

**The South Indian Association's,  
The S.I.A College of  
Higher Education  
Affiliated to  
University of Mumbai  
Accredited B+ by  
NAAC  
B.Com Programme Outcome**

<b>TY BCOM Semester V</b>	
Financial Accounting and Auditing Paper VII (Financial Accounting)	<ul style="list-style-type: none"> <li>● The students will be able to prepare financial statements of a corporate entity.</li> <li>● The students will be able to account for internal restructuring of a corporate entity.</li> <li>● The students will be able to prepare Investment account for an investor.</li> <li>● The students will be able to account for buy back of shares by a corporate entity.</li> </ul>
Financial Accounting and Auditing Paper VIII (Cost Accounting)	<ul style="list-style-type: none"> <li>● Students would be able to understand objectives and scope of Cost Accounting.</li> <li>● Students should be able to prepare stock ledger and understand various aspects of inventory control.</li> <li>● Students should be able to prepare labour cost statement, remuneration and incentive systems.</li> <li>● Students should be able to account for overheads apportionment, absorption and computation of overhead rates.</li> <li>● Students should be able to classify costs and prepare cost sheet.</li> <li>● Students should be able to reconcile cost and financial statements.</li> </ul>

Commerce - V	<ul style="list-style-type: none"> <li>● Students would get knowledge about marketing concepts and latest marketing strategies.</li> <li>● Students would get knowledge of CRM, consumer behavior and bases of market segmentation</li> <li>● Students would get knowledge about how to develop and launch a product</li> <li>● Students would get knowledge about green marketing, rural marketing, social marketing and other trends in marketing</li> </ul>
Business Economics - V	<ul style="list-style-type: none"> <li>● Understand important trends in the Indian occupational structure post reforms</li> <li>● Analyze the importance of reforms and suggest suitable changes in the same</li> <li>● Evaluate the behavior of the Indian financial market and suggest measures to improve it</li> </ul>
Direct Tax	<ul style="list-style-type: none"> <li>● Students would be able to identify the technical terms related to direct taxation.</li> <li>● Students would be able to determine the residential status of an assessee and thus should be able to compute the taxable income of assessee's with different residential status.</li> <li>● Students would be able to compute income from salaries, house property, business/profession, capital gains and income from other sources</li> <li>● Students would be able to understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.</li> <li>● Students would be able to compute the net total income of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act,1961.</li> </ul>
Export Marketing	<ul style="list-style-type: none"> <li>● The students would understand the basics of exports and its contribution to economic development</li> <li>● The students would be acquainted with the various Trading Blocs in operation</li> <li>● The students would be able to explore the various incentives offered for promoting exports</li> </ul>

Computer Systems & Applications

- The learners would be made familiar with the concepts of Data Communication, Networking – types , hardware and Protocols and Internet – Types of connections , Web browsing and cybercrime
- The learners would get to know about the usage of database through MySQL (Version 5.1.41) Queries – Simple Queries , Multi table Queries , Sub Queries , Nested Queries
- The learners would understand concepts of Spread sheet through EXCEL 2010. The learners will acquire skill of various types of calculations using EXCEL functions and formulae, Managing database using various EXCEL commands.