

## T.Y. B COM (SEM V)

S.N.	Learning Objectives	Learning Outcomes
<b>Financial Accounting and Auditing - I</b>		
1.	To enable the students to understand fundamentals of preparation of financial statements of a corporate entity	The students will be able to prepare financial statements of a corporate entity.
2.	To enable the students to understand fundamentals of accounting for corporate restructuring (internal)	The students will be able to account for internal restructuring of a corporate entity.
3.	To enable the students to understand fundamentals of accounting for investments	The students will be able to prepare Investment account for an investor.
4.	To enable the students to understand fundamentals of accounting for buy-back of shares	The students will be able to account for buy back of shares by a corporate entity.
<b>Cost Accounting - I</b>		
1.	To enable students to understand objectives and scope of Cost Accounting.	Students would be able to understand objectives and scope of Cost Accounting.
2.	To enable students to understand inventory control and preparation of stock ledger.	Students should be able to prepare stock ledger and understand various aspects of inventory control.
	To enable students to understand	Students should be able to prepare labour cost

3.	attendance, payroll procedures, calculation of remuneration and incentive plans in preparation of labour cost statement.	statement, remuneration and incentive systems.
4.	To enable students to understand analysis of overheads, allocation, absorption and apportionment of overheads.	Students should be able to account for overheads apportionment, absorption and computation of overhead rates.
5.	To enable students to understand Classification of Costs and preparation of Cost Sheet.	Students should be able to classify costs and prepare cost sheet.
6.	To enable students to reconcile Cost and Financial Accounts.	Students should be able to reconcile cost and financial statements.
<b>Business Economics V</b>		
1	To enable students to analyze the functioning of the Indian Economy with respect to Social infrastructure, Sustainable Development and Foreign Investment.	Students would understand the impact of the New Economic Policy and the different policy measures for Sustainable Development and Foreign Investment.
2	To help students to study the National Agricultural Policy and other features of the agricultural sector	Students would understand the role of agriculture and the problems associated with the sector.
3	To make the students aware about the various reforms in Industrial and Service sector.	Students would be aware of the recent trends, role and growth of the Secondary and Tertiary sector
4	To orient the students with recent trends, issues and challenges in	Students would learn about the Structure, Growth and Reforms in Financial Markets

	Banking sector and Financial markets	
<b>Commerce V - Marketing</b>		
1	To familiarize the students with basic concepts of marketing.	Students would get knowledge about marketing concepts and latest marketing strategies.
2	To make students understand the consumer behavior as well as market segmentation	Students would get knowledge of CRM, consumer behavior and bases of market segmentation
3	To make students aware of the concept of marketing mix	Students would get knowledge about how to develop and launch a product
4	To make students understand the recent trends in marketing	Students would get knowledge about green marketing, rural marketing, social marketing and other trends in marketing
<b>Direct Taxation</b>		
1.	To make the students understand the basic concepts, definitions and terms related to direct taxation.	Students would be able to identify the technical terms related to direct taxation.
2.	To make the students understand the concept of residential status thus making them understand the scope of total income for assessee's with different kinds of residential status.	Students would be able to determine the residential status of an assessee and thus should be able to compute the taxable income of assessee's with different residential status.
3.	To make students understand the various heads under which income can be earned in India. To make students understand the procedure for computation of income under various heads namely income from salaries, house property, business/profession, capital gains and	Students would be able to compute income from salaries, house property, business/profession, capital gains and income from other sources.

	income from other sources.	
4.	To help the students to understand the various deductions under Chap VI-A of the Income tax act, 1961.	Students would be able to understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.
5.	To make the students determine the net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income.	Students would be able to compute the net total income of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act,1961.
<b>Psychology Of Human Behavior At Work I</b>		
1.	To impart knowledge and understanding of the basic concepts and modern trends in the field of psychology of human behavior at work to the learners.	Students will demonstrate a basic understanding of the major areas of psychology of human behavior at work, including emotions, motivation; leadership development; job attitudes, and satisfaction; work teams, organizational change; and work stress.
2.	To foster interest among learners in the field of psychology at work and to make them understand the importance of attitudes	Students will be able to relate better to work environment , they will be able to understand the significance of job attitudes and the need to develop the right attitudes in the workplace
3.	To create awareness among students about the role and importance of psychological factors and processes in the world of work such as motivation	Students will learn to apply the knowledge to specific organizational situations and realize what can motivate people at work
4	To create theoretical understanding of leadership dynamics	Students will understand how leaders work and the significance of different styles of leadership in the work place
<b>Export Marketing -I</b>		

1.	To familiarize the students with the basics of exports	The students would understand the basics of exports and its contribution to economic development
2.	To give an idea about the various Trading Blocs and their functions	The students would be acquainted with the various Trading Blocs in operation
3.	To examine the various export incentives and assistance given to Indian exporters	The students would be able to explore the various incentives offered for promoting exports
<b>Computer Systems And Applications -I</b>		
1	To acquaint learners with basic concepts of Data Communication, Networking and Internet	The learners would be made familiar with the concepts of Data Communication, Networking – types , hardware and Protocols and Internet – Types of connections , Web browsing and cybercrime
2	To introduce use of Database and MySQL (Version 5.1.41)	The learners would get to know about the usage of database through MySQL (Version 5.1.41) Queries – Simple Queries , Multi table Queries , Sub Queries , Nested Queries
3	To introduce use of spreadsheet EXCEL 2010	The learners would understand concepts of Spread sheet through EXCEL 2010. The learners will acquire skill of various types of calculations using EXCEL functions and formulae, Managing database using various EXCEL commands.
<b>T.Y. B COM (SEM VI)</b>		
<b>Financial Accounting and Auditing - II</b>		
1	To enable the students to understand fundamentals of accounting for transactions in foreign currency	The students will be able to account for transactions in foreign currency.
2	To enable the students to understand fundamentals of accounting for corporate	The students will be able to account for external restructuring of a corporate entity.

	restructuring (external)	
3	To enable the students to understand fundamentals of accounting for liquidation of corporate entity	The students will be able to account for liquidation of a corporate entity.
4	To enable the students to understand fundamentals of accounting for underwriting of securities	The students will be able to account for underwriting of securities.
5	To enable the students to understand fundamentals of preparation of financial statements of a Limited Liability Partnership	The students will be able to prepare financial statements of a Limited Liability Partnership.
<b>Cost Accounting</b>		
1.	To enable students to prepare Cost Control Accounts	Students should be able to prepare Cost Control Accounts.
2.	To enable students to understand various factors involved in Contract Costing and preparation of contract account.	Students should be able to prepare contract account and understand various aspects of contract including treatment of profit on incomplete contracts.
3.	To enable students to understand & prepare Process Costing and statement of joint products and by-products	Students should be able to prepare process accounts and statement of joint products and by-products.
4.	To enable students to understand Marginal Costing and	Students should be able to prepare statement of marginal costs and calculate various aspects

	calculation of various aspects thereof.	of Marginal Costing.
5.	To enable students to understand and prepare Material and Labor variance Statement.	Students should be able to calculate Material and Labor variances.
6.	To enable students to understand some Emerging Concepts of Cost Accounting and its relevance in industry.	Students should be able to understand emerging concepts in Cost Accounting and its implications on industry.
<b>Business Economics VI</b>		
1.	To introduce the students to the various theories of International Trade	Students would learn about the Terms of Trade and Gains form International Trade.
2.	To orient students on Commercial Trade policies and various barriers to Free Trade	Students would learn the importance of Economic Integration using case studies.
3.	To make students aware of the structure and importance of Balance of Payment and the purpose of WTO.	Students would be aware of the ways to correct Balance of Payment disequilibrium and the recent developments in WTO
4.	To equip students with the role of Central Bank in Foreign Exchange Rate Management and the determination of Exchange Rate	Students would be made aware of the different functions of Foreign Exchange Market and the various theories such as arbitrage, Purchasing Power Parity, etc.
<b>Commerce VI - Human Resource Management</b>		
1	To make students understand the concepts of human resource management	Students would understand the concepts of human resource planning and recruitment
2	To enable students know about human resource development	Students would get knowledge about human resource development, performance appraisal and career planning
3	To make students know about human relations	Students would get knowledge about different theories in human relations, employee morale and employee grievances
4	To enable students know the	Students would understand the changing

	trends in human resource management	environment and challenges in human resource as well as trends in human resource
<b>Indirect Taxation</b>		
1.	To make the students understand the basic concepts, definitions and terms related to Goods and Service tax (GST).	Students would be able to understand various terms related to Goods and Service tax(GST).
2.	To make students understand the concept of forward charge mechanism, reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime.	Students would be able to understand the difference between forward change and reverse charge mechanism and also to understand the difference between composite and mixed supply.
3.	To make the students understand the concept of Supply along with the rules related to time, place and value of supply.	Students would be able to determine the time, place and value of supply.
4.	To help the students understand the compliance related to documentation under the new indirect tax regime.	Students would be able to know the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.
5.	To help the students compute the Goods and Service Tax ( GST) payable by a supplier after considering the eligible input tax credit.	Students would be able to compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
6.	To help students understand the persons liable for registration and the persons not required to obtain registration under the GST law.	Students would be able to determine whether a person is required to obtain registration under GST law.
<b>Psychology Of Human Behavior At Work -II</b>		

1	To make students understand the group dynamics, how individuals behave in groups and how to develop effective teams	Students would be in a better position to adjust and adapt to organizational environment as they have understood how individual behavior changes in groups
2	To create awareness among learners about the conflict and negotiation processes	Students would understand the psychological factors underlying conflict process and the nuances of negotiation process and will enable them to exhibit these skills later on in life as well.
3	To make students realize the importance of emotions at work	Students would be able to understand the complexities of emotional processes, thereby enabling them to be more sensitive and empathetic to others
4	To help them understand change dynamics and organization stress	Students would demonstrate an increased awareness about the importance of change in the organization. This knowledge also enables them to cope with organizational uncertainties later on.
<b>EXPORT MARKETING</b>		
1.	To orient the learners with the importance of product planning and the various pricing strategies used in export marketing	The learners would be acquainted with the various aspects of product planning like branding, labelling, Marking, Packaging and the pricing strategies in export marketing
2.	To introduce the various direct and indirect distribution channels and the sales promotion techniques used in export marketing	The learners would know the pros and cons of the distribution channels and the various sales promotion techniques used in export marketing
3.	To give an idea about the pre-shipment and post-shipment finance available to exporters and the role of various agencies in promotion of exports	The learners would understand the procedural aspects involved in the process and the assistance rendered by commercial banks, EXIM, SIDBI in promoting exports
4.	To acquaint the learners with the procedure and the documentation involved in the process of exports	The learners would know the role of important documents like the bill of lading, commercial invoice, consular invoice in the process of exports
<b>Computer Systems And Applications II</b>		
1	To acquaint learners with basic concept of E- Commerce	The learners would be made familiar with the concepts of E- Commerce - Features , limitations , models , Security , Payment Systems

2	To introduce features of Advance EXCEL 2010	The learners would understand and use features of Advance EXCEL 2010 such as creating and using templates, Linking Multiple Spread sheets , Using formulas with logical operators etc.
3	To introduce Visual Basic and Graphical User Interface	The learners would understand and use features of Visual Basic such as VB controls , Simple calculations , Calculations using conditions , sub procedures and sub functions

