



B.P.H.E.Society's
Ahmednagar College, Ahmednagar
Station Road, Ahmednagar, Pin 414001 (M.S.)

Department of Commerce and Research Centre

Email: commerce.aca@gmail.com

Phone: 0241-2359571 Extn. 258

Department of Commerce

1. Departmental Profile

Ahmednagar College is the first college in Ahmednagar District which opened the gates of Higher Education to the all types of the students irrespective of their caste, religion and race. The Department of Commerce was established in the year 1962. Post Graduate Courses were started from 1967. The department of Commerce was the oldest department in the district who started post graduation. In the year 2008 the department started Doctoral Research Center. Six Research Guides are associated with Commerce Research Center. So far, six students have been awarded Ph.D. degree by Savitribai Phule Pune University and currently fourteen students are registered with center for Ph.D . It has also a long history in shaping the commercial and business environment in and around Ahmednagar District. Most of the famous businesses and industries are owned by the students of Department of Commerce.

Dr P.Z Palsapure was the first Head of the Department succeeded by Dr. S.B. Kolte, Ex Dean of Faculty of Commerce, Dr. V.S. Dikonda, Prof A. M. Pawar, Dr. S. P. Huddedar. Dr. V. D. Barve Currently Dr.D.B.More is working as a Head of the Department.

The department has a Commerce Association, which is actively engaged in various activities with the help of students and faculty members. The commerce association is regularly arranging lectures related with trade, commerce, industry, management, taxation & global scenario. Eminent personalities, consultants resource persons were called for delivering the lecturers on related topics.

2. Programmes offered

Sr. No.	Programme	Objectives	Programme Specific Objectives
1.	Bachelor of Commerce (B.Com)	<p>PO1. Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.</p> <p>PO2.Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.</p>	<p>F.Y.B.COM</p> <p>Financial Accounting :</p> <p>1. To impart the knowledge of various accounting concepts 2. To instill the knowledge about accounting procedures, methods and techniques. 3. To acquaint them with practical approach to accounts writing by using software package.</p> <p>Business Economics (Micro):</p> <p>1. To expose Students of Commerce to basic micro economic concepts and inculcate an analytical approach to the subject matter. 2. To</p>



B.P.H.E.Society's
Ahmednagar College, Ahmednagar
 Station Road, Ahmednagar, Pin 414001 (M.S.)

Department of Commerce and Research Centre

Email: commerce.aca@gmail.com

Phone: 0241-2359571 Extn. 258

Sr. No.	Programme	Objectives	Programme Specific Objectives
		<p>PO3.Effective Citizenship: Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.</p> <p>PO4.Ethics: Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.</p> <p>PO5.Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.</p> <p>PO6.Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes</p>	<p>stimulate the student interest by showing the relevance and use of various economic theories. 3. To apply economic reasoning to problems of business.</p> <p>Business Mathematics and Statistics:</p> <p>1. To prepare for competitive examinations 2. To understand the concept of Simple interest, compound interest and the concept of EMI. 3. To understand the concept of shares and to calculate Dividend 4. To understand the concept of population and sample. 5. To use frequency distribution to make decision. 6. To understand and to calculate various types of averages and variations. 7. To understand the concept and application of profit and loss in business. 8. To solve LPP to maximize the profit and to minimize the cost. 9. To use correlation and regression analysis to estimate the relationship between two variables. 10. To understand the concept and techniques of different types of index numbers.</p> <p>Banking and Finance [Fundamentals of Banking]</p> <p>1. To acquaint the students with the fundamentals of banking. 2. To develop the capability of students for knowing banking concepts and operations. 3. To make the students aware of banking business and practices. 4. To give thorough knowledge of banking operations. 5. To enlighten the students regarding the new concepts introduced in the banking system.</p> <p>Marketing and Salesmanship [Fundamentals of Marketing]</p>



B.P.H.E.Society's
Ahmednagar College, Ahmednagar
Station Road, Ahmednagar, Pin 414001 (M.S.)

Department of Commerce and Research Centre

Email: commerce.aca@gmail.com

Phone: 0241-2359571 Extn. 258

Sr. No.	Programme	Objectives	Programme Specific Objectives
			<p>1) General Objective of the Paper. a) To create awareness about market and marketing. b) To establish link between commerce/Business and marketing. 2) Core Objectives of the paper. a) To understand the basic concept of marketing. b) To understand marketing philosophy and generating ideas for marketing research. c) To know the relevance of marketing in modern competitive world. d) To develop an analytical ability to plan for various marketing strategy.</p> <p><u>S.Y.B.COM</u></p> <p>Business Communication.:</p> <p>1. To understand the concept, process and importance of communication. 2. To develop awareness regarding new trends in business communication. 3. To provide knowledge of various media of communication. 4. To develop business communication skills through the application and exercises.</p> <p>Corporate Accounting:</p> <p>To enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards. 1. To make aware the students about the conceptual aspect of corporate accounting 2. To enable the students to develop skills for Computerized Accounting</p> <p>Business Economics (Macro):</p> <p>1. The objective of the course is to familiarize the students the basic concept of Macro Economics and application. 2. To Study the behavior of the economy as a whole. 3. To</p>



B.P.H.E.Society's
Ahmednagar College, Ahmednagar
Station Road, Ahmednagar, Pin 414001 (M.S.)

Department of Commerce and Research Centre

Email: commerce.aca@gmail.com

Phone: 0241-2359571 Extn. 258

Sr. No.	Programme	Objectives	Programme Specific Objectives
			<p>Study the relationship among broad aggregates. 4. To apply economic reasoning to problems of the economy.</p> <p>Business Management:</p> <p>1. To provide basic knowledge & understanding about business management concept. 2. To provide an understanding about various functions of management.</p> <p>Elements of Company Law:</p> <p>1) To impart students with the knowledge of fundamentals of Company Law. 2) To update the knowledge of provisions of the Companies Act of 2013. 3) To apprise the students of new concepts involving in company law regime. 4) To acquaint the students with the duties and responsibilities of Key Managerial Personnel. 5) To impart students the provisions and procedures under company law.</p> <p>Business Administration:</p> <p>1. To provide basic knowledge about various forms of business organizations 2. To acquaint the students about business environment and its implications thereon. 3. To aware them with the recent trends in business</p> <p>Cost and Works Accounting:</p> <p>To Impart The Knowledge Of: 1. Basic Cost concepts. 2. Elements of cost. 3. Ascertainment of Material and Labour Cost.</p> <p><u>T.Y.B.COM</u></p> <p>Business Regulatory Framework (Mercantile Law):</p> <p>1. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws. 2. To develop the awareness among</p>



B.P.H.E.Society's
Ahmednagar College, Ahmednagar
Station Road, Ahmednagar, Pin 414001 (M.S.)

Department of Commerce and Research Centre

Email: commerce.aca@gmail.com

Phone: 0241-2359571 Extn. 258

Sr. No.	Programme	Objectives	Programme Specific Objectives
			<p>the students regarding these laws affecting business, trade and commerce.</p> <p>Advanced Accounting.: To impart the knowledge of various accounting concepts To instill the knowledge about accounting procedures, methods and techniques. To acquaint them with practical approach to accounts writing by using software package.</p> <p>Indian & Global Economic Development: 1) To expose students to a new approach to the study of the Indian Economy. 2) To help the students in analyzing the present status of the Indian Economy. 3) To enable students to understand the process of integration of the Indian Economy with other economics of the world. 4) To acquaint students with the emerging issues in policies of India's foreign trade.</p> <p>Auditing & Taxation: The Study of Various Components of this course will enable the students: 1. To acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems. 2. To get knowledge about preparation of Audit report. 3. To understand the basic concepts and to acquire knowledge about Computation of Income, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.</p> <p>Business Administration II: To acquaint the students with basic concepts & functions of HRD and</p>



B.P.H.E.Society's
Ahmednagar College, Ahmednagar
 Station Road, Ahmednagar, Pin 414001 (M.S.)

Department of Commerce and Research Centre

Email: commerce.aca@gmail.com

Phone: 0241-2359571 Extn. 258

Sr. No.	Programme	Objectives	Programme Specific Objectives
			<p>nature of Marketing functions of a business enterprise.</p> <p>Cost and Works Accounting II: 1. To provide Knowledge about the concepts and principles application of Overheads 2. To provide also understanding various methods of costing and their applications</p> <p>Business Administration III: To acquaint the students with the basic concepts in finance and production functions of a business enterprise.</p> <p>Cost and Works Accounting III: 1 To impart knowledge regarding costing techniques. 2 To provide training as regards concepts, procedures and legal Provisions of cost audit.</p>
2.	Master of Commerce (M.Com)	<p>PO1.Critical Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.</p> <p>PO2. Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.</p> <p>PO3.Social Interaction: Elicit views of others, mediate disagreements and help reach</p>	<p><u>M.COM PART I</u></p> <p>Management Accounting The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.</p> <p>Strategic Management To understand the approaches to Strategic Decision Making, Strategic Management Process</p> <p>Advanced Cost Accounting: 1. To acquaint the students with the significance of Cost Accounting in Global Competitive environment. 2. To enable students to learn application of different methods of costing in Manufacturing and Service Industry.</p> <p>Costing Techniques and Responsibility Accounting :</p>



B.P.H.E.Society's
Ahmednagar College, Ahmednagar
 Station Road, Ahmednagar, Pin 414001 (M.S.)

Department of Commerce and Research Centre

Email: commerce.aca@gmail.com

Phone: 0241-2359571 Extn. 258

Sr. No.	Programme	Objectives	Programme Specific Objectives
		<p>conclusions in group settings.</p> <p>PO4.Effective Citizenship: Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.</p> <p>PO5.Ethics: Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.</p> <p>PO6.Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.</p> <p>PO7.Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes</p>	<p>1) To equip the students for designing and implementing cost control, cost reduction programme and different cost system. 2) Relevant Cost Accounting Standard are to be studied 3) Level of knowledge –Advanced Techniques of Costing</p> <p>Financial Analysis & Control: The objective of the course is to enable students to acquire sound knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.</p> <p>Industrial Economics: 1) To study the basic concepts of Industrial Economics. 2) To study the significance and problems of Industrialization. 3) To study the impact of Industrialization on Indian Economy.</p> <p>Application of Cost Accounting: 1. To provide knowledge on advanced cost accounting practices.</p> <p>Cost Control and Cost System: 1. To equip the students for designing and implementing cost control, cost reduction programme and different cost systems. 2. Relevant Cost Accounting Standards are to be studied.</p> <p>Business Finance: To enable students to acquire sound knowledge of concepts, nature and structure of business finance.</p> <p>Research Methodology for Business: 1. To acquaint the students with the areas of Business Research Activities.</p>



B.P.H.E.Society's
Ahmednagar College, Ahmednagar
Station Road, Ahmednagar, Pin 414001 (M.S.)

Department of Commerce and Research Centre

Email: commerce.aca@gmail.com

Phone: 0241-2359571 Extn. 258

Sr. No.	Programme	Objectives	Programme Specific Objectives
			<p>2. To enhance capabilities of students to conduct the research in the field of business and social sciences. 3. To enable students, in developing the most appropriate methodology for their research studies. 4. To make them familiar with the art of using different research methods and techniques.</p> <p>Advanced Cost Accounting and Cost System Special Paper V. To provide adequate knowledge on Cost Audit Practices. Level of Knowledge – Advanced.</p> <p>Advanced Cost Accounting and Cost System Special Paper VI. To equip the students with the knowledge of the techniques and methods of planning and executing the Management Audit. Level of Knowledge: Advanced</p> <p><u>M.COM PART II</u> Capital Market and Financial Services. To enable students to acquire sound knowledge, concept and structure of capital market and financial services.</p> <p>Industrial Economic Environment. 1. To study the basic concepts of Industrial Finance. 2. To study the effects of New Economic Policy. 3. To study the impact of Labor reforms on Industries.</p>

3. Courses offered

Sr. No.	Course	Course outcomes
1.	FYBCom : Financial Accounting.	1. imparted the knowledge of various accounting concepts 2. instilled the knowledge about accounting procedures, methods and techniques. 3. acquainted them with practical approach to



B.P.H.E.Society's
Ahmednagar College, Ahmednagar
 Station Road, Ahmednagar, Pin 414001 (M.S.)

Department of Commerce and Research Centre

Email: commerce.aca@gmail.com

Phone: 0241-2359571 Extn. 258

Sr. No.	Course	Course outcomes
		accounts writing by using software package.
	FYBCom : Business Economics (Micro)	1. exposed Students of Commerce to basic micro economic concepts and inculcate an analytical approach to the subject matter. 2. Stimulated the student interest by showing the relevance and use of various economic theories. 3. Applied economic reasoning to problems of business.
	FYBCom : Business Mathematics and Statistics	1. Prepared for competitive examinations 2. Understood the concept of Simple interest, compound interest and the concept of EMI. 3. Understood the concept of shares and to calculate Dividend 4. Understood the concept of population and sample. 5. Used frequency distribution to make decision. 6. To understand and to calculate various types of averages and variations. 7. Understood the concept and application of profit and loss in business. 8. Solved LPP to maximize the profit and to minimize the cost. 9. Used correlation and regression analysis to estimate the relationship between two variables. 10. Understood the concept and techniques of different types of index numbers.
	FYBCom : Banking and Finance [Fundamentals of Banking]	1. The students acquainted with the fundamentals of banking. 2. Developed the capability of students for knowing banking concepts and operations. 3. Students are aware of banking business and practices. 4. Gets thorough knowledge of banking operations. 5. Enlightened with the new concepts introduced in the banking system.
	FYBCom : Marketing and Salesmanship [Fundamentals of Marketing]	1) General Objective of the Paper. a) Created awareness about market and marketing. b) Established link between commerce/Business and marketing. 2) Core Objectives of the paper. a) Understood the basic concept of marketing. b) To understand marketing philosophy and generating ideas for marketing research. c) knows the relevance of marketing in modern competitive world. d) Developed an analytical ability to plan for various marketing strategy.
2.	SYBCom : Business Communication.	1. Understands the concept, process and importance of communication. 2. Developed awareness regarding new trends in business communication. 3. Got knowledge of various media of communication. 4. Developed business communication skills through the application and exercises.
	SYBCom : Corporate Accounting	Developed awareness about Corporate Accounting in conformity with the provisions of Companies Act and



B.P.H.E.Society's
Ahmednagar College, Ahmednagar
 Station Road, Ahmednagar, Pin 414001 (M.S.)

Department of Commerce and Research Centre

Email: commerce.aca@gmail.com

Phone: 0241-2359571 Extn. 258

Sr. No.	Course	Course outcomes
		Accounting as per Indian Accounting Standards. 1. Made aware the students about the conceptual aspect of corporate accounting 2. To enable the students to develop skills for Computerized Accounting
	SYBCom : Business Economics (Macro)	1. The students are familiarized with the basic concept of Macro Economics and application. 2. Understands the behavior of the economy as a whole. 3. Understands the relationship among broad aggregates. 4. Applies economic reasoning to problems of the economy.
	SYBCom : Business Management	1. Provided basic knowledge & understanding about business management concept. 2. Provided an understanding about various functions of management.
	SYBCom : Elements of Company Law	1) Imparted students with the knowledge of fundamentals of Company Law. 2) Updates the knowledge of provisions of the Companies Act of 2013. 3) Apprises new concepts involving in company law regime. 4) Acquainted the students with the duties and responsibilities of Key Managerial Personnel. 5) understands the provisions and procedures under company law.
	SYBCom : Business Administration	1. Understands basic knowledge about various forms of business organizations 2. Gets acquainted the students about business environment and its implications thereon. 3. Students aware with the recent trends in business
	SYBCom : Cost and Works Accounting	Understands 1. Basic Cost concepts. 2. Elements of cost. 3. Ascertainment of Material and Labour Cost.
3.	TYBCom : Business Regulatory Framework (Mercantile Law)	1. Gets acquainted with the basic concepts, terms & provisions of Mercantile and Business Laws. 2. Develops the awareness among the students regarding these laws affecting business, trade and commerce.
	TYBCom : Advanced Accounting.	Gets knowledge of various accounting concepts To instill the knowledge about accounting procedures, methods and techniques. acquainted with practical approach to accounts writing by using software package. T
	TYBCom : Indian & Global Economic Development	1) Exposed to a new approach to the study of the Indian Economy. 2) Analyzes the present status of the Indian Economy. 3) understands the process of integration of the Indian Economy with other economics of the world. 4) acquainted with the emerging issues in policies of India's foreign trade.
	TYBCom : Auditing & Taxation	1. Acquainted about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of



B.P.H.E.Society's
Ahmednagar College, Ahmednagar
 Station Road, Ahmednagar, Pin 414001 (M.S.)

Department of Commerce and Research Centre

Email: commerce.aca@gmail.com

Phone: 0241-2359571 Extn. 258

Sr. No.	Course	Course outcomes
		computerized Systems. 2. Gets knowledge about preparation of Audit report. 3. Understands the basic concepts and acquires knowledge about Computation of Income, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.
	TYBCom : Business Administration II	Acquainted with basic concepts & functions of HRD and nature of Marketing functions of a business enterprise.
	TYBCom : Cost and Works Accounting II	1. Gets Knowledge about the concepts and principles Application of Overheads 2. Understands various methods of costing and their applications
	TYBCom : Business Administration III	Knows the basic concepts in finance and production functions of a business enterprise.
	TYBCom : Cost and Works Accounting III	1 Aware of costing techniques. 2 trains as regards concepts, procedures and legal Provisions of cost audit.
4.	MCom I : Management Accounting	Acquires sound Knowledge of concepts, methods and techniques of management accounting and develops competence with their usage in managerial decision making and control.
	MCom I : Strategic Management	Understands the approaches to Strategic Decision Making, Strategic Management Process.
	MCom I : Advanced Cost Accounting:	1. Acquainted with the significance of Cost Accounting in Global Competitive environment. 2. Enables to learn application of different methods of costing in Manufacturing and Service Industry.
	MCom I : Costing Techniques and Responsibility Accounting :	1) Equips for designing and implementing cost control, cost reduction programme and different cost system. 2) Level of knowledge –Advanced Techniques of Costing
	MCom I : Financial Analysis & Control:	Enable to acquire sound knowledge of concepts, methods and techniques of management accounting and develops competence with their usage in managerial decision making and control.



B.P.H.E.Society's
Ahmednagar College, Ahmednagar
 Station Road, Ahmednagar, Pin 414001 (M.S.)

Department of Commerce and Research Centre

Email: commerce.aca@gmail.com

Phone: 0241-2359571 Extn. 258

Sr. No.	Course	Course outcomes
	MCom I : Industrial Economics:	1) Understands the basic concepts of Industrial Economics. 2) Understands the significance and problems of Industrialization. 3) Understands the impact of Industrialization on Indian Economy.
	MCom I : Application of Cost Accounting:	1. Gets knowledge on advanced cost accounting practices.
	MCom I : Cost Control and Cost System:	1. Equips himself for designing and implementing cost control, cost reduction programme and different cost systems and Relevant Cost Accounting Standards.
5.	M.Com II: Business Finance:	Acquires sound knowledge of concepts, nature and structure of business finance.
	M.Com II: Research Methodology for Business:	1. Acquainted with the areas of Business Research Activities. 2. To enhance capabilities of students to conduct the research in the field of business and social sciences. 3. To enable students, in developing the most appropriate methodology for their research studies. 4. To make them familiar with the art of using different research methods and techniques.
	M.Com II: Advanced Cost Accounting and Cost System Special Paper V.	Gets advanced knowledge on Cost Audit Practices.
	M.Com II: Advanced Cost Accounting and Cost System Special Paper VI.	Equips with the advanced knowledge of the techniques and methods of planning and executing the Management Audit.



B.P.H.E.Society's
Ahmednagar College, Ahmednagar
Station Road, Ahmednagar, Pin 414001 (M.S.)

Department of Commerce and Research Centre

Email: commerce.aca@gmail.com

Phone: 0241-2359571 Extn. 258

	Capital Market and Financial Services	Inculcated students to acquire sound knowledge, concept and structure of capital market and financial services.
	Industrial Economic Environment	1. Solved the basic concepts of Industrial Finance. 2. Expert the effects of New Economic Policy. 3. Skilled Labor reforms on Industries
	Recent Advances in cost accounting / Case Studies:	The students will have to select a subject from any area of the syllabus of Cost Accounting and get practical exposure by undertaking project work.