p>CO5: Analyze and interpret the behavior of random variables using probability distributions.</p>
PUSSTIII22-302	THEORY OF SAMPLING	<p>CO1: Understand and apply the theory of sampling and sampling distributions.</p> <p>CO2: Use various sampling techniques such as simple random sampling, stratified sampling, and cluster sampling.</p> <p>CO3: Analyze the concept of sample mean, variance, and estimation errors.</p> <p>CO4: Understand and apply statistical inference techniques for population estimation.</p> <p>CO5: Solve problems related to sample size determination and sampling errors.</p>
PUSSTIII22-303	OPERATIONS RESEARCH - I	<p>CO1: Understand the basic principles and techniques of operations research.</p> <p>CO2: Apply linear programming methods to solve optimization problems in economics and management.</p> <p>CO3: Understand the concepts of duality and sensitivity analysis in linear programming.</p> <p>CO4: Solve transportation and assignment problems using operations research techniques.</p> <p>CO5: Apply decision theory, game theory, and queuing theory in real-world business situations.</p>
Class: S.Y.B.Sc. (Statistics)		SEMESTER - IV
PUSSTIV22-401	PROBABILITY & SAMPLING DISTRIBUTION	<p>CO1: Study the concepts of sampling distributions and the Central Limit Theorem.</p> <p>CO2: Understand and apply the concepts of estimation and hypothesis testing in statistical</p>

		<p>analysis.</p> <p>CO3: Analyze various sampling methods and their impact on data accuracy and precision.</p> <p>CO4: Solve problems related to the sampling distribution of sample mean, sample proportion, and other statistics.</p> <p>CO5: Apply probability theory and sampling techniques to real-world data analysis.</p>
PUSSTIV22-402	ANALYSIS OF VARIANCE & DESIGN OF EXPERIMENTS	<p>CO1: Understand the basic concepts of Analysis of Variance (ANOVA) and its applications in statistical analysis.</p> <p>CO2: Apply ANOVA techniques to compare means in different groups.</p> <p>CO3: Understand and apply the concepts of factorial experiments and experimental design.</p> <p>CO4: Solve problems related to the design of experiments and the selection of experimental treatments.</p> <p>CO5: Use statistical software to perform ANOVA and design experiments for various applications.</p>
PUSSTIV22-403	OPERATIONS RESEARCH - II	<p>CO1: Understand advanced concepts in operations research, including nonlinear programming.</p> <p>CO2: Solve network optimization problems such as shortest path and maximum flow problems.</p> <p>CO3: Apply simulation techniques to model complex systems and make decisions.</p> <p>CO4: Use inventory models to solve production and supply chain management problems.</p> <p>CO5: Apply game theory and decision theory in strategic business decisions and operations management.</p>

Dombivli Shikshan Prasarak Mandal's
K.V. Pendharkar College of Arts, Science & Commerce, Dombivli (E)
Dept. of Biotechnology

DEPARTMENT OF BIOTECHNOLOGY

PROGRAM OUTCOMES

After completion of the B.Sc. and M.Sc. Biotechnology program, students will be able to:

1. Explain, evaluate & effectively interpret factual claims, theories & assumptions in multi-integrated discipline of science.
2. Exhibit the technical knowledge needed to support science research activity.
3. Handle scientific instruments, planning and performing in laboratory.
4. Demonstrate the ability to communicate effectively with appropriate scientific community, industries and various sectors of society.
5. Develop critical thinking and problem solving approaches towards scientific issues and its use in real life situations.
6. Work with diverse team and will be capable for mapping out the task and setting organization for leadership readiness.

SPECIFIC PROGRAM OUTCOMES:

After completion of the B.Sc. and M.Sc. Biotechnology program, students will be able to:

1. Apply their knowledge in fields of medical, microbial, environmental, industrial, agricultural, marine sciences, biosafety, biochemistry, pharmaceuticals and forensic sciences.
2. Handle and operate various Bioinstrumentation, Microbial and Molecular biological techniques.
3. Translate the concept and applications of biostatistical analysis & bioinformatics tools with regard to scientific & research study.
4. Outline the major challenges of limiting earth's resources & a positive attitude to prepare & propose a change in current Indian economy.
5. Apply technical skills necessary to support biotechnology research activity.