



PROGRAMME: BACHELOR OF COMMERCE&MANAGEMENT (B.Com)

PROGRAMME OUTCOME

SR.NO	PROGRAMME OUTCOME
1.	After completing three years for Bachelor in Commerce (B.COM) program, students will gain knowledge and understanding of the fundamental concepts of Commerce, Accountancy and Finance.
2.	The commerce curriculum offers a number of specialization and practical exposure which will equip the students to face modern day challenges and prepare them for entrepreneurship and industrial needs.
3	Students can pursue research and higher education in M.Com. MBA. CA. M.Phil. Ph.D. as well as competitive exams.
4	The students are equipped with communication and professional soft skills to help them relate and adjust in business atmosphere.
5	Student insight about business ethics and values will sensitize them towards social responsibility and commitment.

PROGRAMME SPECIFIC OUTCOME

DEPARTMENT OF ACCOUNTANCY

SR.NO	PROGRAMME SPECIFIC OUTCOME
I	Learners will be able to apply different concepts in starting and managing the business and they will also realize their social responsibilities.
II	Learners will be capable in preparing financial statements of business using accounting principles, concepts, conventions and provisions.
III	Learners will be able to implement traditional and modern strategies and practices of costing, banking, economics, marketing, management, auditing and taxation.
IV	Learners will be able to use mathematical and statistical tools in academics, business and research.
V	Learners will be able to go for higher education and advance research in the field of commerce and finance or he/she can easily go for the future oriented professional exams like CA, CS, ICWA and other competitive examination.
VI	The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
VII	Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
VIII	Learners will aware of cultural differences and able to account for these in developing solutions to commerce related problems.
IX	Learners will gain systematic and subject skills within various disciplines of Finance, Auditing, Taxation, Accounting, Management, Communication and computer.

COURSE OUTCOME:

B.Com IN ACCOUNTANCY

SEM: I

ACCOUNTANCY AND FINANCIAL MANAGEMENT

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
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I	To teach provision of Accounting Standard- I, II and IX and its application.	The Students will learn the concept and provision of Accounting Standard I – Disclosure of Accounting policies, AS-2- Valuation of Inventory and AS-9- Revenue Recognition and its application in accounting procedure.
II	To teach the form and layout of Final Account of Manufacturing Concern.	The students will learn the Format, Entries and accounting procedures of preparation of Final Account of Sole Proprietary Concern.
III	To teach the concept and procedure of preparation of Departmental Final Account.	The students will understand the concept and accounting procedure of Departmental Final Account and its different adjustments.
IV	To teach the concepts, methods and accounting procedures of Hire Purchase System.	The students will understand the concept of Hire purchase System, different methods and accounting procedures applied in Hire Purchase System.

SEM-II

ACCOUNTANCY AND FINANCIAL MANAGEMENT

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
I	To teach the concepts and accounting procedures of Accounting from Incomplete Records (conversion method of Single Entry System).	The Students will learn the concept of Accounting from Incomplete Records and they will also understand the methods of conversion of single entry system.
II	To teach the concepts, types and accounting procedures of Consignment Account.	The students will understand in detail the concepts of Consignment Account and the stages involved in accounting procedure of Consignment Account.
III	To teach the concepts, types and accounting procedures of Branch Account.	The students will be able to understand the concept of Branch Account and different types of Branch and accounting procedure to maintain the record of Branch Account.
IV	To teach the concepts, different terms involved and accounting procedures to calculate the Insurance claim in the case of loss due to fire.	The students will understand the concept and of fire insurance claim and they will also learn how the Insurance claim can be calculated by following accounting procedure in the case of loss due to fire.

SEM-III

ACCOUNTANCY AND FINANCIAL MANAGEMENT

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
I	To teach the formats and various adjustments applicable in partnership final account.	The students will understand the basic format and different adjustments applicable in partnership final account including adjustment of Admission, Retirement and Death of a partner.



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II	To teach the concepts of piecemeal distribution of cash and its accounting procedure.	The students will understand the basic concepts and accounting procedure of piecemeal distribution of cash at the time of dissolution of partnership of firm.
III	To teach the concepts, objects and accounting procedure of Amalgamation of Partnership Firm.	The students will learn the concepts, objects and accounting procedures to be followed in the case of Amalgamation of Partnership Firm.
IV	To teach the concepts and the accounting procedure to be followed in conversion of partnership firm in to a Limited Company.	The students will learn the concepts and the accounting procedure to be followed in the case of conversion of partnership firm in to a Limited Company.

SEM-III

INTRODUCTION TO MANAGEMENT ACCOUNTING

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
01	To teach the concept of management account and financial statements as well as different tools to analyze the financial statement of the companies.	The students will be able to understand the concept of management account and financial statement. They will also understand various tools available to analyze the financial statement of different companies.
02	To teach concept, different types of ratio and its interpretation.	The students will be able to understand the concept of ratio analysis and they will also understand different types of ratios available for analyse and interpretation of different companies financial statement of different companies.
03	To teach concept, types and accounting procedure of working capital.	The students will learn different types of working capital requirement for the smooth functioning. They will also learn the accounting procedure to calculate the working capital requirement for different situation.
04	To teach concept, types and techniques of capital budgeting.	The students will be able to understand the concept, different types and techniques available for capital budgeting before making any capital investment.

SEM-IV

AUDITING

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
01	To teach the concept of auditing, errors and frauds, principle of audit and different types of audit.	The students will be able to understand the concept of auditing which will help them to understand different types of errors and frauds. They will also learn different types of audit.
02	To teach audit planning, audit program and audit working paper.	The students will understand audit planning, audit program and audit working paper in detail which will



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		help them the role of audit plan and program in auditing procedure.
03	To teach concept, importance and role of test check, sampling technique, internal control and internal audit.	The students will understand in detail the concept, role and importance of test check, sampling techniques, internal control and internal audit.
04	To teach concept and procedure of vouching and verification.	The students will learn in detail the concept and procedure of vouching of income and expenditure and verification of assets and liabilities.

SEM-IV

ACCOUNTANCY AND FINANCIAL MANAGEMENT

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
I	To teach meaning, types and formation of company and accounting for issue of shares and debentures.	The students will learn different types of companies, procedures & formation of company, and will also understand the accounting procedure for issue of shares and debentures.
II	To teach the concept, method and accounting procedure of redemption of preference shares.	The students will be able to understand the concept, different methods and entire accounting procedure of redemption of preference shares.
III	To teach concept, terms, methods and accounting procedure for redemption of debentures.	The students will understand concept, terms, different methods and whole accounting procedure for redemption of debentures.
IV	To teach concept of Profit Prior to Incorporation (PPI), allocation of experts and its treatment and accounting procedure to calculate the profit prior to incorporation.	The students will understand the concept and accounting for calculation of Profit Prior to Incorporation (PPI) and will also learn the basis of allocation of expenditures.

SEM-V

COST ACCOUNTING

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
I	To teach the concepts and importance of Cost Accounting system.	The Students will understand the concept of cost Accounting system and will be able to differentiate between cost accounting and financial accounting.
II	To teach the concept of Stock Valuation, Purchasing function, stock level etc.	The students will learn Inventory valuation techniques, Material control techniques Stock procedure etc.
III	To teach the students Labour Costing, Labor Turnover Labour Idle Time and Remuneration methods of labour.	The students will be able to understand the concept and causes of Labour Turnover and idle time. They will also be able to understand the remuneration





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		method.
IV	To teach the students the concept, Classification, Benefits and Allocation of Overheads.	The students will understand the concept and benefits of overheads for the purpose of correct cost calculation.
V	To teach the students concepts of Cost classification, treatment of non-cost item, Determination of total cost and preparation of cost sheet.	The students will be able to understand the basis of cost classification and treatment of non-cost item. They will also understand how the cost sheet is prepared to find the total cost of product.
VI	To teach the concepts, causes and procedure of Reconciliation of Cost and Financial records.	The students will understand the concept and causes of Reconciliation between Cost and Financial records and will also understand the accounting procedures of Reconciliation.

SEM-V

Financial Accounting

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
I	To teach the format and accounting procedure of final account of the companies as per the revised schedule VI	The students will understand the provisions of Companies Act 2013 regarding the accounting procedure to be followed while preparing the final account of the companies.
II	To teach the concepts, legal aspect and the accounting procedure of internal reconstruction.	The students will be able to understand the concept, legal aspect and the accounting procedure to be followed in the case of Internal Reconstruction.
III	To teach the concepts, conditions and accounting procedure to be followed in Buy-Back of equity shares.	The students will be able to understand the concept and conditions of Buy-Back to be fulfilled as per the Companies Act 2013, further they will be able to follow the accounting procedure in the case of Buy-Back.
IV	To teach the basic concepts of investments, its type and accounting procedure to record the transactions related to investment accounts.	The students will be able to understand the basic concept of investments, its type and accounting procedure to be followed to record the transactions related to investment accounting.
V	To make the students aware with Ethical Behavior and its importance in financial reporting.	The students will be able to understand the basic concept of Ethical Behavior and its importance in the accounting system as well as at the time of financial reporting.

SEM-VI



Financial Accounting

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
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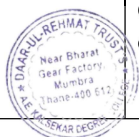
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I	To teach the concepts, methods and accounting procedure of Amalgamation, Absorption and External Reconstruction with reference to A.S- 14	The students will be able to understand the concept, methods of Amalgamation, Absorption and External Reconstruction and they will also be able to understand the accounting procedure to be followed in amalgamation as per A.S-14
II	To teach the concepts, need of currency conversion and accounting procedure to record the Foreign Currency Transaction as per AS- 11	The students will be able to understand the concept, methods, need of currency conversion and accounting procedure to be followed to record the foreign currency transaction as per AS- 11
III	To teach the concepts, provision and the accounting procedure of Liquidation of Companies.	The students will be able to understand the concept, provision and the accounting procedure to be followed in the case of Liquidation of companies
IV	To teach the concepts of underwriting and the procedure to calculate the liability of underwriters in the case of Underwriting of Shares and Debentures.	The students will be able to understand the concept of underwriting and the accounting procedure to be followed to calculate the liabilities of underwriters in the case of underwriting of shares and debentures.
V	To teach the concepts of Limited Liability Partnership (LLP) and its formation and the accounting procedure to convert the partnership in to Limited Liability Partnership (LLP).	The students will be able to understand the concept of Limited Liability Partnership (LLP) its formation and the accounting procedure to be followed at the time of conversion of the partnership in to Limited Liability Partnership (LLP).

SEM VI

COST ACCOUNTING

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
I	To teach the concepts of Cost Control, methods and importance of Cost Control Accounts.	The Students will understand the concept of Cost Control as well as they will be able to follow the accounting procedures of Cost Control Account.
II	To teach the concepts, methods of Contract Costing and its accounting procedures.	The students will be able to understand the concept, methods and the accounting procedure of Contract Costing.
III	To teach the concepts, methods of Process Costing and the Treatment of Process loss and determine the process cost including By product and Joint Product.	The students will be able to understand the concept, methods and the accounting procedure of Process Costing including treatment of By product and Joint Product.
IV	To teach the concepts of Marginal Costing and application of Marginal costing in Decision making.	The students will understand the concepts as well as the methodology to calculate the marginal cost of the product under varied situation.





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V	To teach the students concepts of Standard Costing and variance analysis.	The students will be able to understand the concepts of Standard Costing and will be able to calculate the Actual Cost, Standard Cost and Variance analysis under different situations.
VI	To teach the Emerging concepts of Cost Account Like Target Costing , Life cycle costing etc.	The students will be aware about the Emerging Concepts of Cost Accounting and its importance as well as utilization in Cost A/c.

