



Dharmabad Shikshan Santha's  
Lal Bahadur Shastri Mahavidyalaya, Dharmabad-431809

*Pro-forma for program and course outcomes (1.6.1)*

(2021-2022)

Name of Teacher: Rajendra M. Sali

Subject: Commerce

Class: B.Com. I Year

Department: Commerce

Paper Title: 1) Fundamental of Financial Accounting

Sem- I (CBCS)

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Introduction of Accountancy	Meaning of Accountancy Objective of Accountancy ♣ Types and rules of debit and credit ♣ Journal, Ledger ♣ Indian Accounting Standard ♣ Numerical Problems on Journal and Ledger ♣	To know Basics of account
Unit: II	Final Accounts of Sole Trader	Meaning of Final Account Trading Account ♣ Profit and Loss Account ♣ Balance Sheet ♣ Adjustment Entries ♣ Numerical Problems on Final A/c of Sole Trader ♣	To learn various accounts
Unit III	Joint Venture Account	Meaning of joint venture Co-venture ♣ Numerical Problems on Joint venture ♣	Study of Joint business, company
Unit IV	Hire Purchase System:	Meaning of Hire Purchase Contract Legal Provisions Regarding Hire Purchase Contract ♣ Numerical Problems ♣	The New type of accounting on contract system
Unit V	Royalty Accounts	Meaning of Royalty Minimum Rent, Short working ♣ Numerical Problems on Royalty ♣	Meaning of Royalty and treatment in business

Course Outcome: Students understood the basic of accounting and also new accounts and its use in account writing

Name of the Teacher: R.M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Introduction to Statistics	Meaning and Definition of Statistics Scope of Statistics• Limitations of Statistics• Collection and Presentation of Statistical Data• Meaning of Primary and Secondary data.• Qualitative and quantitative data• Discrete and Continuous variables, frequency and frequency distribution.•	To know the statistics Basics
Unit: II	Measures of Central Tendency (Averages)	Meaning and Concepts of Central Tendency. Arithmetic Means: Definition, Properties of Arithmetic• Mean, Combined Mean• Positional Averages: Median• & Mode Partition Values. Empirical relation between Mean, Median and Mode.• Merits and Demerits of Mean, Median and Mode• Numerical Problems•	Types of Means
Unit: III	Measures of Dispersion	Meaning and Concepts of Dispersion. Range - Meaning, Definition, Coefficient of Range.• Quartiles Deviation, Meaning, Definition, Coefficient of Quartile Deviation• Mean Deviation - Meaning, Definition of Mean Deviation (about mean, median), Coefficient of Mean Deviation• Standard Deviation and Variance - Meaning, Definition, Coefficient of Standard Deviation Combined Standard Deviation for two groups. Coefficient of Variance - Meaning• & definition. Merits• & Demerits of Quartiles Deviation, Mean Deviation and Standard Deviation Numerical Examples.•	Concept of dispersion
Unit IV	Co-relation Analysis (Two Variables Only)	Meaning, Definition and Types of Co-relation. Karl Pearson's Coefficient of Correlation• Probable Error• Numerical Problems•	co-relation theory and use
Unit V	Regression Analysis (Two Variables only)	Meaning and Concepts of Regression Regression Lines, Regression Equations, Regression Coefficients• Relation between Coefficient Correlation and Regression• Numerical Problems•	Regression theory and use

Course Outcome: Students learnt the use of statistics in various field of life, business and research.

Name of the Teacher: R. M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Introduction to Business Economics	Meaning, Definition, Characteristics and Significance of Business Economics, Objective of a Business Firm, Characteristics of Macro and Micro Economics	To understand business economics
Unit: II	Demand Analysis	Concept of Demand, Law of Demand, Elasticity of Demand, Determinants of Elasticity of Demand. Methods of Measurement of Elasticity of Demand, Importance of Elasticity of Demand	To earn the types of various demands
Unit III	Theory of Consumer Behavior	Utility Analysis: Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility; Indifference Curve Analysis: Properties of Indifference Curve	Theory of Consumer behavior
Unit IV	Theory of Production:	Concept of Production Function, Law of Variable Proportions, Laws of Returns To Scale, Iso-Quant Curve Technique, Properties of Iso-Quant Curve	Concept of cost of production
Unit V	Theory Of Costs:	Difference Cost Concept, Short Run Cost Curves: Fixed Cost, Variable Cost, Total Cost, Average Fixed Cost, Average Variable Cost, Average Total Cost, And Marginal Cost, Long Run Cos Curves: Average Cost and Marginal Cost.	Concept of different cost

Course Outcome: The basic concepts of Business Economics, demand analysis, concept of production and different cost.

Name of the Teacher: R.M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Introduction to Business Communication	Introduction, Definitions, Basic forms of communication process. Effective communication. Development of positive personal attitudes. SWOT analysis.	To know the student what is business communication meant?
Unit: II	Corporate communication	Formal and Informal communication network. Barriers of communication. Improving communication. Group discussion, Seminar, Mock interview.	To understand the communication in company, corporate sector.
Unit III	Effective Business Communication	Definition of Effective Communication, Need of effective communication Principles of effective business communication.	How to make effective conversation?
Unit IV	Effective oral communication	Principles of effective oral communication speech preparation, Guidelines of effective speech, the art of presentation, the essential features of an interview. Distinction between written and oral communication.	Students should have ability about writing skills of corporate world
Unit V	Modern Tele Communication	Tele conferencing, E-mailing, Faxes, Tele communication, Mobile Phone Conversation, Video conferencing	Students should be able to communicate effectively

Course Outcome: Students learnt and understood how to communicate in corporate world, it developed the skill of spoken and writing business language

Name of the Teacher: R. M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Introduction to Computer	Introduction, Meaning, Definition, basic of storage and input output device, importance of computer in business and number system.	To know the basic of computer
Unit: II	Using MS-Word	Meaning and role of word processing, documents in MS word, features of MSWORD, creation and saving of word document, searching, opening, closing and printing a document, copying, moving and cutting text n word, cut, paste, moving text between documents, changing case, fonts, applying bold, underline and italic, insertion of pictures, symbols and special characters, page setting, margin styles and settings, table creation in word document, columns and rows insertion, deletion, formatting a document, formatting toolbar, table and border toolbar, border shading dialogue, bullet and numbering, mail merge procedure in word, using forms, labels and envelops, use of help in word document	Us of word in letter writing and Correspondence and all functions related to MS word
Unit III	MS-Excel	Structure of worksheet and its usage in commercial applications, creating worksheet and its usage in commercial applications, creating worksheet in MSEXCEL, formatting and layout of worksheet, Excel Templates, working with range, rows, columns, total, sorting, formatting Toolbars, moving cell contents, alignment of worksheet text, border Colour, handling workbook, working with formulas and functions – SUM, PRODUCT, AVERAGE, COUNT, MAX, MIN, SQRT etc., Chart in Excel, Types, Graphs, Axes, Variable, Labels, Legends, Titles, Analysis of Data in Excel, Exploring built in function of Excel, sharing data with other	Us of tables in letter writing and Correspondence and all functions related to MS Excel

		desktop applications	
Unit IV	MS-Power Point	Presentation in Business with Power Point; Creation of Slides, adding Object, Movies, Sound, Animation, Styles of Presentation and linking Procedures, Slides Colour Scheme, background, Custom Animation, Slide Transition, Slide Show.	Use of Power point and how to prepare it on computer
Unit V	Computer Networking (Internet)	Introduction, Importance of Internet, Internet & WWW, Internet & Email, Internet & E-Commerce, Social networking, Advantages & Disadvantages of Social Networking for Business	Use of internet and related field.

Course Outcome: Students understood the basic concept, use and importance of computer knowledge in modern times

Name of the Teacher: R. M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Consignment Accounts	Meaning of Consignment ♣ Important Terms ♣ Accounting Records ♣ Valuation of Unsold Stock ♣ Numerical Problems	Knowledge of consignment account is given
Unit: II	Instalment System	Meaning of Instalment Purchase System ♣ Numerical Problems on Installment System	What is the important of installment system in accounting?
Unit III	Accounts of Co-operative Societies	Meaning of Co-operative Societies ♣ Preparation of Final Accounts of Co-operative Society	To write the cooperative account
Unit IV	Insurance Claims:	Meaning, Types ♣ Calculation of Claims Under Loss of Stock Policy and Loss of Profit Policy only ♣ Application of Average Clause ♣ Numerical Problems	Various claims under insurance is explained
Unit V	Trust Accounting	Meaning of Trust Accounting ♣ Certain Types of Funds includes ♣ Settlement Funds, Unearned income ♣ Advances for Costs, Judgment funds ♣ Third Party Funds (Can be placed into a trust account)	What is trust and its functions

Course Outcome: Students could understand the various types of accounting types. The different use of accounting in cooperative and trust and insurance claim.

Name of the Teacher: R.M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Arithmetical Operations	Ratios, Variations and Proportions <ul style="list-style-type: none"> <li>• Simple and Compound interest</li> <li>• Commission, Brokerage, Discount</li> <li>• Numerical Problems</li> </ul>	Various uses of formulae.
Unit: II	Matrices	<ul style="list-style-type: none"> <li>• Meaning and Definition of Matrix</li> <li>• Types of Matrices</li> <li>• Addition &amp; Subtraction of Matrices</li> <li>• Multiplication of Matrices</li> <li>• Numerical Problems</li> </ul>	Matrics in statics
Unit III	Permutations & Combinations	Permutation of different things, Permutation of things not all different, restricted combination of things not all different	variouspermutaiton
Unit IV	Probability	Introduction, trial, sample space, events, classical definition of Probability, Addition and Multiplication laws of Probability (without proof), simple problems on addition and multiplication of probability.	Probability and its uses
Unit V	Index Numbers	<ul style="list-style-type: none"> <li>• Meaning, Definition and Need of Index Numbers</li> <li>• Problems involved in construction of index numbers</li> <li>• Price &amp; Quantity Index Numbers</li> <li>• Weighted Index Number</li> <li>• Laspeyre's, Paasche's and Fisher's Ideal Index Numbers</li> <li>• Numerical Examples.</li> </ul>	Uses of Index in various field of business .

Course Outcome: Proper use of statistics and the different concepts of maths students could able to understand.

Name of the Teacher: R.M. Sali



Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Perfect Competition	Definition, characteristics of perfect competition, pure v/s perfect competition, equilibrium of firm industry, price and output determination.	To know the competitions and types
Unit: II	Monopoly	Meaning, definition, characteristics of monopoly, price discrimination, favorable, circumstances to price discrimination.	Monopoly market in exconomics
Unit III	Monopolistic Competitions	Meaning and characteristics of monopolistic competition, product differentiation, price and output determination under monopolistic Competition equilibrium of firm.	The distribution of production
Unit IV	Oligopoly:	Meaning, Definition and Characteristics of Oligopoly: Price Determination Under Oligopoly:	What is Oligopoly is competition market.
Unit V	Theory of Distribution	a) Rent: Rent concept, Ricardian Theory and Modern Theory of rent, quasi rent, difference between rent and quasi rent. b) Wages: Concept of wages, marginal productivity theory and modern theory of wages. c) Interest; Interest concept, loanable funds theory and liquidity preference theory of interest. d) Profit: Nature and concept, Gross profit and Net profit, uncertainty bearing theory and innovation theory of profit.	Types of various rent and theory of rent

Course Outcome: Students could able to understand the types of business competition.

Name of the Teacher: R. M. Sali

Paper Title: 9) Modern Business Communication

B.Com. IISem

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Application for employment	Contents of application for the employment points to be considered while drafting an application, types of application, the write resume, Application on prescribed format, Application format, personal record sheet.	The type and skill of writing application for job
Unit: II	Communication Skills	Listening Skill: Principles of Effective listening, factors affecting listening skills. Interviewing Skills - Appearing an interview, conducting interviews. Speaking skills - Principles of effective speaking	The importance of various communication skill and how to improve it.
Unit III	Business Letters	Meaning of business letters, types, importance, Principles of good business letters, function of business letters, Physical appearance of a business letter.	How to write various business letters.
Unit IV	Writing Skills.	Drafting of business letters, Sales letter, office memorandum, Enquiry letter, Request letter	Methods of drafting letters
Unit V	Import Export Trade	Correspondence Procedure of Import business, prices in foreign business, Export trade correspondence, procedure of export business.	Import and export correspondence in international trade

Course Outcome: Students learnt and understood how to communicate in corporate world, it developed the skill of spoken and writing business language

Name of the Teacher: R. M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Introduction of Computerized accounting and Tally	Introduction, Meaning, Definition of computerized accounting, importance and features computerized accountancy, Importance of Using tally, advantages of Tally, features of Tally	To learn the computerized accounting with tally
Unit: II	Starting with Tally	Starting with tally, basic features of tally, Company creation for the sole trader, partnership, no trading organization. and Accounts creation in tally.	What is tally and its use in various business concern.
Unit III	Accounting with Tally	Recording of transactions in tally. All subsidiary Books with suitable illustration	To learn the account with tally
Unit IV	Modification / alteration of records in Tally	Modification / alteration of records in Tally	The methods of changing the functions.
Unit V	Report generation (procedure)	Report generation (procedure)	To generate the reports from tally

Course Outcome: Basic of Tally software and its use in computerized accounting, students learnt.

Name of the Teacher: R. M. Sali

Class: B.Com.I year

Programme Out come:

The program outcome is that , students have come to know the various types of commerce concept, along with the accounting , Economics, Stastics and Mathematics and computer knowledge in business and the skill of business communication and proper use of business language. Advance Knowledge of International trade correspondence

Name of the Teacher R. M. Sali



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*Pro-forma for program and course outcomes (1.6.1)*

(2021-2022)

Name of Teacher: Rajendra M. Sali

Subject: Commerce

Class: B.Com. II Year

Department: Commerce

Paper Title: 1) Corporate Accounting

B.Com. Sem III

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	New concept in Corporate Accounting	Introduction to corporate A/Cs transactions , ATM,CDM (cash Dispensing Machines),Bouncing of a Cheque, Debit Card, Credit Card, Demat Account, E-banking, EFT, PAN, Plastic Money, NEFT, RTGS, difference between NEFT & RTGS,I FSCCode, Swipemachine (Point of sale), Mobile Banking (phone pay, google pay), Internet Banking	In digital banking the use of corporate accounting is taught and understood
Unit: II	Issue of Shares of shares.	Meaning and process of issue of shares, forfeiture and reissue of equity shares, practical problems on accounting entries of issue, forfeiture and reissue, considering pro-rata allotment	The procedure of issue of shares and its accounting is understood by students
Unit III	Company Final Accounts	Introduction to company final accounts provisions, preparation of profit & loss account, profit & loss appropriation account, balance sheet as per revised prescribed format company act 2013	To learn the preparation of final accounts of company.
Unit IV	Redemption of Preference Shares	Meaning and procedure of redemption of preference shares, redemption out of fresh issue of equity shares,	To learn the procedure of redemption of pref.

		redemption out of revenue profit of company, practical problems on journal entries of redemption of preference shares and balance sheet after redemptions of preference shares	shares with the proper problems and methods.
Unit V	Profit Prior to Incorporation or loss.	Meaning, allocation of expenses and incomes between pre and post period, finding profit	Meaning of profit prior to Incorporation.

Course Outcome: Basic concept of Corporate accounting , digital banking use of various aspects of money transfer, its procedure and accounting, the types of shares its procedure and use raising funds and its advantages students could understand.

Name of the Teacher: R. M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Introduction to Cost	Accounting Meaning, Definition, Nature and Scope, Objectives, Concept of Cost, Elements of Cost & Classification, Methods & Techniques of Costing	To introduce costing
Unit: II	Single Output and Tender	Costing (No of Lecture 10) Meaning of Cost, Treatment of Stock of Raw Material, WIP, Finished Goods and Numerical Problems on Cost Sheet	Learn Type of costing
Unit III	Material Cost	(No of Lecture 12) Concept, Objectives, Need, Essentials of Material Control, Purchase procedures Methods of Material Issues-FIFO, LIFO, Simple & Weighted Average, Inventory Management- Fixation of Stock Levels- Minimum Level, Maximum Level, Reorder Level, Economic Order Quantity, ABC Analysis (Numerical Problems on Above)	Learn Type of costing
Unit IV	Labor Cost	(No of Lecture 12) Accounting and Control of labor cost. Time keeping and time booking. Concept and treatment of idle time, over time, labor turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.	Learn Type of costing
Unit V	Overhead Costs	Definition of Overheads, Importance of Overhead, Classifications of Overheads, Methods of Determination of Overhead Rate, Practical Problems on Machine Hour Rate	Learn Type of costing

Course Outcome: Various types of the cost incurred in business and its effect of profit is understood by the students.

Name of the Teacher: R. M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Introduction of Management	Introduction to management: Definition of management, functions of management, nature of management, scope of management, role of management.	To learn History of evolution of Management
Unit: II	Managerial Planning and Decision Making	Managerial Planning: The concept of planning, nature, importance of planning, benefits of planning, types of planning. Decision Making: Definition and concept of decision making, process of decision making.	What is planning and decision making in Business?
Unit III	Organizing and Staffing	Organizing: Definition of organizing, importance, principles of organization, types of organization, centralization and decentralization – its advantages & disadvantages. Staffing: Definition of staffing, nature of staffing, functions of staffing, steps in selection process.	What is recruitment and Types?
Unit IV	Directing and Leading Directing	Definition, nature of directing, principles of directing, importance of directing Leading: Definition, importance of leadership, types of leadership, qualities of leadership	Learn Modern management techniques
Unit V	Motivating and Controlling Motivation	Definition, characteristics of motivation, importance of motivation, types of motivations Controlling: Definition, characteristics of controlling, importance of controlling, controlling process.	To learn the various skills of management

Course Outcome: Use of Management concept and its principles in practical , students could able to understand the actual use in business houses. Various techniques of influencing the employees.

Name of the Teacher: R. M. Sali



Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Indian Contract Act, 1872	Introduction, definitions, agreement and contract, essentials of valid contract, types of contracts, modes of discharge of contract, remedies for breach of contract, e-contract	Importance of the Act 1872
Unit: II	Negotiable Instruments Act, 1881	Introduction, definitions and characteristics, promissory notes, bills of exchange, cheque, holder and holder in due course, presentation of negotiable instrument	Importance of negotiable instruments in business
Unit III	Sale of Goods Act, 1930	Introduction, importance definitions, essential elements of contract of sale, performance of contract of sale, difference between – sales and agreement to sell, sale and hire purchase, conditions and warranties, unpaid seller, rights of unpaid seller.	Details of sales of Goods Act
Unit IV	Indian Partnership Act, 1932	Meaning, essential elements of partnership, registration of partnership firm, types of partners, right of partners, duties of partners, dissolution of partnership firm.	The details and importance and types of partnership.
Unit V	Consumer Protection Act, 1986.	Introduction, important definition, complain, complainant, consumer defects, deficiency and unfair trade practices, manufacture, consumer council, consumer dispute redressal agencies – district forum, state commission, national commission	The Importance and use of Consumer Protection act and its effects on customers and sellers.

Course Outcome: To have the details knowledge of commerce students regarding the various Act in Practical

Name of the Teacher: R. M. Sali

Paper Title: 5) Fundamental of Income Tax B.Com. Sem III

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Introduction & Basic Concepts	Brief history of income tax act 1961, agriculture income, person, previous year, assessment year, assesses, income, gross total income, total income	Learn How Income Tax Started in India?
Unit: II	Exempted Incomes under Section 10	Exempted Incomes under Section 10	To concept of Income Tax
Unit III	Income from Salary.	Salary (Sec. 17), allowances (Sec. 10), perquisites (Sec. 17), employee's provident fund, deductions under section 16, practical problems on computation of taxable income from salary	Examples of Income From salary
Unit IV	Income from House Property.	Basis of charge (Sec. 22), deductions under section 24, practical problems on computation of taxable income from house property	Examples of Income from House Property
Unit V	Income from Business and Profession.	Meaning of business and profession, meaning of profit, inadmissible incomes chargeable under Section 28, admissible deduction under Section 30 to 37, computation of income from business and profession	Examples of actual practical

Course Outcome: Basic concept of Income Tax, the evolution of Income Tax , Types of various Income have been understood by the students .

Name of the Teacher: R. M. Sali

Paper Title: 6) Advance Corporate Account B.Com. Sem IV

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Amalgamation of companies:	Meaning and causes of amalgamation of companies, methods of purchase consideration opening and closing entries in the books of companies and preparation of balance sheet	Procedure of coming together of two or more companies and its procedure.
Unit: II	Redemption of Debenture	Meaning, types of debentures, Redemption of debenture, Problem on sinking fund Method only	Procedure of redemption of debentures
Unit III	Reconstruction of a company.	internal reconstruction only preparation of revised balance sheet	Procedure of reconstructions and its accounting.
Unit IV	Holding Company	Account Meaning of holding company and subsidiary company, holding company accounts with its only one subsidiary company, consolidated balance sheet, pre-acquisition and post-acquisition of profit intercompany debt and bills and debenture, cost of control, minority interest, and practical problem on consolidated balance sheet	What is the meaning of holding company, types of other companies?
Unit V	Liquidation of a company	Meaning and cause of liquidation of a company, process of liquidation of a company, Role of company liquidation, accounting treatment of voluntary liquidation of a company	What are the methods of liquidations and winding of companies?

Course Outcome: to study the advanced accounting used in Business and use of the same at various stages of business needs.

Name of the Teacher: R. M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Cost Accounting Records of	Cost Audit Nature and scope of cost audit. Cost accounting records and cost audit, under company act- cost audit techniques and programs, cost audit report, cost auditor – appointment, rights and responsibilities	To understand the costing accounting and audit
Unit: II	Process Costing	Meaning and Features of Process Costing Treatment of Normal loss. Abnormal loss and Abnormal Gains Joint Products By – Products and Accounting Practical Problems on above.	Process costing new technique
Unit III	Contract costing	Meaning and features of Contract costing contract v/s Job costing Treatment of profit and Reserve Profit, value of work-in-progress and Practical Problems on Preparation of contract Account and Balance sheet.	costing new technique
Unit IV	Service Costing: Industry.	Service Costing: Meaning and Features of operating costing service cost unit. Single and Compound unit. Practical Problems on Transport Industry.	costing new technique
Unit V	Reconciliation of Cost and Financial Account	Need of Reconciliation, reasons for Disagreement in Profit as per cost and Financial Accounts Methods of Reconciliation Procedure of Reconciliation Practical Problems on Preparation of Reconciliation Statement.	costing new technique

Course Outcome: To study the importance of the various costing methods to reduce the cost of the production.

Name of the Teacher: R. M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Management Thinkers & Theories	Henry Fayol and his 14 principles of management, F.W. Taylor and his principles of scientific management, Peter F. Drucker and his contribution to management, Abraham Maslow's theory of motivation, Hertzberg's two factor theory, MacGregor's X and Y Theory, McClelland's theory of needs	The management thinkers and its development
Unit: II	Training & Development	Meaning of training, definition, importance of training, nature of training, types of training, evaluation of training programme, objectives of development, process of development.	Training and its important in development of employees performance
Unit III	Performance Appraisal	Meaning, need of performance appraisal, purpose of performance appraisal, process of performance appraisal, methods of performance appraisal, advantages of performance appraisal.	To check the performance, by using the various procedure of analysis.
Unit IV	International Business	Management Meaning, characteristics of international company, modes of entering the international business market, factors behind the growth of international business, SAARC, NAFTA, ASEAN	To study the management of international Organizations.
Unit V	Recent Development in Management	Total Quality Management, Quality Circle, Management Information System, Bench Marking.	The techniques of management.

Course Outcome: To study the history of management , study of Management thinkers and various modern techniques of management to develop the performance and productivity of employee.

Name of the Teacher: R. M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Introduction Concepts of corporate law in India, Company definition, meaning, nature and its characteristics; types of companies, Process of incorporation of Joint Stock Company	Concepts of corporate law in India, Company definition, meaning, nature and its characteristics; types of companies, Process of incorporation of Joint Stock Company	To give the details of corporate law .
Unit: II	Incorporation of the company	Promoters: meaning, position, duties, rights, responsibilities and liabilities, Memorandum of association and its alteration, Articles of association its alteration, Prospectus: Definition, abridged prospectus, misrepresentations and penalties	To understand the procedure of incorporation of the company
Unit III	Financial Structure	Equity shares with differential rights, preference shares, types of preference shares, Issue of shares at par, premium and discount, Forfeiture and surrender of shares, Bonus issues, right issues, sweat	The capital structure of the company is understood with the different issue of shares.
Unit IV	Membership in a Company	Modes of acquiring membership, Rights and privileges of members, register of members Dematerialization and Dematerialization of securities, Transfer and transmission of securities in physical and dematerialized forms Nomination equity shares issue, employee's stock option scheme Debentures, types of debentures, stock, Bonds, recent trends and dynamics of corporate debts financing, Debenture trust deed and trustees, Conversion and redemption of	To learn the procedure how to acquire the membership of the company.

		debenture	
Unit V	Corporate Governance	Significance of Corporate Governance, Corporate social Responsibility, Corporate Criminal Liability, Corporate Liability under Environmental Laws, Offences and Penalties of Company under Companies Act, 2013	To learn the operation and administration procedure of the corporate field

Course Outcome: To The various aspects and procedure of shares and debentures its issue and redemption

Name of the Teacher: R. M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Income from Capital Gain	Meaning of capital asset (Sec. 2), types of capital index, deductions under section 54, practical problems on computation of income from capital gain.	Regarding the capital gain under income Tax Act
Unit: II	Income from Other Sources	Meaning of income from other sources, charge-ability of income under Section 56, allowable deductions under Section 57, computation of income from other sources	Various sources of Income Are Studied
Unit III	Deductions from Gross Total Income	Meaning of Gross Total Income, deduction under chapter VI A, under Section 80C, 80D, 80DD, 80E and 80U	The deduction under Income Tax sections is understood.
Unit IV	Computation Total Income	Computation of Total Income	To learn the computation of total Income
Unit V	Computation of Tax Liability	Computation of tax liability for assessee age below 60. assets (Sec. 48), period of holding, meaning of transfer (Sec. 2), cost inflation	To learn the computation of tax and how to pay with responsibility

Course Outcome: To learn the methods and details of Income Tax provisions in order to computation of Income Tax.

Name of the Teacher: R. M. Sali



Class: B.Com.IIyear

Programme Out come:

The program outcome is that, students have come to know the various types of commerce concept, along with the accounting, Management and its use in actual nosiness and also the Income tax law and its some provision for computing the income, The study of mercantile law, in short, the theory and practical in respect of subject related to the practical use of the commerce in business and actual

Name of the Teacher R. M. Sal



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*Pro-forma for program and course outcomes (1.6.1)*

(2021-2022)

Name Of Teacher: Rajendra M. Sali

Subject: Commerce

Class B.Com III Year

Department: Commerce

Paper Title: 1) Advanced Accounting

B.Com. Sem.V

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Government Accounting	Introduction to Government Accounting, Concept, Features and Objectives, types of Government Accounting, Consolidated funds, Contingency funds, Public Accounts, Government accounts at all levels like federal, State and local. Functions of government accounting, provide quantitative information in financial nature, make more and efficient decision for public services	Procedure of accounting in various Govt. departments e.g., State govt. Local bodies etc.
Unit: II	Hotel Business Accounting	Meaning, Importance of Hotel Business Accounting, Preparation of Final Accounts of Hotel Business	How to prep the hotel accounting
Unit III	Underwriting of Shares and Debentures	Basic Concepts, Underwriting Commission, Preparation of Underwriters Account	Study of Underwriting and issue of share.
Unit IV	Branch Accounting	Introduction, Meaning of Branch Account, Types of Branches, Preparation of Branch Accounts as per Debtor's system and Stock and Debtors system only	Branch and Head office accounting is taught.

Unit V	Agriculture Accounting	Introduction, Meaning, Importance of Agriculture Accounting, Preparation of Agriculture Account. Problems on Farm Accounting	
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Course Outcome: To learn the methods and details of accounting and advanced study of the various accounting is taught and the accounting system followed in various government departments.

Name of the Teacher: R. M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Introduction to Management Accounting	Meaning - Nature - Scope and Functions of Management Accounting - Role of Management Accounting in Decision Making - Management Accounting and Financial Accounting	To learn the accounting to guide the management
Unit: II	Fund Flow Statement	Introduction- Meaning, Importance and Limitations of Fund Flow Statement- Preparation of Statement of in Working Capital and Fund Flow Statement.	The fund position of a firm is to be understood
Unit III	Cash Flow Statement	Meaning, Significance and Limitations of Cash Flow Statement, Preparation of Cash Flow Statement with reference to Accounting Standard No .3 (AS-3) (Indirect method only)	The liquidity of a firm is decided by these calculations
Unit IV	Marginal Costing and Break-Even Analysis	Meaning, Advantages and Disadvantages of Marginal Costing, Cost Volume Profit Analysis, Break Even, Profit	The technique of costing and reducing cost is learnt
Unit V	Budget and Budgetary Control	Meaning, Objective, Advantages and Limitations of Budget and Budgetary Control, Preparation of Production Budget, Sales Budget	Budgets of the business houses are prepared for the operations

Course Outcome: To learn the methods and details of accounting and advanced study of the various accounting is taught. The accounting is helpful to the management.

Name of the Teacher: R. M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Introduction to Auditing	Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Inherent Limitations of Audit, , Principles of Audit, Types of Audit, Advantages of Independent Audit, Auditing Vs Accounting, Auditing Vs Investigation	What is auditing is understood by the students
Unit: II	Company Auditor	Eligibility and Appointment, Qualifications, Disqualifications, Rotation and Removal of Company Auditor, Powers and Duties of Company Auditor.	What are the duties of company auditor and importance in the company
Unit III	Audit Planning, Procedures and Documentation	Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan, Audit Program Meaning, Factors to be Considered, Advantages, Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Audit Working papers, Audit Notebook	What is the method and procedure of the auditing and importance provisions of the audit objective?
Unit IV	Detection and Prevention of Fraud	Errors-meaning, Types of Errors - Commission, Omission, Principle and Compensating, Types of Frauds, Auditor's Duties and Responsibilities in Respect of Fraud & errors	How to detect and correct the errors of the accounting and find out the frauds in financial matter
Unit V	Audit Evidence	Introduction, Evidence for Assertions, Formation of Opinion, Type of Evidence, Audit Techniques of Collecting Audit Evidence, Audit Sampling, Types of Sampling.	To learn the documentary evidence of the auditing.

Course Outcome: To learn the methods and details of how to audit the accounting and details of the various accounting and detection of the errors is taught. The important role of the auditor in efficient accounting.

Name of the Teacher: R. M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	An Introduction to Human Resource Management	Concept & nature of HRM, Evolution of HRM, objectives & Scope of HRM, Functions of HRM, Importance of HRM, Role & Qualities of HR manager	Evolutions of Management and the thinkers of the management are studied.
Unit: II	Human Resource Planning	Meaning, HR forecasting & Procurement, Advantages of HR Planning, Factors Influencing HR Planning, Job design & analysis, job description & Specification	The procedure to plan the Human resource in business organization.
Unit III	Human Resource Recruitment & Selection	Meaning, Definition, purpose and importance of HR Recruitment sources & Techniques of HR Recruitment, factors affecting HR recruitment, selection process, Interviews: objectives & Types, nature of Placement & Induction.	The recruitment procedure of employee and the sources of recruitment.
Unit IV	Wages & Salary Administration	Concept & objectives of wages & salary administration, Principles of wages & salary administration, components of remuneration, Theories of wages: - (Subsistence Theory, Wage fund theory, bargaining theory, comparative advantage theory) factors affecting wage & salary level	The wages and salary and the procedure of various theory.
Unit V	Performance Appraisal	Concept & Objectives of performance appraisal, process of performance appraisal, methods of performance appraisal, benefits of performance appraisal, Barriers to effective performance appraisal	To analyses the performance of the employee.

Course Outcome: To learn the Management of Human Resources management and the human relations and role of the employee in the organization .

Name of the Teacher: R. M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Introduction to Indian Economy	Meaning and Underdeveloped Economy, Basics Characteristics of Indian Economy, Major Issues of Development, The Determinants of Economic Development	Basics Characteristics of Indian Economy, Major Issues of Development, The Determinants of Economic Development
Unit: II	National Income of India No. of Lectures	National Income Estimates in India, Trades in National Income, Growth and Structure, Limitations of National Income, Estimation in India	Trades in National Income, Growth and Structure, Limitations of National Income, Estimation in India
Unit III	Infrastructure in Indian Economy	<p>Energy- Sources of energy, importance of energy in economic development, development of energy sector in India, the energy crisis in India and its remedies.</p> <ul style="list-style-type: none"> <li>• Transportation- Road transport- significance of road transport in economic development, development of roads, problems and remedies in road development, National Highway Development Plan</li> <li>• Railway transport- significance of rail transport, development of railways in India, problems and remedies of railway transport.</li> <li>• Water transport- Development of water transport in India, problems and remedies of water transport system.</li> <li>• Air transport- Significance of air transport, development of air transport, problems and remedies of air</li> </ul>	The Importance of infrastructure such as Railway, Roads Water routes its role in economic development.

		transport.	
Unit IV	Occupational Structure and Economic Development No. of Lectures	Economic Development and Occupational Distribution, Change in Occupational Distribution in selected Countries, Workforce Participation Rates in India, Occupational	Occupational Distribution, Change in Occupational Distribution in selected Countries,
Unit V	Infrastructure in Indian Economy No. of Lectures	Energy and Power, Transport System in India and Economic Development, Communication System in India, Urban Infrastructure	Development, Communication System in India, Urban Infrastructure

Course Outcome: To learn the Structure e of Indian economy with the characteristics, objective, Occupational structure and infrastructure of the development.

Name of the Teacher: R. M. Sali



Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Marketing:	Meaning and Definitions, Approaches to the Study of Marketing, Importance of Marketing, Scope of Marketing, Concept of Marketing Management, Function of Marketing Management, Marketing Management in India	To learn the scope and importance of marketing and its basic concept.
Unit: II	Marketing Planning:	Meaning and Definitions, Objectives of Marketing Planning, Process of Marketing Planning, Kinds of Marketing Planning. Marketing Program: Concept, Factors affecting Marketing Program.	To learn the basic objectives and planning of marketing
Unit III	Product and Pricing Decisions:	Concept of Product, New Product Development Process, Classification of Product, Concept of Pricing, Importance of Decisions, Factors affecting Decisions.	To learn the concept of product and process of classification and decisions of pricing.
Unit IV	Physical Distribution and Promotion:	Concept of Distribution Channels, Importance of Distribution Channels, Function of Distribution Channels, Concept of Sales Promotion, Importance of Sales Promotion, System of Sales Promotion	To learn the distribution of product in different area of marketing region and to learn the sales promotion and sales promotion system.
Unit V	Marketing Information System:	Concept, Features of Marketing Information System, Objectives & Importance of Marketing Information System, the Role of Computer in Marketing Information System	To learn how to use the marketing information system.

Course Outcome: The new concept of Modern Marketing is taught to the students to be aware of the modern changes in the field of marketing.

Name of the Teacher: R. M. Sali

Unit Number	Unit Name	Topics	Unit-wise outcome
Unit: I	Objectives and Strategy of Economic.	Planning Objectives of Economic Planning in India, Mixed Economy and Economic Planning, Models of Economic Development-Nehru Vs Gandhi, LPG Model of Development, PURA-A Gandhian Approach to Development	To learn the mixed economy and LPG policy
Unit: II	Industrial Policy and Economic Development	Key Features of Industrial Policy- 1956, 1977, 1980, 1991 & onwards.	To study the various Five years development Plan
Unit III	Public Sector and Disinvestment Policy	Disinvestment, Emergence of Disinvestment Policy, New Directions of Policy on the Public Sector	To learn the concept of disinvestment policy and Indian Economy
Unit IV	Privatization and Globalization of Indian	Economy Comparison of the Public Sector and Private Sector, Economic Reforms since 1991, Privatization-The Alternative Models, Globalization and its Impact on Indian Economy	Comparison of private and Public sector
Unit V	The Parallel Economy	Meaning of Parallel Economy, Impact of Black Money, Incomes on the Economic and Social System, Factors Responsible for Generation of Black Money, Evaluation of Policy Package to Control Parallel Economy	Parallel economy and it effect on economy, Reason of Creation of Parallel economy.

Course Outcome: The new concept of Mixed economy, LPG policy the comparison of Private and Public sector in mixed economy, Also the bad effects of parallel economy.

Name of the Teacher: R. M. Sali

Class: B.Com.III year

Programme Outcome: The basic things related to Accounting , Auditing and its procedure and use in business , Study of Indian Economy, along with the HRM and Marketing system and its use in development of Human power and by using the marketing skill to be able to get jobs in wide range of financial and corporate sector.

Name of the Teacher: R. M. Sali