

F.Y.B.Com- Sem.-I (w.e.f. 2016-17)

1. Financial Accountancy and Management-I

Course Objectives

- To impart conceptual knowledge of various accounting concepts, conventions and policies.
- To inculcate the knowledge about accounting methods, practices and techniques.
- To acquaint the students with working knowledge of Accounting Standards issued by the ICAI.

2. Commerce Paper I: Introduction to Business

Course Objectives

- To impart the basic knowledge of setting business unit
- To make learner aware of basic requirement and return and legal provisions for starting business
- To give elementary knowledge to learner about Entrepreneurship
- To expose them Problems and prospects of Women Entrepreneurs:
- To familiarize the learners with current trends in business.

3. Business Economics-I

Course Objectives

- To make students learn micro-economics and its application to business.
- To sound knowledge of business economics and its application through the study of case studies will help the students to understand the decision making process of business.

4. Business Communication-I

Course Objectives

- To provide the students with basic understanding of the concepts of business communication and public relations.
- To introduce the various elements of business communication and consider their roles in managing organizations.
- To examine how various elements of business communication must be coordinated to communicate effectively.
- To develop critical understanding of the different practices associated with business communication.

- To demonstrate effective use of communication technology.
- After successful completion of the course, the learner should be able to enhance his Listening, Speaking, Reading and Writing skills to meet the challenges of the world.

5. Environmental Studies -I

Course Objectives

- To impart the basic knowledge on role of Environment and Ecosystem
- To expose them to Renewable and Non-Renewable resources
- To familiarize the learners with relation between Population and the Environment
- To make learner aware of impact of urbanization on Environment

6. Mathematical and Statistical Techniques-I

Course Objectives

- To introduce Mathematics and Statistics to undergraduate students of commerce so that they can use them in the field of commerce and industry to solve the real life problems.
- To develop the skill of analyzing statistical data.
- To familiarize the students different Decision making situation and the different methods to solve and take proper decision.

7. Foundation Course-I

Course Objectives

- To understand multi-lingual, multi-ethnic, multi-religious, multi-cultural nature and political system of Indian Society.
- To study disparity in the society and important aspects of Indian Constitution.

F.Y.B.Com- Sem.-II (w.e.f. 2016-17)

1. Financial Accountancy and Management-II

Course Objectives

- To impart conceptual knowledge of various accounting concepts, conventions and policies.
- To inculcate the knowledge about accounting methods, practices and techniques.

- To acquaint the students with working knowledge of Accounting Standards issued by the ICAI.

2. Commerce Paper II: Introduction to Services

Course Objectives

- To acquaint the students with the fundamentals of services
- To develop analytical ability to plan for various services strategies
- To familiarize the learners with current trends in services.
- To make students aware of present status of E-Commerce in India.

3. Business Economics-II

Course Objectives

- To students of commerce to equip them to understand the working of a business unit in the economy.
- To the study of scientific management has been extended far beyond private business enterprises to public utilities, government and voluntary organisations. It is therefore essential for student of commerce to understand the basic principles of the market economy.

4. Business Communication-II

Course Objectives

- To develop awareness of the complexity of the communication process.
- To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener.
- To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups.
- To develop effective writing skills so as to enable students to write in clear, concise, persuasive and audience centered manner.
- To demonstrate effective use of communication technology.
- After successful completion of the course, the learner should be able to enhance his Listening, Speaking, Reading and Writing skills to meet the challenges of the world.

5. Environmental Studies -II

Course Objectives

- To acquaint the students with the fundamentals of Waste Management
- To make learner aware of different Environment Movement
- To familiarize the learners with relation between Environment and Tourism
- To expose them on impact of Industrial Development on Agriculture

6. Mathematical and Statistical Techniques-II

Course Objectives

- To introduce Financial Mathematics and develop skill to solve financial problems.
- To introduce commercial functions, derivatives and application of derivatives in optimization of business problems.
- To use statistical methods to find correlation between two variables from regression equations and predicting the value of dependent variable.
- To introduce time series analysis and Index Numbers
- To introduce elementary probability distribution.

7. Foundation Course-II

Course Objectives

- To cultivate a basic understanding about issues related economic changes and its impact on the different sector.
- To make them understand different evolution of Human Right concept
- Gain an overview of significant behavioural skills required to lead a happy life

S.Y.B.Com- Sem.-III (w.e.f. 2017-18)

1. Accountancy and Financial Management-III

Course Objectives

- To impart conceptual knowledge of various accounting concepts, conventions and policies.
- To inculcate the knowledge about accounting methods, practices and techniques particularly pertaining to partnership firms.
- To acquaint the students with working knowledge of Accounting Standards issued by the ICAI.

2. Introduction to Management Accounting

Course Objectives

- To understand the functions, advantages, limitations of Management Accounting.
- To acquaint the students to basic techniques of analysis and interpretation of financial statements including ratio analysis.
- To enable them to know the concept of Capital Budgeting with reference to time value of money.

3. Commerce –III (Management: Functions and Challenges)

Course Objectives

- To make the learners aware about conceptual knowledge and evolution of Management.
- To familiarize the learners with the functions in Management.

4. Business Economics- III (Elements of Macro Economics)

Course Objectives

- To examine the economy as a whole and inspire a consistent way of thinking about key macroeconomic phenomena.
- To introduce basic analytical tools of macro economics to evaluate macro economic conditions such as inflation, unemployment and growth and to familiarize students with certain common features of economic occurrence in the real world.

5. Advertising– I Skill Enhancement Courses (SEC)

Course Objective

- To expose them to various tools of IMC
- To make the learner aware of role of advertising in contemporary scenario
- To understand and examine the growing importance of advertising
- To acquaint students with future and career in advertising
- To familiarize the learners with current trends in advertising.

6. Computer Programming

Course Objective

- To introduce students to the foundations of computing,
- To develop basic programming and problem- solving skill.

7. Foundation Course-III

Course Objective

- To develop a basic understanding about issues related to human rights violations, ecology and urban-rural disparities in access to health and education
- To gain an overview of significant skills required to address competition in career choices
- To appreciate the importance of developing a scientific temper towards technology and its use in everyday life.

8. Business Law-I

Course Objective

- To provide the brief idea about the frame work of Indian Business Laws.
- To orient students, about the legal aspects of business.
- To familiarize the students with case law studies related to Business Law.
- To acquaint students with laws related to Indian Contract Act, Sale of goods Act, and Negotiable Instruments Act.

S.Y.B.Com- Sem.-IV (w.e.f. 2017-18)

1. Accountancy and Financial Management-III

Course Objective

- To impart conceptual knowledge of various accounting concepts, conventions and policies.
- To inculcate the knowledge about accounting methods, practices and techniques particularly pertaining to joint stock companies.
- To acquaint the students with working knowledge of Accounting Standards issued by the ICAI.

2. Introduction to Auditing

Course Objective

- To acquaint the students of types of Audits, Principles of Auditing, Audit Process and Procedures.
- To impart knowledge of Audit Planning, Procedures and Documentation and Assurance Standards.

- To instill in them elementary understanding of internal control and internal audit.
- To enable them to know the technique of Auditing viz. Vouching and Verification.

3. Commerce – IV (Management: Production & Finance)

Course Objectives

- To acquaint the learners with the basic concepts of Production Management, Inventory Management & Quality Management.
- To provide basic knowledge about Indian Financial Systems.
- To update the learners with the recent trends in Finance.

4. Business Economics IV (Foundation of Public Finance)

Course Objectives

- To provide students with the tools to understand the underlying concepts and practical tradeoffs entailed in Public finance policy alternatives.
- To enable students to understand the primary functions of government like revenue, expenditure, debt and helps to analyze Budget.

5. Skill Enhancement Courses (SEC) Semester – IV ADVERTISING - II

Course Objective

- To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
- To understand the construction of an effective advertisement
- It aims to orient learners towards the practical aspects and techniques of advertising.
- It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising

6. Computer Programming

Course Objective

- To introduce computer communication systems,
- To introduce Principles of DBMS.
- To make students amass the knowledge of DBMS using the case study of MS- ACCES.
- To develop skills to make queries using MS- ACCESS.

7. Foundation Course-IV

Course Objective

- To develop a basic understanding about significant, cotemporary Rights of citizens.
- To appreciate different approaches to understanding ecology
- To familiarize some significant modern technologies, features and its use in everyday life.
- To discuss the issues of control, access and misuse of technology.
- To gain an overview of significant skills required to address competition in career choices

8. Business Law-II

Course Objective

- To provide the brief idea about the frame work of Indian Business Laws.
- To orient students, about the legal aspects of business.
- To familiarize the students with case law studies related to Business Law.
- To acquaint students with laws related to Indian Companies Act,2013,IPR,Partnership Act,2008 and Consumer Protection Act.

T.Y.B.Com- Sem.-V (w.e.f. 2018-19)

1. Financial Accounting and Auditing VII-Financial Accounting

Course Objectives: -

- To create awareness about company accounts along with the provisions of Companies' Act and accounting as per Accounting Standards as per Indian GAAPs.
- To enable them to be aware of the basics of Accounting Standards and their application for preparation of financial statements of companies.

2. Financial Accounting and Auditing VII- Cost Accounting

Course Objectives: -

- To impart knowledge of various costs on the basis of elements of cost, behaviour of cost and functions of cost.
- To acquaint the students of classification of costs and preparation of Cost Sheet.
- To help in ascertainment of Material and Labour Cost and allocation and apportionment of overheads across cost centres.

3. Commerce – V (Marketing)

Course Objectives: -

- To understand basic concept of marketing and marketing mix
- To understand marketing philosophy and generating ideas for Marketing Information System and Marketing Research
- To make students aware about Marketing Challenges faced by Marketing Managers in 21st Century
- To update the learners with Skills required for effective marketing
- To understand Competitive Strategies for Market Leader, Market Challenger, Market Follower

4. Business Economics-V (Macro Economic Aspects of India)

Course Objectives

- To understand various macroeconomic aspects of Indian economy and recent changes in policies related to three sectors of the economy I.e. Agriculture, Industrial and service sector including foreign
- To update student about recent growing sectors and financial sectors like banking and insurance and gives an idea of money and capital market structure, growth and reforms.

5. Skill Enhancement Courses (SEC) - Export Marketing-I

Course Objective

- To acquaint the learners with the basic concepts of Export marketing
- To update the learners with Global Framework for Export Marketing
- To provide basic knowledge about Financial Incentives available to Indian Exporters
- To familiarize the learners with current trends in Export Marketing

6. Computer System and Application

Course Objective

- To introduce students the foundation of data communication, Networking and Internet
- To introduce MySQL, SQL
- To develop skill to make queries in MySQL.
- To introduce spread sheet
- To develop skill to use spread sheet for data analysis.

- Direct & Indirect Taxation Paper - II

7. Direct & Indirect Taxation Paper – I (Income Tax)

Course Objective

- To understand the basic concepts of Income, Scope of Income with reference to residential status of individuals and HUFs.
- To enable the students to know about the concept of exempt income.
- To acquaint them with computation of Taxable Income under various heads of incomes and deductions under Chapter VI-A.

T.Y.B.Com- Sem.-VI (w.e.f. 2018-19)

1. Financial Accounting and Auditing IX-Financial Accounting

Course Objective

- To create awareness about company accounts along with the provisions of Companies' Act and accounting as per Accounting Standards as per Indian GAAPs.
- To enable them to be aware of the basics of Accounting Standards and their application for preparation of financial statements of companies.

2. Financial Accounting and Auditing X-Cost Accounting

Course Objective

- To impart knowledge of various methods and techniques of costing
- To enable them to know the difference between Financial Accounting and Cost Accounting and reconcile the profits of the same.
- To provide insights into various emerging concepts of Cost Accounting.

3.Commerce – VI (Human Resource Management)

Course Objectives

- To familiarize the student with the fundamental aspects of various issues associated with Human Resource Management as a whole.

- To introduce the basic concepts, functions and processes & create an awareness of the role, functions and functioning of Human Resource Management.
- To Understand the Concept and Process of HRP
- To understand the applications of HRIS
- To familiarize students with different theories of leadership and motivation
- To make students aware about Human Resource Challenges faced by HR managers
- To update the learners with the recent trends in HRM.

4. Business Economics-VI (International Economics)

Course Objectives

- To create an awareness about an international trade, and its determinants with a detail understanding of important theories of International trade.
- To explain views related to free and protection trade, new international issues like BREXIT ASAEN, balance of payment, exchange rate and role of Central Bank in monetary management.

5. Skill Enhancement Courses (SEC) – Export Marketing-II

Course Objective

- To acquaint the learners with Product Planning and Pricing Decisions for Export Marketing
- To make students aware recent trends Export Distribution and Promotion
- To familiarize students with different sources of Export Finance
- To provide basic knowledge about Export Procedure and Documentation

6. Computer systems & Applications Paper –II

Course Objectives

- To introduce E-Commerce, E- Commerce security, its limitations and M- Commerce
- To introduce the programming Language Visual Basic.
- To develop programming skills in VB.
- To make students amass the knowledge of different functions available in spread sheet.
- To develop skill to analyze data using spread sheet.
- To introduce advanced excel.

7. Direct & Indirect Taxation Paper – II(Service Tax and MVAT)

Course Objectives

- To enable the students to acquire knowledge about negative list of services and excluded services.
- To enlighten the students with Computation of Service Tax, Cenvat Credit and other procedures.
- To acquaint the students of various definitions and concepts of MVAT viz. Point of Taxation.
- To expose them to liability for registration with reference to limits of Turnover. and computation of MVAT liability.

M.Com – Part I – Semester I (w.e.f. 2016-17)

1) Economics for Business Decision

Course Objectives

- This course is designed to equip the students with basic tools of economic theory and its practical applications
- The course aims at familiarising the students with the understanding of the economic aspects of current affairs and thereby prepares them to analyse the market behaviour with economic way of thinking
- In addition to providing an insight into application of economic principles in business decisions, it also intends to widen analytical ability of the students and to provide them a foundation for further study of economics
- In order to make the study practical oriented, the paper requires discussion of some cases involving the use of concepts of business economics

2) Cost And Management Accounting

Course Objectives

- To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
- To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporate
- To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporate

3) Strategic Management

Course Objectives

- To enable the learners to understand new forms of Strategic Management concepts and their use in business
- To provide information pertaining to Business, Corporate and Global Reforms
- To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions
- To acquaint the learners with recent developments and trends in the business corporate world

4) Ethics & Corporate Governance

Course Objectives

- To familiarize the learners with the concept and relevance of Business Ethics in the modern era
- To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context

M.Com – Part I – Semester II (w.e.f. 2016-17)

1) Macro Economics Concepts and Applications

Course Objectives

- The heavily application-oriented nature of macroeconomics course is introduced in order to enable the learners to grasp fully the theoretical rationale behind policies at the country as well as corporate level
- This course the learners to receive a firm grounding on the basic macroeconomic concepts that strengthen analysis of crucial economic policies
- Learners are expected to regularly read suggested current readings and related articles in the dailies and journals are analyzed class rooms

2) Corporate Finance

Course Objectives

- To enhance the abilities of learners to develop the objectives of Financial Management
- To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporate
- To enhance the abilities of learners to analyse the financial statements

3) Research Methodology

Course Objectives

- To enhance the abilities of learners to undertake research in business & social sciences
- To enable the learners to understand, develop and apply the fundamental skills in formulating research problems
- To enable the learners in understanding and developing the most appropriate methodology for their research
- To make the learners familiar with the basic statistical tools and techniques applicable for research

4) E-Commerce

Course Objectives

- To provide an analytical framework to understand the emerging world of ecommerce
- To make the learners familiar with current challenges and issues in ecommerce
- To develop the understanding of the learners towards various business models
- To enable to understand the Web- based Commerce and equip the learners to assess e-commerce requirements of a business
- To develop understanding of learners relating to Legal and Regulatory Environment and Security issues of E-commerce

M.Com – Part II – Semester III (w.e.f. 2017-18)

1) Direct Tax

Course Objectives

- To acquaint the students with basic principles underlying the provisions of direct and indirect tax laws.
- To develop a broad understanding of the tax laws and accepted tax practices. To give an understanding of the relevant provisions of Direct Tax Code.
- To introduce practical aspects of tax planning as an important managerial decision-making process. Expose the participants to real life situations involving taxation
- To equip them with techniques for taking tax-sensitive decisions.

2) Advanced Cost Accounting

Course Objectives

- To provide adequate knowledge on cost accounting practices
- To help students in formulating overhead using predetermined rates and Activity-Based costing.
- To summarize process cost accounting and prepare a process cost report.
- To equip the students for designing and Implementing cost control, cost reduction programme and different cost system.

3) Advanced Financial Accounting

Course Objectives

- To demonstrate how reporting is done in banking Industry.
- To help students in analyzing the report of Insurance and Banking Industry
- To help students in assessing report of company.
- To understand the concept of IFRS

M.Com – Part II – Semester IV (w.e.f. 2017-18)

1) Financial Management

Course Objectives

- To develop ability to analyze and interpret various tools of financial analysis and planning.
- To gain knowledge of management and financing of working capital.
- To understand concepts relating to financing and investment decision.

2) Indirect Tax- Introduction of Goods and Service Tax

Course Objectives

- To provide an in depth study on the various provisions of indirect taxation laws and their impact on business decision-making.
- To aims to test the student's ability to
- To understand the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act, Customs Act).
- To the assessable value of transactions related to goods and services for levy and determination of duty to liability.

3) Corporate Financial Accounting

Course Objectives

- To provide the conceptual background for corporate financial analysis from the point of corporate value creation.
- To develop theoretical framework for understanding and analyzing major financial problems of modern firm in the market environment.
- To cover basic models of corporate capital valuation, including pricing models for primary financial assets, real assets valuation and investment projects analysis, capital structure, derivative assets and contingent claims on assets.
- To focus on developing skills in analyzing corporate behavior in capital markets and the relationship of agent and principal in raising funds, allocating capital, and distributing returns.
- It provides necessary knowledge in evaluating different management decisions and their influence on corporate performance and value. The course requires the knowledge in micro and macroeconomics, accounting and banking.