

## Board of Studies in Accountancy & Taxation

<b>Name of the Programme</b>	<b>: M. Com.</b>
<b>Programme Code</b>	<b>: M.Com.</b>
<b>Class</b>	<b>: M.Com. Part-I</b>
<b>Semester</b>	<b>: I</b>
<b>Course Name</b>	<b>: Management Accounting</b>
<b>Course Code</b>	<b>: COMMA4101</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### Course Objectives:

1. To know the concepts, tools and techniques of management accounting.
2. To understand the role of management accounting in providing information for internal decision-making.
3. To describe the primary functions performed by management accounting, including planning, controlling, and decision-making.
4. To impart the knowledge of Financial Statement Analysis, Utility of Cash flow & fund flow Analysis.
5. To understand how to calculate different types of ratios for different purposes.
6. To get in-depth knowledge about working capital management and its components.
7. To impart the knowledge of different factors affecting working capital.

### Course Outcomes (COs):

**By the end of the course, students will be able to:**

- CO1. The students will acquire the knowledge of concepts, tools and techniques of management accounting.
- CO2. The students will understand the role of management accounting in providing information for internal decision-making.
- CO3. The course will describe the primary functions performed by management accounting, including planning, controlling, and decision-making.
- CO4. The course will impart the knowledge of Financial Statement Analysis, Utility of Cash flow & fund flow Analysis.
- CO5. The students will understand how to calculate different types of ratios for different purposes.
- CO6. The course will help the students to get in-depth knowledge about working capital management and its components.
- CO7. The course will impart knowledge of different factors affecting working capital.

\*\*\*\*\*

## Board of Studies in Accountancy & Taxation

<b>Name of the Programme</b>	<b>: M. Com.</b>
<b>Programme Code</b>	<b>: M.Com.</b>
<b>Class</b>	<b>: M.Com. Part-I</b>
<b>Semester</b>	<b>: I</b>
<b>Course Name</b>	<b>: Advanced Accounting</b>
<b>Course Code</b>	<b>: COMAA4103</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### Course Objectives:

1. To acquire the knowledge of basic accounting concepts.
2. To aware about the accounting standards used in India.
3. To prepare consolidated financial accounts of holding company.
4. To understand the accounting procedure of liquidation of company.
5. To aware about the accounting Inflation Accounting and Human Resource Accounting
6. To aware about the accounting Social Accounting and Accounting in computerized environment
7. To explore the impact of exchange rate fluctuations on the financial statements of foreign branches.

### Course Outcomes (COs):

**By the end of the course, students will be able to:**

- CO1. Acquire the knowledge of basic accounting concepts.
- CO2. Aware about the accounting standards used in India.
- CO3. Prepare consolidated financial accounts of holding company.
- CO4. Understand the accounting procedure of liquidation of company.
- CO5. Aware about the accounting Inflation Accounting and Human Resource Accounting
- CO6. Aware about the accounting Social Accounting and Accounting in computerized environment
- CO7. Explore the impact of exchange rate fluctuations on the financial statements.

\*\*\*\*\*

## Board of Studies in Accountancy & Taxation

<b>Name of the Programme</b>	<b>: M. Com.</b>
<b>Programme Code</b>	<b>: M.Com</b>
<b>Class</b>	<b>: M.Com. Part-I</b>
<b>Semester</b>	<b>: I</b>
<b>Course Name</b>	<b>: Income Tax</b>
<b>Course Code</b>	<b>: COMIT4104</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### Course Objectives:

1. To acquire the knowledge of history and basic concepts of Income Tax Act, 1961.
2. To know about various exemptions available under Income Tax Act.
3. To impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
4. To understand how to compute Income under different heads of income.
5. To know the information about expenses expressly allowed and disallowed under Income Tax Act.
6. To acquire the knowledge regarding the claiming of various deductions under Income Tax.
7. To equip the students to get in-depth knowledge of computation of total income & tax liability with its practical application.

### Course Outcomes (COs):

**By the end of the course, students will be able to:**

- CO1. Student will acquire the knowledge of history and basic concepts of Income Tax Act, 1961.
- CO2. Student will know about various exemptions available under Income Tax Act.
- CO3. Student will impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
- CO4. Student will understand how to compute Income under different heads of income.
- CO5. Student will know the information about expenses expressly allowed and disallowed under Income Tax Act.
- CO6. Student will acquire the knowledge regarding the claiming of various deductions under Income Tax.
- CO7. Student will equip the students to get in-depth knowledge of computation of total income & tax liability with its practical application.

\*\*\*\*\*

## Board of Studies in Accountancy & Taxation

<b>Name of the Programme</b>	<b>: M. Com.</b>
<b>Programme Code</b>	<b>: M.Com</b>
<b>Class</b>	<b>: M.Com. Part-I</b>
<b>Semester</b>	<b>: II</b>
<b>Course Name</b>	<b>: FINANCIAL ANALYSIS &amp; CONTROL</b>
<b>Course Code</b>	<b>: COMFAC4201</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### Course Objectives:

1. To enable students to acquire sound knowledge of the concepts of Cost of Capital, methods and techniques to determine Cost of Capital.
2. To impart the knowledge of marginal costing techniques.
3. To make the students to develop competence with their usage in managerial decision making and control.
4. To help students to develop skills for applying analytical thinking to resolve the business problems.
5. To know the concept of capital budgeting, its usage in making long term investment decisions in business.
6. To Understand the evaluation techniques and methods of capital budgeting.
7. To impart the knowledge of budget and budgetary control and describe the primary functions of different types of budgets.

### Course Outcomes (COs):

**By the end of the course, students will be able to:**

- CO1. Enable students to acquire sound knowledge about Cost of Capital and its determination.
- CO2. Impart the knowledge of marginal costing techniques.
- CO3. Develop competence with their usage in managerial decision making and control.
- CO4. Develop skills for applying analytical thinking to resolve the business problems.
- CO5. Know the concept of capital budgeting, its usage in making long term investment decisions in business.
- CO6. Understand the evaluation techniques and methods of capital budgeting.
- CO7. Impart the knowledge of budget and budgetary control and describe the primary functions of different types of budgets.

\*\*\*\*\*

## Board of Studies in Accountancy & Taxation

<b>Name of the Programme</b>	<b>: M. Com.</b>
<b>Programme Code</b>	<b>: M.COM.</b>
<b>Class</b>	<b>: M.Com. Part-I</b>
<b>Semester</b>	<b>: II</b>
<b>Course Name</b>	<b>: SPECIALIZED AREAS IN ACCOUNTING</b>
<b>Course Code</b>	<b>: COMSAA4203</b>
<b>No. of Credits:</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### Course Objectives:

1. To acquire the knowledge of accounting for corporate restructuring.
2. To aware about the accounting procedure for amalgamation or absorption of the companies.
3. To understand the accounting procedure of internal reconstruction of the company.
4. To understand the accounting procedure of construction contracts.
5. To Learn about the principles to be followed while taking credit for profit on incomplete contracts.
6. To impart the knowledge about accounting for service sector industries.
7. To acquire the knowledge of recording of Visitors Ledgers, OPD-IPD registers, Logbook etc.

### Course Outcomes (COs):

#### By the end of the course, students will be able to:

- CO1. Acquire the knowledge of accounting for corporate restructuring.
- CO2. Aware about the accounting procedure for amalgamation or absorption of the companies.
- CO3. Understand the accounting procedure of internal reconstruction of the company.
- CO4. Understand the accounting procedure of construction contracts.
- CO5. Learn about the principles to be followed while taking credit for profit on incomplete contracts.
- CO6. Impart the knowledge about accounting for service sector industries.
- CO7. Acquire the knowledge of recording of Visitors Ledgers, OPD-IPD registers, Logbook etc.

\*\*\*\*\*

## Board of Studies in Accountancy & Taxation

<b>Name of the Programme</b>	<b>: M. Com.</b>
<b>Programme Code</b>	<b>: M.COM.</b>
<b>Class</b>	<b>: M.Com. Part-I</b>
<b>Semester</b>	<b>: II</b>
<b>Course Name</b>	<b>: BUSINESS TAX ASSESSMENT AND PLANNING</b>
<b>Course Code</b>	<b>: COMBTAP4204</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### Course Objectives:

1. To acquire the knowledge of assessment of companies and partnership firm under Income Tax Act, 1961.
2. To acquire the knowledge of assessment of Co-operative Societies and applicable deductions under IT Act, 1961.
3. To know about various exemptions available to assessment of income of Charitable Trust under IT Act.
4. To impart the knowledge of different provisions regarding clubbing of income and set-off and carry forward of losses under IT Act.
5. To know the different provisions regarding Advance payment of tax, TDS, TCS.
6. To acquire the knowledge regarding Types of return, Procedure of filling return, Types of assessment etc.
7. To impart the students to get knowledge of Audit procedure under Income Tax Act.

### Course Outcomes (COs):

**By the end of the course, students will be able to:**

- CO1. Acquire the knowledge of assessment of companies and partnership firm under Income Tax Act, 1961.
- CO2. Acquire the knowledge of assessment of Co-operative Societies and applicable deductions under IT Act, 1961.
- CO3. Know about various exemptions available to assessment of income of Charitable Trust.
- CO4. Impart the knowledge of different provisions regarding clubbing of income and set-off and carry forward of losses under IT Act.
- CO5. Know the different provisions regarding Advance payment of tax, TDS, TCS etc.
- CO6. Acquire the knowledge about return of income and assessment of income under IT Act.
- CO7. Impart the students to get knowledge of Audit procedure under Income Tax Act.

\*\*\*\*\*

## Board of Studies in Accountancy & Taxation

### CBCS Syllabus for M.Com. II Sem.- III (2019 Pattern)

<b>Name of the Program</b>	<b>: M.Com</b>
<b>Program Code</b>	<b>: M.Com</b>
<b>Class</b>	<b>: M.Com II</b>
<b>Semester</b>	<b>: III</b>
<b>Course Code</b>	<b>: COMAA4303</b>
<b>Course Title</b>	<b>: Advanced Auditing</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of Teaching Hours</b>	<b>: 48</b>

#### Course Objectives:

1. To understand fundamental auditing concepts and to analyse the basic principles that govern the audit process.
2. To know the relationship between auditing and other disciplines.
3. To Recognize the role of Auditing and Assurance, Standard and Auditing and Assurance Standard Board in India.
4. To Conduct a brief study of Standards on Auditing issued by the ICAI.
5. To Identify the preliminaries necessary for the audit of a limited company.
6. To Understand the audit report with special reference to CARO 2003 and to Investigate profit and divisible profit, with a focus on dividends.
7. To know corporate governance and analyse the constitution and powers of the audit committee.

#### Course Outcomes:

**By the end of the course, students will be able to:**

- CO1. Understand fundamental auditing concepts and to analyse the basic principles that govern the audit process.
- CO2. Know the relationship between auditing and other disciplines.
- CO3. Recognize the role of Auditing and Assurance, Standard and Auditing and Assurance Standard Board in India.
- CO4. Conduct a brief study of Standards on Auditing issued by the ICAI.
- CO5. Identify the preliminaries necessary for the audit of a limited company.
- CO6. Understand the audit report with special reference to CARO 2003 and to Investigate profit and divisible profit, with a focus on dividends.
- CO7. Know corporate governance and analyse the constitution and powers of the audit committee.

\*\*\*\*\*

## Board of Studies in Accountancy & Taxation

### CBCS Syllabus for M.Com. II Sem. III (2019 Pattern)

<b>Name of the Programme</b>	<b>: M.Com</b>
<b>Programme Code</b>	<b>: M.Com</b>
<b>Class</b>	<b>: M.Com II</b>
<b>Semester</b>	<b>: III</b>
<b>Course Code</b>	<b>: COMSAA4304</b>
<b>Course Title</b>	<b>: Specialized Areas in Auditing</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of Teaching Hours</b>	<b>: 48</b>

#### Course Objectives:

1. To impart knowledge and develop understanding of methods of audit in specialized areas.
2. To understand the audit process of different entities including audit of Govt. authorities.
3. To provide knowledge of Audit Report of Banks.
4. To create awareness among the students about Audit of Specialized Units.
5. To provide knowledge of Provisions of Maharashtra State Co-op. Societies Act 2013.
6. To understand the structure of financial administration in India.
7. To provides knowledge of Role of Comptroller and Auditor General of India.

#### Course Outcomes:

**By the end of the course, students will be able to:**

- CO1. Know about methods of audit in specialized areas.
- CO2. Impart the knowledge about audit process of different entities including audit of Govt. authorities.
- CO3. Aware about preparation of Audit Report of Banks and Cooperative Societies.
- CO4. Impart the knowledge about Audit of Specialized Units.
- CO5. Acquaint with the use of the audit process related to Maharashtra State Co-operative Societies Act 2013.
- CO6. Know about structure of financial administration in India.
- CO7. Aware about the Role of Comptroller and Auditor General of India.

\*\*\*\*\*



## Board of Studies in Accountancy & Taxation

### CBCS Syllabus for M.Com. II Sem.- IV (2019 Pattern)

<b>Name of the Programme</b>	<b>: M.Com</b>
<b>Programme Code</b>	<b>: M.Com</b>
<b>Class</b>	<b>: M.Com II</b>
<b>Semester</b>	<b>: IV</b>
<b>Course Code</b>	<b>: COMRAATA4403</b>
<b>Course Title</b>	<b>: Recent Advances in Accounting, Auditing &amp; Taxation</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of Teaching Hours</b>	<b>: 48</b>

#### Course Objectives:

1. To up-date and introduce the students with the latest developments in the field of accounting, auditing and taxation.
2. To understand the concept of Inflation Accounting.
3. To provides knowledge of Audit under GST.
4. To create awareness among the students about Accounting and Taxation aspects of Carbon Credit.
5. To understand the process of accounting for government as well as non govt. organizations and also to know the accounting and auditing for corporate affairs.
6. To provide knowledge of Environmental Accounting and Accounting for Human resources.
7. To develop awareness among the various new trends in accounting and auditing.

#### Course Outcomes:

**By the end of the course, students will be able to:**

- CO1. Know about recent trends in accounting, auditing and taxation field.
- CO2. Course will also make them able to find out the frauds and errors which may occur in various sectors.
- CO3. Impart the knowledge about accounting and audit procedure for corporate affairs.
- CO4. Helpful to keep up-date the students and to develop their ability to observe latest business affairs.
- CO5. Aware about the process of accounting for government as well as non govt. organizations and also to know the accounting and auditing for corporate affairs.
- CO6. Instils the knowledge about the Environmental Accounting and Accounting for Human resources.
- CO7. Aware about the various new trends in accounting and auditing.

\*\*\*\*\*

## Board of Studies in Accountancy & Taxation

### CBCS Syllabus for M.Com. Part II Sem. IV (2019 Pattern)

<b>Name of the Program</b>	<b>: M.Com.</b>
<b>Program Code</b>	<b>: M.COM</b>
<b>Class</b>	<b>: M.Com. Part II</b>
<b>Semester</b>	<b>: IV</b>
<b>Course Code</b>	<b>: COMPW4404</b>
<b>Course Title</b>	<b>: Project Work</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of Teaching Hours</b>	<b>: 48</b>

### Course Objectives:

1. To present global era, growth of industries and knowledge of it is becoming imperative in the field of research.
2. To provide basic knowledge to students about project and project related work and activities.
3. To make students acquainted with the changing scenario of business and application of business at large.
4. To acquaint the students with the areas of project work.
5. To enhance capabilities of students to analyse the industrial application of project work.
6. To enable students, in developing the most appropriate analysis techniques to analyse the project work.
7. To develop the analytical, technical and research skills of students in the various areas of project.

### Course Outcomes:

**By the end of the course, students will be able to:**

- CO1. Accurately describe the concepts related to project in their day-to-day life or professional life.
- CO2. Demonstrate the comprehensive understanding about the concept project work.
- CO3. Illustrate the characteristics, advantages and disadvantages of project.
- CO4. Discuss the various project guidelines made by the authority time to time.
- CO5. Understand the need for and importance of project and project work in their professional life.
- CO6. Apply various tools and techniques of the analysis of the project work.
- CO7. Direct, plan and formulate and analyse the strategy which is implemented in the business projects.

\*\*\*\*\*

**DIPLOMA IN TAXATION LAW**

<b>Name of the Programme</b>	<b>: D.T.L.</b>
<b>Programme Code</b>	<b>: PGDTL</b>
<b>Class</b>	<b>: DTL</b>
<b>Semester</b>	<b>: Term I &amp; II</b>
<b>Course Name</b>	<b>: Income Tax</b>
<b>Course Code</b>	<b>: PGDTL102</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

**❖ Course Objectives:**

1. To acquire the knowledge of various provisions of Income Tax Act, 1961
2. Impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
3. To understand how to compute Income Tax and various deductions under Income Tax.
4. To get in-depth knowledge of computation of total income & tax liability of different assessee along with its practical application.
5. To understand procedure of filing income tax return and their assessment by tax authorities.
6. To impart knowledge of the provisions of penalties, offences & prosecutions under IT Act.
7. To know about the different provisions of penalties, offences & prosecutions under IT Act.

**❖ Course Outcomes:**

- CO1: The students will acquire knowledge of various provisions of the Income Tax Act, 1961.
- CO2: The course will impart knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
- CO3: The students will understand how to compute Income Tax and various deductions under Income Tax.
- CO4: The course will equip the students to get in-depth knowledge of computation of total income & tax liability of different assessee along with its practical application.
- CO5: The students will become acquainted with the procedure of filing income tax return and their assessment by tax authorities.
- CO6: The course will impart knowledge of the provisions of penalties, offences and prosecutions under the IT Act.

\*\*\*\*\*

## Board of Studies in Accountancy & Taxation

<b>Name of the Programme</b>	<b>: D.T.L. (Diploma in Taxation Law)</b>
<b>Programme Code</b>	<b>: PGDTL</b>
<b>Class</b>	<b>: DTL</b>
<b>Semester</b>	<b>: Term I &amp; II</b>
<b>Course Name</b>	<b>: Goods &amp; Services Tax</b>
<b>Course Code</b>	<b>: PGDTL103</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### ❖ Course Objective s:

1. To acquire knowledge of various provisions of Goods & Services Tax Act, 2017.
2. To impart the knowledge of concepts of Input & Output nature of supplies.
3. To understand how to get register under GST Act
4. To acquaint the students with the procedure of filing GST return and their assessment by tax authorities.
5. To impart knowledge of the provisions of penalties, offences and prosecutions under GST Act.
6. To develop professional skills among the students.
7. To acquire practical skills to work as tax consultant, audit assistant etc.

### ❖ Course Outcomes:

CO1: The students will acquire the knowledge of various provisions of Goods & Services Tax Act, 2017.

CO2: The course will impart the knowledge of concepts of Input & Output nature of supplies.

CO3: The students will understand how to get register under GST Act

CO4: The students will become acquainted with the procedure of filing GST return and their assessment by tax authorities.

CO5: The course will impart knowledge of the provisions of penalties, offences and prosecutions under the GST Act.

CO6: The course will develop professional skills among the students.

CO7: Students will acquire practical skills to work as tax consultant, audit assistant etc.

\*\*\*\*\*

## Board of Studies in Accountancy & Taxation

<b>Name of the Programme</b>	<b>: D.T.L. (Diploma in Taxation Law)</b>
<b>Programme Code</b>	<b>: PGDTL</b>
<b>Class</b>	<b>: DTL</b>
<b>Semester</b>	<b>: Term I &amp; II</b>
<b>Course Name</b>	<b>: Custom Duty</b>
<b>Course Code</b>	<b>: PGDTL104</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### ❖ Course Objectives:

1. To get knowledge of various provisions of the Custom Act.
2. To Impart the knowledge of concepts of Importation and Exportation of Goods.
3. To understand how to Levy and Exemptions from Custom Duties.
4. To get in-depth knowledge of Baggage Good, Coastal Goods etc.
5. To Impart the knowledge of the provisions of penalties, offences and prosecutions under Custom Act.
6. To develop professional skills among the students to work as tax consultant, audit assistant etc.

### ❖ Course Outcomes:

- CO1: The students will acquire the knowledge of various provisions of the Custom Act.
- CO2: The course will impart knowledge of concepts of Importation and Exportation of Goods.
- CO3: The students will understand how to Levy and Exemptions from Custom Duties.
- CO4: The course will equip the students to get in-depth knowledge of Baggage Good, Coastal Goods etc.
- CO5: The course will impart the knowledge of the provisions of penalties, offences and prosecutions under Custom Act.
- CO6: The course will develop professional skills among the students to work as tax consultant, audit assistant etc.

\*\*\*\*\*

## Board of Studies in Accountancy & Taxation

<b>Name of the Programme</b>	<b>: D.T.L. (Diploma in Taxation Law)</b>
<b>Programme Code</b>	<b>: PGDTL</b>
<b>Class</b>	<b>: DTL</b>
<b>Semester</b>	<b>: Term I &amp; II</b>
<b>Course Name</b>	<b>: Business Accounting Practices</b>
<b>Course Code</b>	<b>: PGDTL105</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### ❖ Course Objectives:

1. To acquire knowledge of basic accounting procedures.
2. To Impart the knowledge of single-entry system & double entry system.
3. To understand how to prepare Bank Reconciliation Statement.
4. To get in-depth knowledge of final accounts of sole traders and partnership firm.
5. To impart the knowledge of Accounts for Non-Profit Organization.
6. To get knowledge of Computerized Accounting Environment.
7. To get knowledge of operating of Tally Accounting Software for recording business transactions.

### ❖ Course Outcomes:

- CO1. The students will acquire knowledge of basic accounting procedures.
- CO2. The course will impart knowledge of single-entry system & double entry system.
- CO3. The students will understand how to prepare a Bank Reconciliation Statement.
- CO4. The course will equip the students to get in-depth knowledge of the final accounts of sole traders and partnership firms.
- CO5. The course will impart the knowledge of Accounts for Non-Profit Organization.
- CO6. The course will provide knowledge of Computerized Accounting Environment.
- CO7. Students will get knowledge of operating of Tally Accounting Software for recording business transactions.

\*\*\*\*\*

## **CBCS Syllabus for M.Com. Part I Semester I (2019 Pattern)**

<b>Name of the Programme</b>	: M.Com.
<b>Programme Code</b>	: M. COM
<b>Class</b>	: M.Com. Part I
<b>Semester</b>	: I
<b>Course Code</b>	: COMSM4102
<b>Course Title</b>	: Strategic Management
<b>No. of Credits</b>	: 04
<b>No. of Teaching Hours</b>	: 48

### **Course Objectives:**

1. To make aware about the concepts related to strategic management and its evolution.
2. To know the students to the emerging changes in the modern business environment.
3. To develop the analytical, technical and managerial skills of students in the various areas of business administration.
4. To inculcate among the students necessary skill to become effective future managers and leaders.
5. To develop technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business.
6. To create awareness among the students skill of making SWOT Analysis of a firm among the students.
7. To make students aware about the role of strategic management and strategic implementation in the firm or organization.

### **Course Outcomes:**

**By the end of the course, students will be able to:**

- CO1.** Accurately describe the concepts related to strategy and strategic management in their day to day life or professional life.
- CO2.** Demonstrate the comprehensive understanding about the approaches and process of strategic management.
- CO3.** Illustrate the characteristics, advantages and disadvantages of strategic management in the organization.
- CO4.** Discuss the various strategies applicable according to the need of the business organization in the day to day management practices.
- CO5.** Understand the process of strategic management in business organization when as required.
- CO6.** Apply various terminologies of strategic management in the practice of strategic management of the business.
- CO7.** Direct, Plan and formulate and analyse the strategy which is implemented in the business organization and provide the feedback accordingly.

## Board of Studies in Accountancy & Taxation

<b>Name of the Programme</b>	<b>: M. Com.</b>
<b>Programme Code</b>	<b>: M.Com.</b>
<b>Class</b>	<b>: M.Com. Part-I</b>
<b>Semester</b>	<b>: I</b>
<b>Course Name</b>	<b>: Advanced Accounting</b>
<b>Course Code</b>	<b>: COMAA4103</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### Course Objectives:

1. To acquire the knowledge of basic accounting concepts.
2. To aware about the accounting standards used in India.
3. To prepare consolidated financial accounts of holding company.
4. To understand the accounting procedure of liquidation of company.
5. To aware about the accounting Inflation Accounting and Human Resource Accounting
6. To aware about the accounting Social Accounting and Accounting in computerized environment
7. To explore the impact of exchange rate fluctuations on the financial statements of foreign branches.

### Course Outcomes (COs):

**By the end of the course, students will be able to:**

- CO1. Acquire the knowledge of basic accounting concepts.
- CO2. Aware about the accounting standards used in India.
- CO3. Prepare consolidated financial accounts of holding company.
- CO4. Understand the accounting procedure of liquidation of company.
- CO5. Aware about the accounting Inflation Accounting and Human Resource Accounting
- CO6. Aware about the accounting Social Accounting and Accounting in computerized environment
- CO7. Explore the impact of exchange rate fluctuations on the financial statements.

\*\*\*\*\*



## Board of Studies in Accountancy & Taxation

<b>Name of the Programme</b>	<b>: M. Com.</b>
<b>Programme Code</b>	<b>: M.Com</b>
<b>Class</b>	<b>: M.Com. Part-I</b>
<b>Semester</b>	<b>: I</b>
<b>Course Name</b>	<b>: Income Tax</b>
<b>Course Code</b>	<b>: COMIT4104</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### Course Objectives:

1. To acquire the knowledge of history and basic concepts of Income Tax Act, 1961.
2. To know about various exemptions available under Income Tax Act.
3. To impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
4. To understand how to compute Income under different heads of income.
5. To know the information about expenses expressly allowed and disallowed under Income Tax Act.
6. To acquire the knowledge regarding the claiming of various deductions under Income Tax.
7. To equip the students to get in-depth knowledge of computation of total income & tax liability with its practical application.

### Course Outcomes (COs):

**By the end of the course, students will be able to:**

- CO1. Student will acquire the knowledge of history and basic concepts of Income Tax Act, 1961.
- CO2. Student will know about various exemptions available under Income Tax Act.
- CO3. Student will impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
- CO4. Student will understand how to compute Income under different heads of income.
- CO5. Student will know the information about expenses expressly allowed and disallowed under Income Tax Act.
- CO6. Student will acquire the knowledge regarding the claiming of various deductions under Income Tax.
- CO7. Student will equip the students to get in-depth knowledge of computation of total income & tax liability with its practical application.

\*\*\*\*\*