

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
**Department of Commerce**  
**Learning Outcomes**  
**Session 2020-2021**

- **Course Name: Secretarial Practice**
- **Course Code: 2T3**
- **Semester : II**

**Subject Teacher:**  
**Dr. D. H. Puttewar**

**After the completion of the course the student must be able to:**

1. Students were able to understand of Procedure for Incorporation of Companies and Conversion of Companies
2. Students were able to explain about knowledge of Procedure for Alteration of Memorandum of Association and Article of Association.
3. Students can explains bout Company Secretary, Directors and Number (DIN) allotment and surrender.
4. Students were able to describe the concept of Agenda, Notice and various Meetings, types of Voting and Resolution.
5. Students can wrote the various Report, secretarial audit, Secretarial standards as well as can explain importance of E-Governance and E-Filling
6. Students were able to explain about Key managerial personnel and various Directors.

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
**Department of Commerce**  
**Learning Outcomes**  
**Session 2020-2021**

- **Course Name: Business Management**
- **Course Code: 2T2**
- **Semester : II**

**Subject Teacher:**  
**Miss. Priyanka D. Mishra**

**After the completion of the course the student must be able to:**

1. Explain meaning, definition, concept, types and principles of business Management.
2. Understand scope, significance of business Management.
3. Explain process of business management it's functions and management as a Science or art.
4. Describe planning and it's nature, types components and importance.
5. Describe decision making- meaning, characteristics, importance and modern techniques of decision making.
6. Understand delegation of authority - meaning, elements & obstacles of delegation of authority.
7. Describe centralisation and decentralisation.
8. Explain coordination - meaning, concept and principles of coordination, internal and external coordination.
9. Understand meaning and elements of control.
10. Describe management of change and management of Crisis.
11. Understand total quality management and stress Management.
12. Understand international Management.

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
**Department of Commerce**  
**Learning Outcomes**  
**Session 2020-2021**

- **Course Name: Business Economics – II**
- **Course Code: 2T4**
- **Semester : II**

**Subject Teacher:**  
**Mr. Sankalp Hadke**

**After the completion of the course the student must be able to:**

1. Understand Meaning, Classification of Market Structure. Difference between Industry and Firm there meaning and, types and objectives.
2. Understand Pricing of Products, Cost based pricing, Customer-based pricing, Competitor-based pricing.
3. Describe Price-output determination under Perfect Competition Market, and its features. Understand features and Price-output determination under Monopoly Market. Describe Price Discrimination under monopoly its Meaning and types.
4. Understand Features and price-output determination under Monopolistic Competition.
5. Understand Theory of Distribution, Modern Theory of Distribution, Theories of Rent, Ricardian Theory of Rent, Modern theory of Rent, Concept of Quasi Rent.
6. Describe Theory of Wages, Marginal Productivity Theory of Wages, Theories of Interest, Loanable Funds Theory of Interest, Liquidity Preference Theory of Interest and its Criticisms. Understand Theories of Profit, Dynamic Theory of Profit, Innovation Theory of Profit, Concept of Gross Interest and Net Interest.
7. Understand Business Cycles, Concept, Features, Phases of Business Cycles, Causes and Remedies of Business Cycles.
8. Describe National Income, Meaning, Concepts, Methods of Measuring National Income. Understand Difficulties in National Income Accounting.

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
**Department of Commerce**  
**Learning Outcomes**  
**Session 2020-2021**

- **Course Name: Statistics and Business Mathematics**
- **Course Code: 2T1**
- **Semester : II**

**Subject Teacher:**  
**Mr. G.S. Sheikh**

**After the completion of the course the student must be able to:**

1. To equip students with The knowledge of current statistics and business mathematics to inspire them to acquire required quality to face the challenges.
2. Statistic and measures of central tendency meaning , scope and importance , function and limitations of statistics, collection of data, tabulation and classification frequency distribution, mean, median and mode, geometric mean, and harmonic mean. Types of mean, median, mode in different series, how to calculate geometric and harmonic mean its uses.
3. Understand the meaning and scope of dispersion methods of measuring dispersion.
4. Types of deviation , details study of mean deviation , standard deviation, quartile deviation, and co- efficient of variation.
5. Understand the meaning of skewness, types of skewness and its calculation. Absolute measures of skewness, relative measures of skewness, karl persons coefficient of skewness, Bowleys co- efficient of skewness.
6. Understand the need of business mathematics, how to calculate simple interest and compound interest, percentages etc.
7. Introduction of ratio proportion and profit and loss, types of ratio, how to calculate it, in the business world how can we apply this.

# **Dr. Ambedkar College, Deekshabhoomi, Nagpur**

## **Department of Commerce**

### **Learning Outcomes**

#### **Session 2020-2021**

- **Course Name: Skill Development**
- **Course Code: 4T2**
- **Semester : IV**

**Subject Teacher:  
Dr. D. H. Puttewar**

**After the completion of the course the student must be able to:**

1. Students after studying this topic improved their knowledge about the completion of the course the student must be able to make aware about basic of personality, motivation and morality
2. Students can explains meaning of Skill, its types, soft and hard skill, need for developing skill, human skill and behavior.
3. Student must be able to make aware about skill development and employment.
4. Students were able to explain about Intra-personal communication and Body Language.
5. Students can explains about Inter-personal Communication and Relationships, Leadership Skills, Team Building and public speaking
6. Students after studying this topic improved their knowledge about, Communication in English, Presentation Skills, and Quality required for good public speaker
7. Students can explain about Self confidence, Mnemonics, Goal setting, Time Management and effective planning.
8. Students were able to understand of Stress Management, Meditation and concentration techniques, Self Motivation Self acceptance and Self growth.
9. Students were able to explain about Skill development of rural industrial sectors - small scale - handloom - agro based industries, rural artisans - handicrafts and sericulture.
10. Students can explain about meaning of entrepreneurship, types skill required for entrepreneurship
11. Students after studying this topic improved their knowledge about varied techniques in personality development. The most important part of the course was Entrepreneurial skill development by which commerce students are encourage to enter into entrepreneurship and help the nation to some extent to solve the problem of unemployment.

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
**Department of Commerce**  
**Learning Outcomes**  
**Session 2020-2021**

- **Course Name: Financial Accounting – III**
- **Course Code: 4T1**
- **Semester : IV**

**Subject Teacher:**  
**Miss. Dhanashree Koche**

**After the completion of the course the student must be able to:**

1. Understand Final Accounts of Banking Companies Meaning of Banking Companies, Functions of Banking, Restrictions for a Banking Company, Provision of the Banking Companies Regulation Act 1949, Preparation of Annual accounts as per Banking Companies Regulation Act 1949 as per amendment by RBI.
2. Understand Final Accounts of General Insurance Companies Introduction, Types of General Insurance, Important Terms- Reserve for unexpired Risk, Reinsurance Claims, Reinsurance Premium, Commission, Bonus in Reduction of Premium and preparation of final accounts.
3. Describe Valuation of Goodwill Meaning, Characteristics of Goodwill, Factors influencing the value of goodwill, Need for Valuation of goodwill , Valuation of goodwill as per -Average Profit Method, Weighted Average Profit Method, Super Profit Method, Capitalization Method.
4. Describe Liquidation of Company. Meaning, Types of Liquidation, Steps in Voluntary Liquidation, Functions of Liquidator, Liquidators remuneration/Commission. Preparation of Liquidator's Final Statement of Account only.

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
**Department of Commerce**  
**Learning Outcomes**  
**Session 2020-2021**

- **Course Name: Monetary Economics – II**
- **Course Code: 4T4**
- **Semester : IV**

**Subject Teacher:**  
**Mr. Sankalp Hadke**

**After the completion of the course the student must be able to:**

1. Understand the Evolution, Meaning, Functions of Commercial Banks, Role of Commercial Banking in a developing economy.
2. Describe Process of Credit Creation by Commercial Banks and its Limitation, Investment Policy of Commercial Banks. Non Performing Assets its Meaning, Criteria and Causes.
3. Understand Meaning, Features, Advantages and Disadvantages of ATM(Automated Teller Machines).
4. Describe Meaning, Features, Merits and Demerits of Credit Cards, Plastic Cards, Smart Cards, e-Purse, Laser cards, EFT(Electron Fund Transfer), ECS(Electronics Clearing System).
5. Understand Introduction, Meaning of Customer, Bank and Customer Relationship Debtor and Creditor, Trustee and Beneficiary, Agent and Principal, Bailer and Bailee.
6. Understand Opening, Operating and closing of various bank account. Demat Account- Advantages, Opening and Operation of Demat Account.
7. Understand Methods of Calculating Interest Rates on Deposits and on loans.
8. Understand Meaning, Objectives, Functions, Role of Central Bank.
9. Describe Credit Control its Meaning, Objectives and Methods: Quantitative-Bank Rate, Open Market Operations, Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Repo Rate. Qualitative- Varying Margin requirement, Regulation of Consumer's Credit, Issuing Directives, Publicity Measures, Moral Suasion, Credit Rationing.

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
**Department of Commerce**  
**Learning Outcomes**  
**Session 2020-2021**

- **Course Name: Income Tax**
- **Course Code: 4T4**
- **Semester : IV**

**Subject Teacher:**  
**Mr. G.S. Sheikh**

**After the completion of the course the student must be able to:**

1. To equip students with The knowledge of current income tax and inspire them to acquire required quality to face the challenges.
2. Introduction of income tax, basic concept of income tax meaning and definition of assesses, assessment Year, previous year, gross total income, types of assesses, income exempt from tax, capital and revenue expenditure, agriculture income.
3. Understand residential status and its effects on tax incidence basic conditions and additional conditional of residential status.
4. Definition of salary, allowances, types of allowances, types of perquisites, type of provident fund tax treatment of provident fund, employee provident fund special provident fund and computation of salary income / taxable salary and tax liability.
5. Concept of house proper ,meaning of annual value , fully exempted income of house proper , deemed owner , self occupied and let-out house, deduction from income from house property , unrealised rent, computation of income from house property,
6. Income tax slab rates, rebates, income which do not form part of total income , deduction under section 80C, 80CCC, 80CCD, 80D, 80DDB,80E,80G,80GG,80U,
7. Definition of income from other sources, income specifically included under the head of other sources, specified income, casual income, deduction allowed from the income of other sources, computation of income from other sources.



**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
**Department of Commerce**  
**Learning Outcomes**  
**Session 2020-2021**

- **Course Name: Human Resource Management**
- **Course Code: 6T4.1**
- **Semester : VI**

**Subject Teacher:**  
**Dr. V. V. Panbude**

**After the completion of the course the student must be able to:**

1. Understand the importance ,scope ,functions and objectives of human resource management
2. Quality of ideal Human Resource Management
3. Broad idea about recruitment, selection and training
4. Learn about labour welfare measures - safety and health measures
5. workers 'participation in management
6. Objectives for wage incentive
7. Concept of Collective Bargaining
8. Conceptualize about human resource planning and human resource accounting.

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
**Department of Commerce**  
**Learning Outcomes**  
**Session 2020-2021**

- **Course Name: Management Accounting**
- **Course Code: 6T2**
- **Semester : VI**

**Subject Teacher:**  
**Mr. Sankalp Hadke**

**After the completion of the course the student must be able to:**

1. Students were able to understand of Management Accounting, it's Meaning, Scope, Importance, and Limitations of Management Accounting.
2. Students were able to explain the distinguish between Cost Accounting and Management Accounting,
3. Students were able to explain about Management Accounting and Break -Even Point Analysis.
4. Students were capable to make Budget & can explain about Budgetary Control Meaning, Characteristics, Objectives, Advantages, and Limitations, Classification &Types of Budgets. Problems on Cash Budget and Flexible Budget.
5. Students were able to understand about Ratio Analysis its Meaning, Importance and Limitations of Ratio Analysis, Classification of Ratio, Computation of Profitability Ratio, Financial Ratio with special reference to Current Ratio, Acid Test/ Liquid Ratio, Inventory Turnover Ratio Debtors and Creditors Turnover Ratio, Fixed Assets Turnover Ratio, Debt-Equity Ratio, Working Capital Ratio, Earnings per Share Ratio.
6. Students were capable to make Fund Flow Analysis and can explain about its Meaning, Sources of fund and Uses of fund, it will help the students to develop the problem solving behavior.
7. Students were able to explain distinguish between fund flow statement and Balance Sheet.
8. Students were capable to prepare Statement, showing Changes in Working Capital, Profit from operation and Fund flow Statement.

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**Learning Outcomes**  
**Session 2020-2021**

- **Course Name: Financial Accounting – V**
- **Course Code: 6T1**
- **Semester : VI**

**Subject Teacher:**  
**Miss. Dhanashree Koche**

**After the completion of the course the student must be able to:**

1. Students were able to understand Introduction, Meaning of Wholly-owned subsidiary, partly-owned subsidiary, preparation of Consolidated Balance Sheet and Profit and Loss Account, simple problem on involving two companies only.
2. Students were capable to understand Insurance Claims Introduction, loss of stock Average clause practical problem on loss of stock.
3. Students were able to understand Investment Accounts Meaning, Need, Utility and objectives, Sales and Purchase of different types of Securities, Simple problem on Investment and Securities.
4. Students were able to explain Profit prior to incorporation. Meaning Methods of ascertain the pre-incorporation profit, Issue and Redemption of preference shares Redemption out of new issue of shares Redemption at premium out of new issue of shares, Redemption out of profit.

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
**Department of Commerce**  
**Learning Outcomes**  
**Session 2020-2021**

- **Course Name: Indian Economy – II**
- **Course Code: 6T3**
- **Semester : VI**

**Subject Teacher:**  
**Dr. V. V. Panbude**

**After the completion of the course the student must be able to:**

1. Explain the role and importance of Agriculture sector in India, Cooperative Farming and Marketing, problems and remedies related to Indian agriculture sector, Vidarbha's Agricultural Distress
2. Understand the concept ,role and importance of Micro,Small & Medium Enterprises- MSME in India, and discuss the problems and remedies of MSME in India
3. Industrial sickness- Problems and remedial measures to avoid industrial sickness in India
4. Public sector industries ,privatization of public sector industries in India,
5. Vidarbha's Industrialization-problems and remedial measures
6. Role, importance and growth of Service sector in current scenario and its share in India's employment generation
7. Understand IT and ITES sector ,banking and insurance sector in India
8. Explain India's international trade
9. Current scenario of Balance of Payment in India
10. Gandhian Economic Thoughts-Basic principles, Theory of Trusteeship, Swadeshi model, Village swaraj and its relevance in the present scenario
11. Concept of Integral Humanism and economic thoughts of Pandit Dindayal Upadhyay
12. Economic thoughts of Dr B R Ambedkar-thoughts on Land Reforms, Indian Currency problem, nationalization of industries, economic upliftment of indian women et
13. Dr Rammanohar Lohiya-economics thoughts on individual freedom,planning,gender difference, solution to food scarcity, socialism etc.

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
**Department of Commerce**  
**Learning Outcomes**  
**Session 2020-2021**

- **Course Name: Advanced Statistics**
- **Course Code: 6T5.3**
- **Semester : VI**

**Subject Teacher:**  
**Mr. G. S. Sheikh**

**After the completion of the course the student must be able to:**

1. Explain the role, importance of correlation , different type of correlation.
2. Understand Karl Pearson's coefficient of correlation in bivariate frequency table and probable error.
3. Explain rank correlation method.
4. We can describe role scope of regression analysis lines of regression or regression equation.
5. Uses of coefficient of regression for frequency table.
6. Explain index number types of index number, uses of index number.
7. Understand test of consistency of index number, unit test, time reversal test, factor cost of living index number.
8. Concept of time series introduction components of time series a) Trend b) short term variation c) irregular variation d) measurement of Trend.
9. Understand different methods of time series like graphic methods, methods of seminar, methods of curve by The square methods of moving average.

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**

**Department of Commerce**

**Learning Outcomes**

**Session 2021-2022**

- **Course Name: Company Law**
- **Course Code: 1T3**
- **Semester : I**

**Subject Teacher:  
Dr. D. H. Puttewar**

**After the completion of the course the student must be able to:**

1. Students were able to understand of Procedure for Incorporation of Companies and Conversion of Companies
2. Students were able to explain about knowledge of Procedure for Alteration of Memorandum of Association and Article of Association.
3. Students can explains bout Company Secretary, Directors and Number (DIN) allotment and surrender.
4. Students were able to describe the concept of Agenda, Notice and various Meetings, types of Voting and Resolution.
5. Students can wrote the various Report, secretarial audit, Secretarial standards as well as can explain importance of E-Governance and E-Filing.
6. Students were able to explain about Key managerial personnel and various Directors.

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
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**Learning Outcomes**  
**Session 2021-2022**

- **Course Name: Business Organization**
- **Course Code: 1T2**
- **Semester : I**

**Subject Teacher:**  
**Dr. V. V. Panbude**

**After the completion of the course the student must be able to:**

1. Meaning and objectives of Business, classification of business activities-industry, commerce and trade
2. explain the concept of Social responsibility of business towards different groups
3. Forms of business organizations-Sole trading unit,Partnership,Joint stock company, One Person Company(OPC)public sector and private sector firms, Service sector industries
4. Concept of Business Process Outsourcing(BPO) and Knowledge Process Outsourcing (KPO)
5. Meaning and concept of Organization, Types of structure of organization, modern types of structure of organization, formal and informal organization
6. Brief introduction about Key management personnels in modern business organizations like-Chairman, Chief Executive Officer(CEO),Managing Director(MD),Chief Finance Officer(CFO).etc
7. Recent trends in business organizations-E-commerce, E-banking and E-business.

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**Learning Outcomes**  
**Session 2021-2022**

- **Course Name: Business Economics – I**
- **Course Code: 1T4**
- **Semester : I**

**Subject Teacher:**  
**Mr. Sankalp Hadke**

**After the completion of the course the student must be able to:**

1. Understand Meaning, Scope and Objectives of Business Economics, Micro Economics and Macro Economics.
2. Understand Social Responsibility of Business.
3. Describe Law of Demand, Demand Determinants, Changes in Demand.
4. Understand Concepts, Definition, Properties and importance of Indifference Curve.
5. Understand Elasticity of Demand its types, Measurement, Factors influencing it and Importance.
6. Understand Demand Forecasting its Importance and methods of Demand Forecasting.
7. Understand Concept of Production Function and Cobb-Douglas Production Function.
8. Describe Law of Variable Proportion its Assumptions, Significance and Limitations.
9. Understand Law of Returns to Scale, Internal and External Economies and Diseconomies of Scale.
10. Describe Law of Supply and factors influencing it.
11. Understand Concept of Cost in Short Run, Accounting Cost, Economic Cost, Opportunity Cost, Fixed Cost, Variable Cost, Direct and Indirect Costs, Real Cost, Explicit and Implicit Costs, Money Cost, Total Cost, Marginal Cost, Average Costs. Total, Marginal and Average Cost in the Long Run.
12. Describe Concepts of Revenues, Total Revenue, Average Revenue, Marginal Revenue and their Relationship.



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**Learning Outcomes**  
**Session 2021-2022**

- **Course Name: Financial Accounting – I**
- **Course Code: 1T1**
- **Semester : I**

**Subject Teacher:**  
**Miss. Dhanashree Koche**

**After the completion of the course the student must be able to:**

1. Understand Meaning, objectives and principles of Accounting , Accounting concept and Conventions.
2. Accounting standard AS-1 to AS-10. Final accounts of sole traders.
3. Understand Meaning of Branch, objectives of Branch Accounting.
4. Understand Maintenance of Accounting records, transactions relating to branch and Accounting procedure of Branch.
5. Understand introduction of Final Account of co-operative societies as per Maharashtra co-operative societies Act 1960.
6. Types of co-operative societies, preparation of Trading and profit and loss A/c and Balancesheet.
7. Describe meaning of Joint venture accounts, Distinction between joint venture and partnership.
8. Understand methods of Joint venture Accounting.

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**

**Department of Commerce**

**Learning Outcomes**

**Session 2021-2022**

- **Course Name: Business and Communication Management**
- **Course Code: 3T2**
- **Semester : III**

**Subject Teacher:  
Dr. D. H. Puttewar**

**After the completion of the course the student must be able to:**

Commerce students after studying this subject improved their communication skills which is required in business and corporate world.

1. Students were able to explain about knowledge of Communication and barrier in communication
2. Students can explain about concept, objective, elements, purpose, importance, salient feature of Business communication and principles of effective business communication.
3. Students were able to explain about Types of business communication, company manual, house journal, placement broacher, leaflets, E MAIL.
4. Students can explain about Public Relations Management, Role of public relations officer in business and group discussion.
5. Students can explains about Concept of Management Information System, Role of Computer in communication, Barriers of computerized Communication.
6. Students were able to use of internet, website and electronic media in business communication
7. Students can explains about Social media as a mean of communication.
8. Students can practice of MS-office aided communication, MS Word and its application in business communication.
9. Students after studying this topic improved their practical knowledge about MS-Excel and MS-Power point in communication skill, MS- excel and financial presentation, MS-power point and business communication, Use of MS-power point in business meeting as a tools of effective communication
10. Students were well versed with use of computer in business communication very effectively. It saves the Time, Money and Energy.

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**Learning Outcomes**  
**Session 2021-2022**

- **Course Name: Business Law**
- **Course Code: 3T3**
- **Semester : III**

**Subject Teacher:**  
**Dr. D. H. Puttewar**

**After the completion of the course the student must be able to:**

1. Students were able to understand of background of business law and its meaning, evolution and significance.
2. Students were able to understand of Indian Contract Act-1872 and it's important, kinds of contract, essentials of a valid contract, offer and acceptance.
3. Students were able to explain about consideration, capacities of parties to contract, free consent, Void Agreement, Contingent Contract, Quasi Contract, Contract of Indemnity and Guarantee and Law of Agency.
4. Students were able to understand of Sale of Goods Act- 1930 and Indian Partnership Act -1932.
5. Students were able to explain about Registration of partnership firm, effect of non-registration, partnership deed, duties and liabilities of partners including those of newly admitted partners, dissolution of partnership firms.
6. Students were able to understand of Negotiable Instrument Act-1881, Endorsements, Parties to a Negotiable Instrument and Prevention of Money Laundering Act-2002.
7. Students were able to explain about Consumer Protection Act-1986, consumer dispute redresser agencies and procedure followed by redresser agencies.
8. Students were able to explain about Information Technology Act-2000.
9. Students after studying this topic improved their practical knowledge about Cyber Law and Importance of cyber and they were well versed with use of computer. It helps in developing critical thinking among the students.

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**Learning Outcomes**  
**Session 2021-2022**

- **Course Name: Monetary Economics – I**
- **Course Code: 3T4**
- **Semester : III**

**Subject Teacher:**  
**Dr. V. V. Panbude**

**After the completion of the course the student must be able to:**

1. Understand the barter system ,Evolution and need for money
2. Fisher's Quantity Theory of money
3. Paper currency and its importance
4. Can recognize different methods of note issue like- fixed fiduciary method, proportionate reserve method, minimum reserve method etc.
5. Explain the concepts of inflation and deflation- causes, effects and remedies
6. Understand the concept of money market-its importance and instruments
7. Brief knowledge and objectives of monetary policy and fiscal policy- its need, importance and recent changes in both of the policies in India
8. Explain the concept of public finance, its principles
9. Theory of Maximum Social Advantages
10. Can define taxation
11. Differentiate between direct and indirect taxes
12. Identify different types of taxation
13. Direct and Indirect Taxes.

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**Learning Outcomes**  
**Session 2021-2022**

- **Course Name: Financial Accounting – II**
- **Course Code: 3T1**
- **Semester : III**

**Subject Teacher:**  
**Mr. Sankalp Hadke**

**After the completion of the course the student must be able to:**

1. Understand Consignment Accounts. Meaning, Needs, Advantages and Formalities in consignment, Difference between a consignment and a sale, Performa invoice, Account Sales, Accounting Procedure of Consignment, Valuation of Consignment Stock.
2. Describe Branch Accounts (Excluding Foreign Branch) Meaning of Branch, Objectives of Branch Accounting, Maintenance of Accounting Records , Transactions relating to Branch. Accounting Procedure of Branch.
3. Describe Flotation of Joint Stock Companies and their Capital Structure. Types of Shares, Methods of issue of shares, Accounting for Issue, Forfeiture of shares & reissue of forfeited shares.
4. Understand Final Accounts of Joint Stock Companies Introduction, Statutory provisions regarding preparation of companies final accounts. Provision for interest on debentures, Proposed Dividends, Interim Dividend.

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
**Department of Commerce**  
**Learning Outcomes**  
**Session 2021-2022**

- **Course Name: Management Process**
- **Course Code: 5T5.3**
- **Semester : V**

**Subject Teacher:**  
**Dr. D. H. Puttewar**

**After the completion of the course the student must be able to:**

1. Students were able to understand of basic knowledge of management process- includes concept of management, levels of management and its importance and functions at each level and to introduce students to background of Management and Administration.
2. Students were able to explain the distinguish between Management and Administration.
3. Students were able to understand about Managerial Development & Group, skills, classification of managerial skill, methods of developing skills of managers, group dynamics, and types of groups, group formation development, and group composition.
4. Students were able to explain about Meaning and types of managerial styles X and Y Theory of Macgregor, factors' influencing managerial style, and organization conflict- traditional and modern approaches to conflict, Management as a profession, significance of professional manager in current scenario. It helps in developing analytical thinking among the students and developed analytical behavior.
5. Students were able to describe the concept of motivation, told that Motivation is must for everyone, again explain kinds of motivation and its importance, Theories of motivation- Maslow's theory of need hierarchy, Herzberg's theory of motivation, relationship between motivation & productivity is clarifies with the students, they understood the importance of motivation and its impact on productivity.

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
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**Learning Outcomes**  
**Session 2021-2022**

- **Course Name: Marketing Management**
- **Course Code: 5T4.1**
- **Semester : V**

**Subject Teacher:**  
**Dr. D. H. Puttewar**

**After the completion of the course the student must be able to:**

1. Describe the concept of Marketing, Marketing Management, Traditional and Modern concept of Marketing, Functions and importance of Marketing Management, Market segmentation and its types, evaluation, criteria's, advantages and disadvantages.
2. Explain of Meaning, concept and characteristics of Consumer Market, Industrial Market and Service Market, their difference, government and reseller market, online market, its issues and challenges, pricing policies and its meaning, types and factors governing them.
3. Explains the about Product Planning and New Product Development, Product Life Cycle, Branding and Packaging, meaning of Distribution, Distribution Channels for Consumer Product, Industrial Product and Service Product, Function of Distribution of Channels, Factors Affecting Distribution of Channels.
4. Explain about Consumer behavior and its Meaning, concept and factors affecting consumer behavior, Customer Satisfaction, measurement of Customer Satisfaction, After Sales Services and its role in modern business as well as meaning of Promotion, techniques of promotion, Personal Selling, Advertising, Direct Marketing, and E-marketing. In this subject encourages the students to enter into marketing field as a career, some students literally enter into this interesting filed.

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**Learning Outcomes**  
**Session 2021-2022**

- **Course Name: Business Finance – I**
- **Course Code: 5T5.1**
- **Semester : V**

**Subject Teacher:**  
**Mrs. Shefali Rai Chouksey**

**After the completion of the course the student must be able to:**

1. Able to comprehend and analyze the likely sources of Business Finance, its functions, objects and scope. It will help students to identify real time options available with firms and organisations in today's world along with their strategic use.
2. Able to have knowledge of project financing, inventory management and leverages. This will initiate students into the process of project appraisal and how it reaches the financing stage. In inventory management they will learn optimum levels of inventory identification and its management. Finally in leverages, operating and financial leverages will become conceptually clear.
3. Able to comprehend and analyze the plausible results of working capital, its advantages, disadvantages, determinants and assessment.
4. Able to comprehend and analyze the plausible results of Debtors Management, Creditors Management and venture capital financing. In Debtors management students will be able to understand credit policy and period along with bill discounting. In Creditors Management they will learn the cost of credit, accruals and expenses. Finally in Venture capital financing they will be able to learn various methods and problems facing the industry.



**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
**Department of Commerce**  
**Learning Outcomes**  
**Session 2021-2022**

- **Course Name: Indian Economy – I**
- **Course Code: 5T3**
- **Semester : V**

**Subject Teacher:**  
**Dr. V. V. Panbude**

**After the completion of the course the student must be able to:**

1. Understand the Indian economic planning
2. Can identify objectives and strategy of India's development plan
3. Understand the concept and challenges before Regional Planning
4. Identify objectives and structure of NITI Ayog
5. Concept of Economic Growth and Economic Development
6. Explain the broad features of Indian economy
7. Infrastructure and Transport system in India-Railways, Roads, Water and Airways-new policies
8. Can recognize size and growth trend of India's population
9. Can verify the causes of population explosion and population policy in India
10. Recognize unemployment problem-trend, structure of employment.
11. Identify urban and rural unemployment in India
12. Understand the government policy for removing unemployment
13. Identify India's public expenditure and public revenue ,its role in India
14. Explain the concept of public debt.
15. India's Fiscal Deficit-Causes, recent policy, Measurement towards controlling fiscal deficit.

**Dr. Ambedkar College, Deekshabhoomi, Nagpur**  
**Department of Commerce**  
**Learning Outcomes**  
**Session 2021-2022**

- **Course Name: Cost Accounting**
- **Course Code: 5T2**
- **Semester : V**

**Subject Teacher:**  
**Dr. V. V. Panbude**

**After the completion of the course the student must be able to:**

1. Can able to mention the elements of cost
2. Differentiate between cost accounting and financial accounting
3. Can make a simple cost sheet
4. Recognize tender price and to prepare a tender sheet
5. Understand the concept of reconciliation of profit and its application
6. Define process cost accounting ,normal ,abnormal loss and gain ,apply numericals
7. Define contract costing ,theory and numerical.