

DEPARTMENT OF COMMERCE

Bachelor of Commerce (B. Com.)

Goals:

1. The department strives hard to inculcate its core values which are good thought, good words and good deeds in the students overall personality to live by these values.
2. Every efforts are made to encourage every student in his or her formative years to take an active part in all activities that help to build up their character and knowledge.

Programme Outcomes:

After successfully Completing B.Com. programme, students will able to-

- PO1: In depth knowledge, understanding and skills in commerce.
- PO2: Build a strong foundation of knowledge in different areas of Commerce.
- PO3: Develop the skill of applying concepts and techniques used in Commerce for real life problems.
- PO4: Inculcate reading, writing, speaking skills and Business correspondence.
- PO5: Creates awareness among society about Law and Legislations related to commerce and business.
- PO6: Use effectively recent Trends in Business, Organizations and Industries.
- PO7: Communicate effectively about Economic Environment of Country as well as World.
- PO8: Use effectively practical skills in real life related to banking and corporate world.
- PO9: Provides a platform for overall development and develop knowledge level and awareness about Recent Trends of World
- PO10: Use new technologies effectively to communicate ideas in the area of commerce.
- PO11: Critically evaluate new research findings, ideas, methodologies and theoretical frame work in specialized study.
- PO12: Work collaboratively and productively in groups.

Programme Specific Outcomes

- PSO1: Students will be able to apply basic skills learnt in commerce necessary for analysis of various problems in accounting, marketing, business economics, management and finance.
 - PSO2: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
 - PSO3: Students will able to demonstrate quantitative and qualitative knowledge in key areas of organization behaviour.
 - PSO4: Students will able to evaluate national and international issue and discussion on economic, commercial and business related topics.
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Course Outcomes

F.Y.B.COM Sem- I

Course 111: Compulsory English – I

- CO 1: Students will understand the concepts of short story.
- CO 2: Students will develop the ability to comprehend the written texts.
- CO 3: Moral and human values will be inculcated amongst the students
- CO 4: Students will be aware of the aesthetic pleasure of literature.
- CO 5: Students speaking and writing of English for will be developed.
- CO 6: Students will be aware of the importance of the communicative competence.

Course 112: Financial Accounting-I

After successfully completing this course, student will be able to -

- CO 1: Classify liabilities under piecemeal distribution of cash and student also able to practically solve problems.
- CO 2: Discuss disposal of assets and liabilities not taken over by new firm in amalgamation process with example.
- CO 3: Explain Accounting Procedure in the books of the firm under Conversion of Partnership Firm into Ltd. Co. and solve the problems.
- CO 4: Demonstrate how to create a company, grouping, generation, Accounting Report with the help of Accounting Software Package.
- CO 5: Explain the Accounting Standard applicable in India
- CO 6: Explain suffered recoupment and lapse of short-working with examples.
- CO 7: Distinguish between Hire Purchase System and Instalment System and solve problems thereon.
- CO 8: Demonstrate allocation of expenses on basis of Apportionment in Departmental Accounts.

Course 113: Business Economics-I

- CO 1. The fundamental conceptual foundations of microeconomics.
- CO 2. How to analyze the behavior of consumers in terms of the demand for products.
- CO3. How to evaluate the factors affecting firm behavior, such as production and costs.
- CO 4. How to analyze the performance of firms under different market structures.

Course 114(A): Business Mathematics and Statistics-I

After successfully completing this course, student will be able to -

- CO1: Explain pre-requisites of business mathematics and basic methods, types of interest and their basic applications in practice.
 - CO2: Explain shares and dividends and interpret with example.
 - CO3: Discuss sampling technique and apply simple statistical methods for analysis.
 - CO4: Solve problems in the areas of central tendency: Mean, Median and Mode.
 - CO5: Differentiate various types and methods of computing interest.
 - CO6: Identify and measure the dispersion by using Range, Variance and Standard Deviation.
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CO7: Differentiate various types and methods of calculating correlation and regression for the bivariate data.

CO8: Connect acquired knowledge and skills with practical problems in real life economic practices.

Course 114(B): Computer Concepts and Applications-I

CO1. Various basic concepts related to computer.

CO 2. The basics of Operating System and business communication tools.

CO 3. Basics and use of Network, Internet and related concepts.

CO 4. Use of applications of Internet in Commerce.

CO 5. How to develop their own web site and use of HTML.

Course 115(B): Banking and Finance-I

CO 1. The Banking and financial system in India.

CO 2. About commercial banks and its products.

CO 3. How to build customer relationship in banking sector.

CO 4. The modern banking services e.g. e-banking, mbanking and internet banking.

Course 116(C): Marketing & Salesmanship-I

CO 1. The core concepts of marketing and the role of marketing in business and society.

CO 2. The Knowledge about social, legal, ethical and technological forces on marketing decision-making.

CO 3. How to develop marketing strategies based on product, price, place and promotion objectives.

CO 4. Concepts of buyer behavior and market segmentation.

Course 117 : Additional English

CO1: Students will comprehend the written text

CO 2: Students communications skills will be developed

CO 3: Students knowledge and use of grammar will be improved

CO 4: Students will understand the basic concepts of short story

CO 5: Students will understand the poetical types. 6.Students imaginative writing will be developed.

Course 117 : Hindi

CO 1 : Understanding the origin of Hindi language and its literature.

CO 2 : Identifying the dialects of Hindi language family.

CO 3: Analysing the development of Khariboli Hindi.

CO 4: Understanding the concept of history of literature.

CO 5: Understanding the basis of the classification of Hindi literature.

CO 6: Understanding the importance and basis of the names given to each period of Hindi literature

F.Y.B.COM Sem- II

Course 121: Compulsory English – II

- CO 1: Students will understand the concepts of short story.
- CO 2: Students will develop the ability to comprehend the written texts.
- CO 3: Moral and human values will be inculcated amongst the students
- CO 4: Students will be aware of the aesthetic pleasure of literature.
- CO 5: Students speaking and writing of English for will be developed.
- CO 6: Students will be aware of the importance of the communicative competence.

Course 122: Financial Accounting-II

After successfully completing this course, student will be able to -

- CO 1: Classify liabilities under piecemeal distribution of cash and student also able to practically solve problems.
- CO 2: Discuss disposal of assets and liabilities not taken over by new firm in amalgamation process with example.
- CO 3: Explain Accounting Procedure in the books of the firm under Conversion of Partnership Firm into Ltd. Co. and solve the problems.
- CO 4: Demonstrate how to create a company, grouping, generation, Accounting Report with the help of Accounting Software Package.
- CO 5: Explain the Accounting Standard applicable in India
- CO 6: Explain suffered recoupment and lapse of short-working with examples.
- CO 7: Distinguish between Hire Purchase System and Instalment System and solve problems thereon.
- CO 8: Demonstrate allocation of expenses on basis of Apportionment in Departmental Accounts.

Course 123: Business Economics-II

- CO 1. The fundamental conceptual foundations of microeconomics.
- CO 2. How to analyze the behavior of consumers in terms of the demand for products.
- CO3. How to evaluate the factors affecting firm behavior, such as production and costs.
- CO 4. How to analyze the performance of firms under different market structures.

Course 124(A): Business Mathematics and Statistics-II

After successfully completing this course, student will be able to -

- CO1: Explain pre-requisites of business mathematics and basic methods, types of interest and their basic applications in practice.
 - CO2: Explain shares and dividends and interpret with example.
 - CO3: Discuss sampling technique and apply simple statistical methods for analysis.
 - CO4: Solve problems in the areas of central tendency: Mean, Median and Mode.
 - CO5: Differentiate various types and methods of computing interest.
 - CO6: Identify and measure the dispersion by using Range, Variance and Standard Deviation.
 - CO7: Differentiate various types and methods of calculating correlation and regression for the bivariate data.
 - CO8: Connect acquired knowledge and skills with practical problems in real life economic practices.
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Course 124(B): Computer Concepts and Applications-II

- CO1. Various basic concepts related to computer.
- CO 2. The basics of Operating System and business communication tools.
- CO 3. Basics and use of Network, Internet and related concepts.
- CO 4. Use of applications of Internet in Commerce.
- CO 5. How to develop their own web site and use of HTML.

Course 125(B): Banking and Finance-II

- CO 1. The Banking and financial system in India.
- CO 2. About commercial banks and its products.
- CO 3. How to build customer relationship in banking sector.
- CO 4. The modern banking services e.g. e-banking, mbanking and internet banking.

Course 126(C): Marketing & Salesmanship-II

- CO 1. The core concepts of marketing and the role of marketing in business and society.
- CO 2. The Knowledge about social, legal, ethical and technological forces on marketing decision-making.
- CO 3. How to develop marketing strategies based on product, price, place and promotion objectives.
- CO 4. Concepts of buyer behavior and market segmentation.

Course 127 : Additional English-II

- CO1: Students will comprehend the written text
- CO 2: Students communications skills will be developed
- CO 3: Students knowledge and use of grammar will be improved
- CO 4: Students will understand the basic concepts of short story
- CO 5: Students will understand the poetical types. 6.Students imaginative writing will be developed.

Course 127 : Hindi-II

- CO 1 : Understanding the origin of Hindi language and its literature.
 - CO 2 : Identifying the dialects of Hindi language family.
 - CO 3: Analysing the development of Khariboli Hindi.
 - CO 4: Understanding the concept of history of literature.
 - CO 5: Understanding the basis of the classification of Hindi literature.
 - CO 6: Understanding the importance and basis of the names given to each period of Hindi Literature
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Course 2123: Corporate Accounting

After successfully completing this course, students will be able to:

- CO1: Study of Accounting Standards 5, 6, 10, 14, 21 with Practical Examples.
- CO2: Preparation of Final Accounts- Forms and contents as per Provisions of Companies Act (As Amendment upto the beginning of the relevant academic year) As per Revised Schedule- VI
- CO3: Discuss modes of winding up and liquidation accounting process.
- CO4: Summarize skills for computerized accounting like Inventory Accounting, Payroll Accounting and MIS Reports.
- CO5: Explain amalgamation and absorption accounting procedure.
- CO6: Illustrate external and internal reconstruction accounting procedure.
- CO7: Solve the problems of holding and subsidiary company
- CO8: Calculate value of shares using different methods like Net Assets Method, Yield Basis Method and Fair Value Method.

Course 2113: Business Communication

After successfully completing this course, student will be able to -

- CO1: Discuss the Meaning, Definition, Features, Principles, Importance, Process of Communication, Barriers to Communication & its Remedies.
- CO2: Identify the different methods and channels of communication.
- CO3: Classify the various soft-skills and its elements such as Grooming Manners and Etiquettes, Effective Speaking, Interview Skills, Listening, Group Discussion and Oral Presentation.
- CO4: describe the concept of business letter, its Meaning, Importance, Qualities or Essentials, Physical Appearance, and Layout of Business Letter.
- CO5: Develop the writing skill of business letters on various situations in business like Enquiry letter, order letter, sales letter etc.
- CO6: Discuss the Types & Drafting of Job Application Letters.
- CO7: study the internal office correspondence like Office Memo, Office Orders, Office Circulars, and Press Releases.
- CO8: explain the application of new technology in business communication like WhatsApp, Twitter, Facebook, LinkedIn, YouTube, Cellular Phone and Video Conferencing.

Course 2153: Elements of Company Law

After successfully completing this course, student will be able to -

- CO1: Explain the Background and Salient Features of the Act of 2013, & Overview of the changes introduced by the Act of 2013 & Types of Companies based on various criteria.
 - CO2: Discuss the four stages of company formation and incorporation.
 - CO3: Study Documents required for Incorporation and Raising of Capital.
 - CO4: Explain the various modes of raising of capital of company including private placement, public issue, rights issue, bonus shares and the procedure for forfeiture, Re- issue of forfeiture, surrender, transfer, transmission and Nomination of shares.
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- CO5: Discuss Basic of MCA Portal, E-filing, DIN-Directors Identification Number and Management of Company such as Legal position of directors, Types of Directors.
- CO6: Study various Key Managerial Personnel such as Managing Director, Whole Time Director, Manager, Company Secretary and Corporate Social Responsibility.
- CO7: Discuss various Formalities of valid meeting such as agenda, notice, quorum, proxies, voting, resolutions, minutes, filing of resolutions, Virtual Meeting.
- CO8: Study the procedure of revival and rehabilitation of sick companies, Compromises, Arrangements and Amalgamation and winding of company.

Course 2143: Business Management

After successfully completing this course, student will be able to -

- CO1: Discuss the Meaning, Definition, Features, Principles, Importance, challenges before management and Brief Review of Management Thoughts of FW Taylor & Henry Fayol.
- CO2: Discuss Meaning, Definition, Nature, Importance, Forms, Types, Steps, and limitations of Planning and Decision Making.
- CO3: Describe Meaning, Process & Principles, Departmentalization of Organization and Organization Structure, Staffing and Recruitment.
- CO4: Discuss Meaning, Elements, Principles, Techniques & importance of Direction and communication and Process & Barriers of Communication
- CO5: Explain the different theories of motivation such as Maslow's Need Hierarchy Theory, Herzberg's Two Factors Theory, Douglas Mc Gregor's Theory.
- CO6: Study the leadership style for effective management and political leadership such as Mahatma Gandhi, Dr. Babasaheb Ambedkar & Pandit Jawaharlal Nehru.
- CO7: Discuss the concept Need, Techniques, difficulties, steps and techniques of co-ordination and control.
- CO8: Apply the recent trends in business management like Business Ethics, Corporate Social Responsibility, Corporate Governance, Disaster Management, Management of Change.

Course 2253: Cost & Works Accounting-I

After successfully completing this course, student will be able to -

- CO1: Define concept of cost, Costing, Cost Accounting and Cost Accountancy
 - CO2: Classify different element of cost like Material, Labour and other Expenses.
 - CO3: Discuss Need and Essentials of Material Control, Functions, procedures and documentation of Purchase Department and types of Stock Levels.
 - CO4: Calculate stock levels such as FIFO, LIFO, Simple Average Methods, and Weighted Average Methods
 - CO5: Identify store location and layout and apply pricing methods of issue of material.
 - CO6: Study the various methods of calculating Labour Cost, Remuneration and Incentives such as Time Rate System, Taylor's Differential Piece Rate System, Halsay Premium Plan, and Rowan Premium Plan.
 - CO7: Discuss and interpret labour turnover ratio, Merit Rating, Job Analysis & Job Evaluation Key
 - CO8: Illustrate the practical problem on Direct cost.
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Course 2213: Business Administration –I

After successfully completing this course, student will be able to -

- CO1: Define Basic Concept of Business Administration and identify the Functions of Business Administration
- CO2: Outline and Discuss the various Forms of Business Organization.
- CO3: Summarize Business Environment Factors and its Implications
- CO4: Understand and Design the proposal for promotion of Business Units.
- CO5: Understand and Demonstrate the Legal Aspect and required Documents for Establishment of Business unit.
- CO6: Describe the Concept of Productivity and Getting the Knowledge for Applying for getting Certificate of ISO 9000 and ISO 14000.
- CO7: Describe and Discuss the Recent Trends in Business.
- CO8: Recognize the Problems of Industrial Sickness and Find out and determine the Solutions for Industrial Sickness.

Course 2273: Business Entrepreneurship-I

After successfully completing this course, student will be able to -

- CO1: Define the term Entrepreneurs, Entrepreneurship, Unemployment. Explain the problems of unemployment. Describe wealth creation, Entrepreneurial motive and Competencies.
- CO2: Explain the role of Vikhe Patil, Karmavir Bhaurao Patil, Bhausaheb Thorat, Ratnnappa Kumbhar and Dhanjayrao Gadgil in Co-operative Movement and Sector in Maharashtra.
- CO3: Discuss the term Creativity and process of Creativity. Identify the tools of creativity. Explain Innovation and sources of innovation.
- CO4: Define Business Ethics, CSR, Business Goals. Explain Social Responsibilities of business, Discuss the term Social Audit and Corporate Governance.
- CO5: Explain Group Entrepreneurship, illustrate individual and Group Entrepreneurship, discuss SHG and its administrative functions.
- CO6: Describe Entrepreneurial Opportunities in Service Sector, illustrate opportunities in Rural and Urban service industries.
- CO7: Define Franchising, explain the types and advantages of franchisee. Explain the steps for starting Franchisee. Discuss the term Business Process Outsourcing.
- CO8: Explain the challenges in Entrepreneurship Development. Discuss Social, Cultural, Educational, Political and Globalization challenges.

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Course 3113: Business Regulatory Framework (Mercantile Law)

After studying this course student will be able to:

- CO1: Define the terms Contract, Offer, Acceptance, Consideration, Consent, Free-Consent, Discharged of Contract. Explain legal rules as to valid offer, acceptance, consideration, consent, free-consent, discharged of contract.
 - CO 2: Define the terms Partnership, LLP, Designated partner. Explain the rights & duties of partners under Partnership Act,1932. Describe incorporation of LLP, liabilities of LLP & partners, their relations, Financial Disclosure, Conversion, Winding up and Dissolution of LLP.
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- CO3: Define the terms Sell, Agreement to Sell, Conditions & Warranties, Unpaid seller. Describe implied conditions and warranties, Explain the rights of unpaid seller, explain legal provision regarding transfer by non-owners.
- CO4: Explain e-Contracts, Digital Signature, describe formation, recognition of E-Contracts. Discuss the functions of Digital Signature and Digital Certificate.
- CO5: Define the terms Consumer, Complaint, Services, unfair trade practices, restrictive trade practices. Explain consumer protection councils, redressal agencies, describe the procedure to file complaint and resolve the complaint, relief available to customers.
- CO6: Discuss the objectives, organs, programs, activities of WIPO. Define the terms Patent, Copyright, Trademarks, Design, Geographical Indication, Trade secrets and Traditional Knowledge.
- CO7: Define the terms Negotiable Instruments, Promissory Note, Bill of Exchange, Cheque, Explain the essentials of N.I. Discuss Holder, Holder in due course, privileges of Holder in due course, kinds of endorsement.
- CO8: Explain Arbitration, essentials of arbitration agreement. Describe rights and duties of arbitrator. Define and explain Conciliation.

Course 3123: Advanced Accounting

After studying this course student will be able to:

- CO1: Impart the knowledge of Indian accounting standards and IFRS like AS- 3, AS-7, AS-12, AS-15 AS-17 to AS-25.
- CO2: Discuss Banking Company, Legal Provisions, Non - Performing Assets (NPA), Reserve Fund, Acceptance, Endorsements & Other Obligations and Preparation of Final Accounts in vertical form as per Banking Regulation Act 1949.
- CO3: Calculate amount of insurance claims using various methods like Claim for Loss of Stock, claim for Loss of Profit and Claim for Loss of Fixed Assets.
- CO4: Explain co-operative society and prepare financial reports as per Maharashtra State Co-operative Societies Act.
- CO5: Describe indirect tax like VAT & VAT Report, Service Tax, Central Value Added Tax and Income Tax - Tax Deducted at Source (TDS) and calculate tax liability using computer.
- CO6: Discuss the methods of maintaining accounts of different types of branches and Goods supplied at Cost & Invoice Price.
- CO7: Ascertain profit or loss by using various methods in single entry system like Preparation of Cash Book, Total Debtor Account, Total Creditor Account, and Final Accounts.
- CO8: Analysis and evaluate the financial performance using various ratios like Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Stock Turnover Ratio, Debtor Turnover Ratio, Current Ratio, Liquid Ratio, Debt to Equity Ratio.

Course 3153: Auditing & Taxation

After studying this course student will be able to:

- CO1: Discuss the various concepts of audit like Types of errors and frauds, Various Classes of Audit, Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit
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- CO2: Explain verification and valuation of assets and liabilities and Auditing and Assurance Standards like AAS- 1,2,3,4,5,28,29.
- CO3: Recognize Company Auditor like his Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities.
- CO4: Explain tax audit with computerized system and Scope of Auditor's Role under Income Tax Act.
- CO5: Define various concepts under Income Tax act 1961 like Income, Person, Assessee, Assessment year, Previous year, Agricultural Income, Exempted Income, Residential Status of an Assessee, PAN, TAN.
- CO6: Calculate Taxable Income under Head of Income like Income from Salary, Income from House Property, Profits and Gains of Business and Professions, Capital Gains and Income from other sources.
- CO7: Calculate total taxable Income and tax liability of an individual under chapter VIA ie deductions u/s-80C to 80 U
- CO8: Explain procedure of individual income tax filing and Income Tax Return Filing and Structure, Functions and powers of various Income Tax Authorities.

Course 3451: Cost & Works Accounting-II

After studying this course student will be able to:

- CO1: Define Overheads and classify types of overheads like functional, behaviour wise, Elementwise, Control wise, and Normality.
- CO2: Describe accounting of overheads and apply apportionment and reapportionment of overheads.
- CO3: Explain methods of overhead absorption like Under and Over Absorption of overheads its Meaning, Reasons and Accounting treatment.
- CO4: Recognize Stages in Activity Based Costing, purpose and benefits of activity based costing.
- CO5: Discuss Job Costing its Meaning, Features, Advantages and Limitations.
- CO6: Analyze and evaluate procedure of contract costing like Work Certified and Uncertified, Escalation clause, Cost Plus contract, work-in- progress.
- CO7: Prepare process cost accounting including normal and abnormal loss/gain and Joint Products and by Products.
- CO8: Prepare service costing in Motor transport service, Hospital and Hotel Organization.

Course 3453: Cost & Works Accounting- III

After studying this course student will be able to:

- CO1: Discuss the meaning and concepts of marginal costing like Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety and its application.
 - CO2: Discuss Definition and Meaning, Objectives, Procedure and Types of budgets.
 - CO3: Understand the concept of uniform costing and inter- firm comparison like Meaning and, objectives, Advantages and disadvantages.
 - CO4: Explain Meaning, objectives, Advantages and Procedure of MIS in costing.
 - CO5: Define standard cost & standard Costing, Variance Analysis & its Significance and to calculate different types of variances like Material & Labour variances.
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CO6: Discuss Meaning, Features, Advantages & Limitations of Farm Costing and preparation of farm cost statement.

CO7: Identify different cost accounting record rules u/s 148 of the companies Act 2013.

CO8: Understand the legal provisions of cost audit like Cost Audit Report and Annexure to cost Audit Report, Cost Accounting Standards issued by Institute of Cost and Management of India and Generally accepted Cost Accounting principles.

Course 3411: Business Administration-II

After studying this course student will be able to:

CO1: Discuss Meaning, Objectives of Human Resource Function, Organization, Human Resource Planning, and Emerging Concept of H.R.D. – Quality Circles –Kaizen – Voluntary Retirement Schemes.

CO2: Discuss Methods of Recruitment of manpower, Types of Interviews, and Types and Methods of Training Programmes.

CO3: Understand Career Planning Process and succession planning and Types of Career Opportunities in Public Sector and Private Sector.

CO4: Study Performance Appraisal Process its Methods and Techniques.

CO5: Discuss Scope, objectives classification and functions of marketing.

CO6: Discuss 4 P's of marketing mix like Product, Price, Place and Promotion.

CO7: Explain the Meaning, Scope, Importance, Role of advertising in modern business, Criticism on Advertising practices, Advertising media, Ethics and future in advertising.

CO8: Analyse the various modern marketing trends like Global marketing, Marketing Research, Retailing, E-Marketing, Telemarketing, Internet Marketing and M-Marketing.

Course 3413: Business Administration- III

After studying this course student will be able to:

CO1: Define the Basic Concept of Money and Finance and Describe the Functions of Money and Finance.

CO2: Student Explain the Steps in Financial Planning its characteristics of financial planning. Scope, Importance, Advantages, Limitations, of Financial Planning

CO3: Describe Capitalization and Recognize the Causes and Effects of Fair, Over and Under Capitalization.

CO4: Evaluate and Distinguish the Sources of Capital and Judge the Appropriate Source for Capital Requirement of Business.

CO5: Explain the Various Methods of Production and identify the Functions and Responsibilities of Production Management.

CO6: Understand the Preparation of Plant Layout, the Importance of good layout, factors relevant for choice of layout, Line, Process and Product layout

CO7: Apply the Various techniques of Inventory Management like EOQ, Material Requisition Planning (MRP), Just in Time (JIT), ABC Analysis.

CO8: Explain and Get the Knowledge of the Various Material Handling Devices in Business like fork lift truck, platform truck, straddle carrier, chain hoist, roller and belt conveyor, bridge crane, crawler crane.

Course 3471: Business Entrepreneurship-II

After studying this course student will be able to:

- CO1: Define the terms SSI, Product Range, Tiny Industries, Ancillary Industries, Cottage Industries. Explain the role of SSI in Indian Economy.
- CO2: Explain Business Opportunities, identifies the alternatives of opportunities, describe the steps in formation and registration procedure of SSI.
- CO3: Describe the various Organization forms, define BEP, Ratio analysis, gross and net profit ratio. Explain the term Project Audit.
- CO4: Define SFCs, SIDBI, IFCI, DIC, KVIC. Explain the Role and functions of these in financial assistance. Discuss Tax Concession and Incentives for SSI.
- CO5: Explain the term Business Plan. Discuss Financial, Marketing, Human resource, Technical and Social aspect of Business Plan.
- CO6: Describe Small Enterprise Management with various approaches. Explain Start Up Phase Management, Stability Phase, Growth Phase Management.
- CO7: Define Business Crises, Sickness. Explain various types of crises and causes of crises and Sickness.
- CO8: Explain Project Report, Format of Business Plan, Report survey of SSI, Describe Tax concession and Financial assistance available to SSI. State documents required for registration of SSI

Course 3473: Business Entrepreneurship-III

After studying this course student will be able to:

- CO1: Understand the Meaning, Definitions, Goals, Approaches of Organizational Behavior and Historical roots of Organizational Behavior and Organizational Behavior Models.
 - CO2: Explain the Determinants of individual behavior and Personality Traits, Personality Development, Emotional Intelligence, Entrepreneurial Personality.
 - CO3: Study of autobiographies of Entrepreneurs like Dr. Nilakantha Kalyani, Shri. D.S. Kulkarni, Mr. Aditya Vikram Birla, Shri. Dilip Narayan Borawake, Mrs. Jyoti Naik (Ejjat Ki Lajjat, Shri Mahila Gruh Udyog, Lijjat Papad), and Shri Ramesh J. Chavan-Thundered Unbottled.
 - CO4: Describe Group and Group Dynamics like Group task, Group size, Group formation process, Group Structure, Group Dynamics, Group Cohesion.
 - CO5: Define Team Building, Types of team, creating high performance team and Managing team.
 - CO6: Describe stress, stress management and Conflict Management and Remedies to overcome the Conflicts.
 - CO7: Use of motivation theories, Job description & Job analysis, Management by Objects (MBO)– Job rotation – Job enrichment – Employee, Involvement Programme.
 - CO8: Connect acquired knowledge & skill of organizational change and development.
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S Y B Com (Semester III) (Choice Based Credit System) Revised Syllabus (2019 Pattern)

Subject: Business Communication I

Course Code: 231

1. Objectives of the Course:

- a. To understand the concept, process and importance of communication.
- b. To acquire and develop good communication skills requisite for business correspondence.
- c. To develop awareness regarding new trends in business communication.
- d. To provide knowledge of various media of communication.
- e. To develop business communication skills through the application and exercises.

Subject: CORPORATE ACCOUNTING -I

Course Code: 232

Objectives of the course:

1. To acquaint the student with knowledge about various Concepts , Objectives and applicability of some important accounting standards associated with to corporate accounting.
2. To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
3. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
4. To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.
5. To acquaint the student with knowledge about various Concepts , Objectives and applicability of some important accounting standards associated with to corporate accounting.
6. To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
7. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
8. To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.

Subject: BUSINESS ECONOMICS (MACRO) Course Code: 233

Objectives –

- To familiarize the students to the basic theories and concepts of Macro Economics and their application.
- To study the relationship amongst broad aggregates.

- To impart knowledge of business economics.
- To understand macroeconomic concepts.
- To introduce the various concepts of National Income.

Subject: BUSINESS MANAGEMENT -I Course Code: 234

1. Objectives of the course

- a. To provide basic knowledge and understanding about various concepts of Business Management.
- b. To help the students to develop cognizance of the importance of management principles.
- c. To provide an understanding about various functions of management.
- d. To provide them tools and techniques to be used in the performance of the managerial job

Subject: ELEMENTS OF COMPANY LAW Course Code: 235

Objectives of the Program

1. To develop general awareness of Elements of Company Law among the students.
2. To understand the Companies Act 2013 and its provisions.
3. To have a comprehensive understanding about the existing law on formation of new company in India.
4. To create awareness among the students about legal environment relating to the company law.
5. To acquaint the students on e-commerce, E governance and e-filing mechanism relating to Companies.
6. To enhance capacity of learners to seek the career opportunity in corporate sector.

Subject: Banking and Finance-I (Indian Banking System - I) Course Code: 236(B)

Objectives:

- 1.To provide the knowledge about Indian Banking System.
- 2.To create the awareness about the role of banking in economic development.
3. To provide the knowledge about working of Central Banking in India.
4. To know the functioning of private and public sector banking in India.

Subject: Cost and Works Accounting -I(BASICS OF COST ACCOUNTING) Course Code: 236(E)

Objectives:

1. To prepare learners to know and understand the basic concepts of cost.
2. To understand the elements of cost.
3. To enable students to prepare a cost sheet.
4. To facilitate the learners to understand, develop and apply the techniques of inventory control.