

**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**

TY BCOM Semester VI	
Financial Accounting and Auditing Paper IX (Financial Accounting)	<ul style="list-style-type: none"> ● Prepare accounts for Amalgamation, Absorption, and Reconstruction of companies. Understand accounting of Foreign Currency Transactions. ● Prepare Liquidator's Final Statement (Liquidation of companies). ● Understand Underwriting of Shares and Debentures. ● Apply accounting principles to corporate restructuring and advanced company accounts.
Financial Accounting and Auditing Paper X (Cost Accounting)	<ul style="list-style-type: none"> ● Understand and prepare Cost Control Accounts (principal & subsidiary accounts). Prepare and analyze Contract Costing accounts. Prepare Process Costing accounts including loss/gain treatment. Apply Marginal Costing techniques (BEP, decision-making). ● Calculate Standard Costing variances (material & labour). ● Understand modern costing concepts like ABC costing & lifecycle costing
Commerce - VI	<ul style="list-style-type: none"> ● Understand the concept, functions and scope of Human Resource Management ● Understand recent trends in management, Challenges faced by HR manager in Global Era.
Business Economics - VI	<ul style="list-style-type: none"> ● Explain various concepts associated with international trade ● Describe how different currencies interact with each other in the international market ● Apply the learning to real life problems of the actual international market

InDirect Tax	<ul style="list-style-type: none"> ● Determine residential status of Individual for levy of Tax and compute taxable income of Individual ● know basics of GST and understand the registration process under GST ● Identify the importance of GST in business and study computation of GST
Export Marketing - II	<ul style="list-style-type: none"> ● Understand the concept, scope, and importance of export marketing in international trade. Gain knowledge of export procedures, documentation, and policies. Learn about export promotion agencies and institutions (like ECGC, EXIM Bank, etc.). Develop skills in pricing, packaging, and distribution strategies for exports. Understand foreign market entry strategies and risks in international business.
Computer Systems & Applications - II	<ul style="list-style-type: none"> ● Evaluate different formulae and functions used in EXCEL. ● Understand to handle, edit and cell Formatting in EXCEL and Spreadsheets.