

Sheth C.D.Barfiwala College of Commerce

(Affiliated to Veer Narmad South Gujarat University, Surat)

“Accredited B⁺⁺ Grade by NAAC” (CGPA 2.77)

Sahyog society, Sumul Dairy Road, Surat. 395008, Phone: - 2537752

UNIT-WISE COURSE OUTCOMES – 2022-23

Unit wise Cos

Class: T.Y. B.Com.

Sem: 5

Subject: Language Through Literature

Sr. No.	Unit name	Weightage (%)	Cos	Unit-wise Cos
1	Prose: A. The Child B. Values in Life C. Introduction to the Right to Information Act, 2005	25%	<ul style="list-style-type: none">emphasize the development of critical thinking, communication, ethical awareness, research skills, cultural understanding, and practical application across the interdisciplinary study of prose related to childhood, values, and governance.	<ul style="list-style-type: none">Understand the psychological, social, and emotional development stages of childhood.Examine the concept of values and their significance in personal and societal contexts.Understand the historical background and legislative framework of the Right to Information Act, 2005.
2	Poetry: A. Bangle Sellers B. A Psalm of Life C. O Captain! My Captain.	25%	<ul style="list-style-type: none">Develop the ability to critically analyze and interpret poetry, including	<ul style="list-style-type: none">Analyze the themes of tradition, craftsmanship, and femininity and discuss the



			<p>themes, imagery, symbolism, and figurative language, as demonstrated in the poems.</p> <ul style="list-style-type: none"> Engage in close reading of poetic texts to uncover deeper meanings, contexts, and perspectives conveyed by the poets. 	<p>portrayal of women's roles and experiences in the poem, including issues of economic empowerment and societal expectations.</p> <ul style="list-style-type: none"> Examine the themes of purpose, perseverance, and the pursuit of noble ideals. Discuss the contrast between the celebratory mood of victory and the somber tone of mourning
3	<p>Grammar: A. Transformation of Sentences.</p>	25%	<ul style="list-style-type: none"> Demonstrate competency in fundamental grammatical structures and analyse the syntactic relationships between different elements of a sentence and how they contribute to meaning and coherence 	<ul style="list-style-type: none"> Develop a comprehensive understanding of the basic components of sentence structure, including subjects, predicates, objects, clauses, and phrases. .
4	<p>Communication Skills: A. Everyday English B. Formal Letters</p>	25%	<ul style="list-style-type: none"> Adapt communication style, tone, and language 	<ul style="list-style-type: none"> Develop proficiency in everyday English



			<p>register to suit the needs, preferences, and expectations of different audiences, whether in informal conversations or formal written correspondence.</p>	<p>language skills, including speaking, listening, reading, and writing, to effectively communicate in various social and personal contexts.</p> <ul style="list-style-type: none"> • Gain an understanding of the conventions, formats, and structures associated with formal letters, including letterhead, salutations, body paragraphs, closing remarks, and signature lines.
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Class: T.Y.B.com
Sem: 5

Subject: Gujarati (Pratyayan

Kaushalya)

Sr. No.	Unit name	Weightage (%)	COs Students should be able to:	Unit-wise Cos Students should be able to
1	Unit-1 Business Report	25%	CO 1: proficiency in speaking, reading, writing, and comprehending Gujarati language, while also nurturing cultural awareness, enhancing interpersonal skills, and promoting the utilization of appropriate communication strategies.	<ul style="list-style-type: none">• Comprehend the structure and components of various types of business reports, including executive summaries, introductions, findings, recommendations, and conclusions.• Develop effective written communication skills suitable for business contexts, including clarity, conciseness, coherence, and professionalism in their reports.• Demonstrate professionalism and ethical conduct in their business reports by accurately representing data, citing sources, and adhering to standards of integrity and honesty.
2	Unit-2 Committee Report	25%	CO 2: skills and knowledge necessary to effectively plan, research, write, and present committee reports, contributing to informed decision-making, policy development, and organizational governance processes.	<ul style="list-style-type: none">• Comprehend the structure, roles, and responsibilities within committees, including chairperson duties, member roles, and decision-making processes.• learn the appropriate structure and format for committee reports, including sections such as introduction, background, findings, recommendations, and conclusions.• Develop the ability to write clear, concise, and coherent committee reports that effectively communicate



				the committee's objectives, findings, and recommendations to stakeholders.
3	Unit-3 Questionnaire	25%	CO 3: to design effective questionnaires for research, surveys, or data collection activities, ensuring that data collected is valid, reliable, and actionable for decision-making and analysis.	<ul style="list-style-type: none"> • Comprehend the objectives and goals of using questionnaires in a business context, including market research, customer satisfaction assessment, employee feedback, and product evaluation. • Design questionnaires tailored to specific business needs, considering factors such as target audience, research objectives, and data analysis requirements.
4	Unit-4 Introduction of Computer	25%	CO 4: to gain practical skills in computer operation and software applications, understand basic programming concepts, and cultivate awareness of computer security, privacy, ethics, and digital literacy.	<ul style="list-style-type: none"> • Gain a foundational understanding of the basic components and operations of a computer system, its advantages and disadvantages including hardware, software, input/output devices, and storage. • learn to navigate and operate computer systems using common operating systems such as Windows, Dos, macOS, or Linux, Unix including file management, telly software installation, and system customization. • Proficient in using essential software applications such as word processors, spreadsheets, presentation software, and web browsers to create, edit, and share documents and multimedia content.



Class : T.Y. B.com

Sem: 5

Subject: Business Administration

Sr. No.	Unit name	Weightage (%)	Cos	Unit-wise Cos
1.	Financial Management	50%	Students will be able to CO 1 : Explain functions of financial management, financial planning and capitalisation theories CO 2. Understand concept of capital structure and working capital management CO 3. Summarize the responsibility of business towards various stakeholders CO 4. Demonstrate the process of handling mail. CO 5. Apply various tools of computer data records and E-filing	Students will be able to 1. Explain the functions of financial management 2. Analyse the factors which affects financial planning 3. Illustrate the process of financial planning 4. Describe the theories of capitalisation 5. Analyse and differentiate between over-capitalisation and under – capitalisation 6. Devise the capital structure for the company 7. Describe the meaning of leverage 8. Explain the types of working capital 9. Analyse the various source of working capital
2.	Social responsibilities of business	15%		Students will be able to 1. Summarize the responsibility of business towards various parties 2. Criticise the social responsibility towards various parties
3.	21 st Century Office Management	20%		Students will be able to 1. Describe the meaning and objective of office management 2. Illustrate the process of Handling Inward Mail and Outward Mail 3. Classify and Use the various types of E-filling 4. Use the various tools of



				computer data records
4.	Case study	15%		Students will be able to 1. Identify the problem from the case given 2. analyse the different options for solving the problem 3. Suggest the appropriate solution



Class: T.Y.B.COM**Sem: 5****Subject: ECONOMICS**

Sr. No	Unit Name	Weightage (%)	Cos Students should be able to	Unit-wise Cos Students shall be able to
1.	Unit 1 A. Niti Ayog B. structural changes of Indian Economy C. Concept of Federal Finance	25%	CO 1: Explain the structural changes Indian economy over time, develop a solid understanding of the principles, practices, and challenges of federal finance	<ul style="list-style-type: none"> • Explain the objective, policy and future planning of Niti Ayog • Explain Observed the structural changes in Indian economy • Describe the concept of Federal Finance, Commission-Recommendations of the Latest Finance Commission
2.	Unit 2. Sectoral Development and Human Development	25%	CO 2: Discuss the interconnections between sectoral development and human development.	<ul style="list-style-type: none"> • To evaluate the sectoral changes in Indian economy during the planning period • To describe meaning and importance of HRD & HDI, trends of HDI in India • Discuss the GDI, GEM
3	Unit 3 A. Industry in India B. Current Industrial policy C. Agriculture based industries	25%	CO 3: Discuss the current industrial policy framework, objectives, principles, and implementation strategies.	<ul style="list-style-type: none"> • Analyse importance, problems, positive and negative impact of Industries • Evaluate the Properties of Current industrial Policy • Define the concept of Agriculture based industries and its importance
4.	Unit 4 A. Public sector industries B. Small scale industries	25%	CO 4: Explain the dynamics and complexities surrounding public sector industries, small-scale industries, industrial	<ul style="list-style-type: none"> • Interpret the reasons behind development of public sector, Contribution, problems and effects • Discuss the definition of small scale industries, its



	<p>C. Industrial pollution and environment D. Disinvestment</p>		<p>pollution and environment, and disinvestment.</p>	<p>importance, its problems, development and solutions</p> <ul style="list-style-type: none"> • Explain the effects of Industrial pollution, steps taken by government and its evaluation • Discuss the Disinvestment in public sector industries
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Class: T.Y.B.COM

Sem: 5

Subject: Advanced Accounting and Auditing 5

Sr. No.	Unit name	Weightage (%)	Cos	Unit-wise Cos (STUDENTS WILL BE ABLE TO)
1	Introduction of Auditing	25%	<ul style="list-style-type: none">• Explain the fundamental principles of auditing and how it differs from accounting.• Understand the significance of auditing in ensuring the accuracy and reliability of financial information for businesses.• Identify various types of audits and their specific scopes.• Plan and manage audit engagements, including program development, task allocation, and conducting routine checks.• Assess internal control systems and understand their role in risk management.	<ul style="list-style-type: none">• Explain the concept of auditing and how it differs from accounting.• Describe the importance of auditing in practical business applications.• Understand the objectives and advantages and disadvantages of auditing.• Identify the different types of audits and their scopes.• Explain why audits are compulsory for certain types of businesses.
2	Audit Procedure	20%		<ul style="list-style-type: none">• Plan and initiate a new audit engagement• Develop a comprehensive audit program• Allocate and assign audit tasks



				<ul style="list-style-type: none"> • Appreciate the importance of a well-defined audit program • Appreciate Conduct routing check-up procedures
3	Internal Control system	20%		<ul style="list-style-type: none"> • Greeting knowledge about internal control system • Describe the components of internal control systems... • Explain the importance of continuous improvement...:
4	Audit Process	35%		<ul style="list-style-type: none"> • Understanding vouching process • Importance of vouching in auditing • Verification of vouchers • Importance of valuation in auditing (indirectly through vouching for accurate financials)



Semester 5
Advanced Accounting and Auditing Paper 6

Sr. No.	Unit name	Weight age %	Cos	Unit-wise Cos
1.	Management Accounting: 1.1 Meaning, nature, scope and functions of management accounting 1.2 Role of management accounting in decision making 1.3 Management accounting vs. financial accounting 1.4 Tools and techniques of management accounting	10 %	CO 1 : Identify appropriate management accounting techniques for various managerial decision making	*explain the meaning of management accounting *describe the scope of management accounting *describe the functions of management accounting *explain the role of management accounting in decision making *list the various tools and techniques of management accounting; * describe various tools and techniques used in management accounting.
2.	Financial Statements: 2.1 Meaning, objectives, types and limitations of financial statements 2.2 Types and Techniques of Financial Statement Analysis: -Common Size Statement -Trend Percentage - Comparative Statements Analysis	15 %	CO2 : prepare statements/ reports as per various financial statements analysis techniques for analysis purpose	*describe the meaning, types and objectives of financial statements *list the techniques of financial statement analysis *describe common size statement analysis *describe comparative statement analysis *compute common size statement from given information *compute comparative statement analysis from the given information
3.	Methods of Financial Statements Analysis: 3.1 Ratio analysis (Following ratios are to be taught)- a) Profitability Ratios: Gross Profit Margin Ratio Net profit margin ratio Operating Ratio Expenses Ratio Return on Capital Employed Ratio Return on Shareholder's Fund Ratio Return on Equity Share Capital Ratio b) Leverage Ratios: Debt – Equity Ratio Proprietary Ratio Capital gearing Ratio Long term Funds/ Fixed Assets Ratio Interest coverage Ratio c) Liquidity ratios: Current ratio Liquid ratio Acid test ratio d) Turnover Ratios: Stock- turnover Ratio Debtors Ratio	25 %	CO _ : use and understanding of ratio analysis technique	*explain meaning of ratio analysis *describe the advantages of ratio analysis *discuss the limitations of ratio analysis *classify the ratios in various categories *explain and compute various profitability ratios * explain and compute various turnover ratios * explain and compute various leverage ratios *compute the various functional ratios and interpret the results *solve self study /assignment questions.



	Creditors Ratio Total Assets Turnover ratio			
	3.2 Funds Flow Statement	25 %	CO 3: prepare fund flow statement	
	3.3 Cash Flow statement (AS-3)	25 %	CO 4 : prepare cash flow statement	
	Total	100 %		



S r. N o.	Unit name (Statistics)	Weightage (%)	COs	Unit-wise Cos Students Should be able
1	ELEMENTARY DECISION THEORY	40%	CO 1: To navigating the complexities of business data analysis and decision-making.	<ul style="list-style-type: none"> • To Understanding Decision-Making Frameworks. • To Explain Decision Trees. • To Describe the Decision-Making under Uncertainty. • To do Critical Thinking and Problem-Solving. • To explain the Decision-Making under certainty and Risk.
2	TESTS BASED ON SMALL SAMPLES A. t-test B. F-test C. Z-test D. Chi-square Test E. ANOVA- test	60%	CO 2: To make informed decisions based on statistical evidence in research and practical applications.	<ul style="list-style-type: none"> • To Understanding Small Sample Sizes and Small Sample Tests. • To Calculation and Interpretation of student t-test, F distribution, Z transformation, chi square test, • To gain knowledge about one way and two-way classification of ANOVA test & Practical Applications.



Class: T.Y. B. Com

Semester: 5th

Subject: Indian Banking & Currency System

Sr. No.	Unit name	Weightage (%)	Cos	Unit-wise Cos
1	Indian Banking System	20%	Students will be able to CO 1. Describe the structure of Indian Banking system	<ul style="list-style-type: none">✓ Gain knowledge of the structure of the Indian banking system✓ Analyze the role of banks in economic development
2	Nationalization	20%	CO 2. Explain the nationalization and Privatisation in Indian Banking system CO 3. Understand and apply various schemes of Banking development CO 4. Describe the working SBI and EXIM bank	<ul style="list-style-type: none">✓ Explain the impact of nationalization on the banking sector's performance and financial inclusion✓ Explain the rationale behind the nationalization and privatization of banks in India✓ Understand the role of private and multinational banks
3	Schemes of Banking Development	20%	CO 5. Explain the working of Indian Mutual Fund Industry	<ul style="list-style-type: none">✓ Explain the objectives and functionalities of various banking development schemes in India✓ Evaluate the impact of these schemes on financial inclusion, credit availability, and depositor confidence.✓ Discuss the trends and drivers of modernization in the Indian banking industry✓ Identify the types and roles of NBFCs in the financial system, and how they complement or compete with banks
4	State Bank of India and EXIM Bank	20%		<ul style="list-style-type: none">✓ Explain the unique structure and operations of SBI within the Indian banking Sector.✓ Analyze the role of SBI and EXIM Bank in promoting economic growth and development in India.✓ Evaluate the impact of these specialized institutions on specific sectors or economic activities.
5	Mutual Funds	20%		<ul style="list-style-type: none">✓ Explain the concept of mutual funds and how they pool investor money for investment purposes.✓ Identify different types of mutual fund schemes based on investment objectives (growth, income, balanced) and asset classes (equity, debt).✓ Explain the roles and responsibilities of various intermediaries involved in the distribution and management of mutual funds in India

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UNIT-WISE COURSE OUTCOMES – 2022-23

Unit wise Cos

Class: T.Y. B.Com.

Sem: 6

Subject: Language Through Literature

Sr. No.	Unit name	Weightage (%)	Cos	Unit-wise Cos
1.	Prose: A. The Hazards of Food Colouring B. The Kabuliwallah C. My Lost Dollar	25%	<ul style="list-style-type: none"> Undertake personal reflection and introspection as they relate the themes and experiences depicted in the prose works to their own lives, values, and beliefs. 	<ul style="list-style-type: none"> Engage critically with diverse themes, characters, and narratives, fostering empathy, cultural understanding, and critical thinking skills Through close reading, analysis, and reflection, students deepen their appreciation for literature while gaining valuable insights into the human experience
2.	Poetry: A. The Quality of Mercy B. Father Returning Home C. The World is Too Much with Us	25%	<ul style="list-style-type: none"> Think critically, empathetically, and have a better cultural understanding, and personal growth. Through engagement with diverse themes, emotions, and poetic techniques, students shall deepen their appreciation for poetry while gaining valuable insights into the complexities of 	<ul style="list-style-type: none"> Develop empathy and understanding for diverse experiences and emotions depicted in the poems, including themes of compassion, loneliness, alienation, and environmental consciousness. Engage in creative expression through writing



			the human condition and the world around them.	exercises, responses, or interpretations inspired by the poems, fostering their own poetic voice and imagination.
3.	Grammar: A. Correction of Sentences	25%	<ul style="list-style-type: none"> Develop a solid understanding of grammar rules and conventions governing sentence structure, including syntax, punctuation, verb tense, agreement, and word order. 	<ul style="list-style-type: none"> Learn to identify and recognize common grammatical errors and mistakes in sentences, including errors related to subject-verb agreement, pronoun antecedent agreement, parallelism, and modifiers
4.	Communication Skills: A. Curriculum Vitae B. Everyday English part-2	25%	<ul style="list-style-type: none"> Reflect on their achievements, experiences, and career goals, helping them gain clarity about their strengths and areas for development. Engage in career planning and goal-setting, identifying their aspirations and the steps needed to achieve them. Communicate more comfortably with English-speaking communities, both locally and globally. 	<ul style="list-style-type: none"> Learn how to tailor their CVs to specific job roles or industries, emphasizing relevant skills and experiences that align with the requirements of the position they are applying for. Access a broader range of information, resources, and opportunities available in English-speaking contexts.



Class: T.Y.B.com

Sem: 6

Subject: Gujarati (Pratyayan Kaushalya)

Sr. No.	Unit name	Weightage (%)	COs Students should be able to:	Unit-wise Cos Students should be able to
1	Unit 1 1. Importance of press report 2. Structure of press report 3. Duties of ideal press reporter	25%	CO 1: understanding of the importance of press reports, master the structural elements of effective reporting, and internalize the ethical duties and responsibilities of an ideal press reporter.	<ul style="list-style-type: none"> Evaluating the credibility and reliability of press reports, enabling them to navigate the vast landscape of media sources effectively. Identify and analyze the key components of press reports, including headlines, leads, body text, quotes, and conclusions. Understanding of the ethical responsibilities of press reporters, including truthfulness, objectivity, independence, and respect for privacy.
2	Unit 2 1. Characteristics of ideal press report 2. Different Samples of press report	25%	CO 2: to recognize the characteristics of high-quality reporting, and contribute to informed public discourse and democratic participation in society.	<ul style="list-style-type: none"> Develop a comprehensive understanding of the purpose, role, and importance of press reports in informing the public. Recognize the importance of relevance and timeliness in press reports, including the need to cover current events, issues
3	Unit 3	25%	CO 3: students will develop a comprehensive	<ul style="list-style-type: none"> Identify and analyze the key



	<ol style="list-style-type: none"> 1. Structure of Market report 2. Reason for Market inflation – recession 3. Different samples of Market report 		<p>understanding of the characteristics of an ideal press report, gain proficiency in evaluating and producing high-quality press reports, and appreciate the diversity and complexity of journalistic practices and genres.</p>	<p>characteristics of an ideal press report, including accuracy, objectivity, relevance, clarity, and fairness.</p> <ul style="list-style-type: none"> • Define the distinguishing features and characteristics of each type of press report, writing style, tone, structure • Explore examples of press reports covering a diverse range of topics and issues, including politics, economics, social issues, culture, sports
4	<p>Unit 4 Read the comprehension and answer the following</p>	25%	<p>CO 4: students will become proficient readers who can effectively comprehend and analyze a wide range of texts, critically evaluate information, and articulate their understanding through written and oral communication.</p>	<ul style="list-style-type: none"> • Cultivate a habit of independent reading for pleasure and personal growth, recognizing the lifelong benefits of reading for information, entertainment, and self-improvement. • Improve their writing skills, organization, coherence, clarity, and grammar



Class : T.Y. B.com

Sem: 6

Subject: Business Administration

Sr. No.	Unit name	Weightage (%)	Cos	Unit-wise Cos
1.	Materials Management	30%	<p>Students will be able to</p> <p>CO 1. Discuss the concept of materials management, sound purchasing, purchasing policies and Inventory control.</p> <p>CO 2. Explain meaning of production management, production planning and control.</p> <p>CO 3. Devise various factors to be considered for selection of appropriate location for setting up a new factory or plant</p> <p>CO 4. concept of Total Quality management and its methods</p> <p>CO 5. Describe tourism management</p>	<p>Students will be able to</p> <ol style="list-style-type: none"> 1. Explain the Importance and Scope of materials management 2. Apply the principles of sound purchasing 3. Illustrate purchasing policies 4. Differentiate Centralised and Decentralised Purchasing 5. Decide whether to manufacture a product or to buy it from outside 6. Describe the importance of Inventory Control
2.	Production Management	40%		<p>Students will be able to</p> <ol style="list-style-type: none"> 1. Describe the scope of production management 2. Differentiate between Production and Productivity 3. Apply the theories of plant location 4. Devise the appropriate location for setting up a new factory or plant by considering the various factors. 5. Explain the scope of production planning



				<p>6. Apply the process of production control</p> <p>7. Explain the characteristic and importance of Total Quality Management</p> <p>8. Describe the various methods of Total Quality Management</p>
3.	Tourism Management	15%		<p>Students will be able to</p> <p>1. Describe the meaning, characteristics and development of tourism</p> <p>2. Explain the Merits and limitations of tourism management</p> <p>3. Classify different types of tourism management</p> <p>4. Discuss tourism policies of Gujarat and India</p>
4	Case study	15%		<p>Students will be able to</p> <p>1. Identify the problem from the case given</p> <p>2. analyse the different options for solving the problem</p> <p>3. Suggest the appropriate solution</p>



Subject: ECONOMICS

Sr. No.	Unit name	Weightage (%)	Cos Students should be able to...	Unit-wise Cos Students should be able to...
1.	Unit 1 A. Agriculture Sector B. NABARD and KCC C. Marketing Of Agricultural Produce in India	25%	CO 1: Discuss policy issues, evaluate alternative strategies, and propose recommendations for enhancing agricultural productivity, farmer income, and rural livelihoods.	<ul style="list-style-type: none"> • Explain Importance of agriculture in Indian economy, its production, productivity trends, factors affecting productivity • Observed need and importance of Agricultural finance • Discuss the Indebtedness of farmers and remedies • Analyse features, problems, measures to solve the problems, Co-operative marketing e-name
2.	Unit 2. Importance of Service Sector in Indian Economy	25%	CO 2: Explain the importance of service sector in the Indian economy, contribution to growth and development, and the opportunities and challenges.	<ul style="list-style-type: none"> • Evaluate the importance of service sector, growth, contribution in GDP, service sector and interstate, international comparison • Describe Employment GDP, FDI Exports-difficulties and challenges
3	Unit 3 A. Indian Tax Structure B. Black Money	25%	CO 3: Discuss policy issues and propose recommendations for improving tax administration, promoting tax compliance, and combating black money effectively.	<ul style="list-style-type: none"> • Summarize the features, new tax structure GST, Objectives, benefits and limitations of Indian Tax structure • Evaluate the meaning, reasons, effects and measures - Demonetisation
4.	Unit 4 A. International Trade B. India & WTO C. Recent Trends D. Problems of unemployment	25%	CO 4: Explain dynamics of international trade, unemployment, and poverty in India.	<ul style="list-style-type: none"> • Explain the objectives of export import policy – latest foreign Trade policy • Discuss the objectives, commitments, merit and demerits – Suggestions about India and WTO • Explain the Employment trends- causes Government schemes



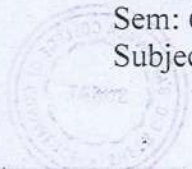
	ment and Poverty in India			<ul style="list-style-type: none">• Explain reasons of poverty, Concept of MDP, latest global poverty report• Discuss Problems and remedies of unemployment and Poverty in India
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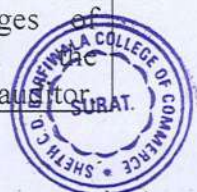
Class: T.Y.B.COM

Sem: 6

Subject: Advanced Accounting and Auditing 7



Sr. No.	Unit name	Weightage (%)	Cos (STUDENTS WILL BE ABLE TO)	Unit-wise Cos (STUDENTS WILL BE ABLE TO)
1	Audit of limited company Company Auditor	50%	<ul style="list-style-type: none"> Explore the nature, significance, and advantages of cost sheets, along with the qualifications required to be a cost auditor. Gain insights into the nature and purpose of tax audits, including who is mandated to undergo them. Understand the concept and implications of enabled audits and liabilities in a business context. 	<ul style="list-style-type: none"> Demonstrate a comprehensive understanding of the role and responsibilities of company auditors according to the Companies Act 2013. Qualifications and disqualifications for company auditors Appointment, removal, and resignation of auditors Remuneration of auditors Rights and liabilities of auditors Internal audit concepts Services an auditor cannot provide Understanding of divisible and undistributed profits Declaration and payment of dividends <input type="checkbox"/> Preparation and interpretation of standard and qualified auditor's reports
2	Investigation, audit of non-profit company	15%		<ul style="list-style-type: none"> Define investigation Identify When Investigations Are Required Recognize Who Conducts Investigations Distinguish Between Audits and Investigations
3	Preparation of Audit programme	15%		<ul style="list-style-type: none"> Define and Explain Audit Program Develop Audit Programs for Specific Entities
4	Recent trend in auditing	20%		<ul style="list-style-type: none"> Describe the nature, significance, advantages of cost sheets, and qualifications of a cost auditor.



				<ul style="list-style-type: none"> • Describe the nature and significance of tax audits, and who is compelled to undergo them. • Explain the meaning and overview of enabled audits and liabilities in business.
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Semester 6
Advanced Accounting and Auditing Paper Paper 8 (22-23)

Sr. No.	Unit name	Weight age %	Cos (STUDENTS WILL BE ABLE TO)	Unit-wise Cos (STUDENTS WILL BE ABLE TO)
1.	Budgeting for profit planning and control: Meaning of Budget and budgetary control • Types of Budgets•	60 %	<ul style="list-style-type: none"> • Define and explain budgetary control, its objectives, advantages, and limitations. • Identify and describe various types of budgets, including cash budgets and their preparation methods. • Distinguish between fixed and variable costs, and utilize flexible budgeting methods to analyze variances. • Explain the cost of capital, its components (debt, preference shares, equity, 	<ul style="list-style-type: none"> • Understand the meaning and objectives of budgetary control • Describe the advantages of budgetary control • Describe the limitations of budgetary control • List the various types of budgets • <input type="checkbox"/> Describe the various types of budgets



			retained earnings), and the weighted average cost of capital (WACC).	
	Cash Budget•			<ul style="list-style-type: none"> • Define and explain the concept of a cash budget. • Identify the purpose and advantages of using a cash budget. • Understand and list the different methods for preparing a cash budget. • Understand the receipt and payment account method, adjusted profit and loss method, and estimated balance sheet method to prepare cash budgets.
	Fixed and flexible budgeting• Objectives • Merits and Limitations of Budgeting			<ul style="list-style-type: none"> • identify fixed and variable costs based on historical data or cost behavior analysis. • Choose a flexible budget method (tabular, formula, or graphical). • Set up your chosen method (table, formula, or graph). • Calculate budgeted costs at different activity levels based on fixed costs and variable cost behavior. • <input type="checkbox"/> Compare budgeted costs with actual costs to identify variances and analyze performance.
	• Responsibility accounting			<ul style="list-style-type: none"> • Explain the core concept of responsibility accounting and its role within management accounting. • Define and describe the different types of responsibility centers commonly found in organizations. • Explain the process of setting budgets and measuring performance for each responsibility center. • These may include improved cost control, increased accountability, better decision-making, and



				<ul style="list-style-type: none"> employee motivation Discuss the potential limitations of responsibility accounting, such as difficulty in assigning responsibility for shared costs or external factors impacting performance..
2.	Accounting for Decision Making The concept of differential cost; Cost profit volume • analysis- BEP analysis and its applications (Except key factor)	30%		<ul style="list-style-type: none"> *Explain the meaning of differential costing *explain the meaning of cost-volume profit analysis *explain the terms: contribution, profit volume ratio, break even point, margin of safety *describe the uses Break even point analysis . *solve sums of computation of break even point analysis
3.	Cost of Capital (Only Theory) - Meaning and Significance - Specific, overall(weighted average cost of capital) and marginal cost of capital	10 %		<ul style="list-style-type: none"> *explain meaning of cost of capital and its use/ importance. *explain meaning of cost of debt capital *explain cost of preference share capital *explain meaning of equity share capital *explain cost of retained earnings *explain meaning of weighted average cost of capital
	Total	100 %		<ul style="list-style-type: none"> • •

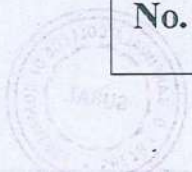


Class: T.Y.B.COM

Subject: Statistics- 9

Sem: 6

Sr. No.	Unit name	Weightage (%)	COs	Unit-wise COs
				Students Should be able



1	SECTION - 1 A. Linear Programming Techniques B. Transportation Problem C. Assignment Problem	60%	CO 1: To analyze complex decision-making problems, optimize system performance, and improve operational efficiency across a wide range of industries and applications.	<ul style="list-style-type: none"> • To Define Linear Programming. • To Formulation of Linear Programming Problems. • To Explain Graphical Solution Method. • To do Critical Thinking and Problem-Solving. • To Explain and illustrate the Transportation Problem. • To Identify the Assignment Problem.
2	NON-PARAMETRIC TESTS A. Sign test B. Wilcoxon sign rank test C. Mann-Whitney test D. Median test	40%	CO 2: To conduct hypothesis tests and make statistical inferences when the assumptions of parametric tests are not met or when dealing with ordinal or non-normally distributed data.	<ul style="list-style-type: none"> • To Understanding Non-Parametric Statistics. • To summarize the Comparison with Parametric Tests. • To Solve and Interpretation the practical examples of Sign test for single sample and paired samples, Wilcoxon signed-rank test for one sample and paired samples, Mann-Whitney test, Median test.



Class: T.Y. B. Com

Semester: 6th

Subject: Indian Banking & Currency System

Sr. No.	Unit name	Weightage (%)	Cos	Unit-wise Cos
1	Reserve Bank of India	20%	Students will be able to CO 1. Explain the structure and functions of RBI CO 2. Describe and evaluate monetary policy in India CO 3. Explain Indian money market and Discount and finance house of India CO 4. Describe the process of Currency Note Issue and Circulation CO 5. Understand and explain RBI's exchange rate policy CO 6. Discuss NPA related issues and its management in banks	<ul style="list-style-type: none">✓ Explain the organizational structure and governance of the Reserve Bank of India.✓ Describe the traditional functions of the RBI,✓ Evaluate the RBI's promotional functions, such as financial inclusion initiatives and developmental activities.✓ Explain how the RBI's overall role contributes to a healthy and growing Indian economy.
2	Monetary policy of R.B.I	20%		<ul style="list-style-type: none">✓ Explain the objectives of RBI's monetary policy and their importance for the Indian economy.✓ Describe the various credit control tools used by the RBI and how they operate.✓ Analyze the impact of monetary policy on inflation, economic growth, and credit availability.✓ Discuss the challenges faced by the RBI in formulating and implementing effective monetary policy.
3	Indian Money Market	20%		<ul style="list-style-type: none">✓ Explain the concept of the money market and its significance for the Indian financial system.✓ Analyze the role of various participants in the money market, including DFHI.✓ Explain the functions and importance of DFHI in promoting a vibrant and efficient money market in India.✓ Explain how the money market influences interest rates and economic activity.



4	Indian Currency System	20%		<ul style="list-style-type: none"> ✓ Explain the process of currency note issuance and the role of the RBI in managing currency in circulation. ✓ Describe the objectives of the RBI's exchange rate policy ✓ Evaluate the tools used by the RBI to manage the exchange rate and their potential impact.
5	Recent development and current issues in banking and financial institution	20%		<ul style="list-style-type: none"> ✓ Explain the concept of Non-Performing Assets (NPAs) and their impact on the financial health of banks. ✓ Analyze the factors contributing to NPAs and various strategies for NPA management. ✓ Evaluate the impact of liberalization and globalization on the Indian financial sector, considering both benefits and risks. ✓ Identify potential future trends and challenges that the Indian banking and financial sector might face.

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