

BUNTS SANGHA'S
S.M.SHETTY COLLEGE OF SCIENCE, COMMERCE & MANAGEMENT STUDIES POWAI

Bachelor of Commerce

| Semester | Subject | Subject Codes | Course Outcomes | |
|-------------------|---|----------------------|---|---|
| Semester 1 | Business Economics I | UBCOMFSI.3 | CO1 To familiarise about basic micro economic concepts and inculcate an analytical approach to the subject matter. | |
| | | | CO2 To understand the relevance and use of various economic theories. | |
| | | | CO3 To apply economic reasoning to problems of business. | |
| | | | CO4 Apply economic reasoning to individual and firm behaviour | |
| | Accountancy and Financial Management - I | UBCOMFSI.1 | CO1 Define Accounting Standards, Inventory valuation, Departmental Accounts and Hire Purchase System | |
| | | | CO2 Accounting Standards, analyze and compare the FIFO System with Weighted Average Inventory System. | |
| | | | CO3 Organize and prepare the Departmental Trading and Profit & Loss Account and Balance Sheet and Final Accounts of Manufacturing Concern | |
| | | | CO4 Evaluate the Hire Purchase System | |
| | | | | CO1 Understand the multi-cultural diversity of Indian society through its demographic composition, regional variations and linguistic diversity |
| | | | | CO2 Understand the concept of disparity arising out of social stratification and inequalities. |

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| | Foundation Course -I | UBCOMFSI.6.1 | CO3 | conflicts. To examine the causes and effects of conflicts arising out of regionalism and linguistic differences. |
| | | | CO4 | structure of the Pre-ambule, Main body and scheules. To classify the fundamental duties of an Indian citizen. |
| | | | CO5 | Understand the party system in Indian politics. To illustrate the role and significance of women in politics. |
| | Mathematical & Statistical Techniques -I | UBCOMFSI.7 | CO1 | Understand the concepts of shares and mutual funds and can use them to solve the real life problems. |
| | | | CO2 | Define permutation, combination and linear programming problems. Apply and analyse these concepts in solving problems. |
| | | | CO3 | Understand different measures of Central Tendencies, their merits, demerits and apply and evaluate the central tendencies and dispersion. |
| | | | CO4 | process. Apply it to calculate expectation and variance of a random variable. |
| | Commerce–I (Introduction to Business) | UBCOMFSI.2 | CO1 | Defining Business, it's concepts, objectives and trends. |
| | | | CO2 | Explaining the Business Environment and it's constituents. |
| | | | CO3 | Developing and Discovering knowledge about Project planning, Business unit promotion and statutory requirements for its promotion. |
| | | | CO4 | Discussing and learning about Entrepreneurship, Entrepreneurship in India and Women Entrepreneurship. |
| | Environmental Studies-I | UBCOMFSI.5 | CO1 | To understand basic concepts and definitions of environment, various components and energy transfer. |
| | | | CO2 | To classify different types of resources and to gain knowledge about the concept of sustainable development. |
| CO3 | | | about measures to control population, Human Development Index and World Happiness Index | |

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| | Business Communication- I | UBCOMFSI.4 | CO4 | Learning about urban areas and problems associated with urbanisation and migration and to familiarise the concept of Urban Heat Island |
| | | | CO1 | Summarizing theory of communication. |
| | | | CO2 | Understanding obstacles to Communication in Business World |
| | | | CO3 | Evaluating business correspondence, theory of business letter writing, personnel correspondence |
| | | | CO4 | Ability to analyse language and writing skills. |
| Semester 2 | Business Economics II | UBCOMFSII.3 | CO1 | To Familiarise with the basic tools of consumer and producer theory, the operation of markets and optimization in an economic context. |
| | | | CO2 | To know and apply different decision tools to understand market structure. |
| | | | CO3 | To understand economic issues and solutions in a practical manner using case studies and numerical problems wherever applicable. |
| | | | CO4 | To evaluate capital budgeting and project planning |
| | Accountancy and Financial Management - II | UBCOMFSII.1 | CO1 | Define Single Entry System of Book Keeping, Consignment Accounts, Branch Accounts and Fire insurance Claim |
| | | | CO2 | Organize and prepare consignment accounts |
| | | | CO3 | Classify branch accounts under Debtor Method and Stock & Debtor Method |
| | | | CO4 | Evaluate Fire Insurance Claims and Single-Entry System of Book-keeping |
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| | Foundation Course - II | UBCOMFSII.6.1 | CO2 | Explaining the concepts of Human Rights |
| | | | CO3 | Understanding the concept of Environment, Ecology and their interconnectedness and Concept of Sustainable Development |
| | | | CO4 | Explaining the causes of stress and conflicts in individuals and society |
| | | | CO5 | Identifying different mechanisms for coping with stress and Conflict Resolution methods |
| | | | CO1 | & Commerce. Solve marginal cost, marginal revenue, elasticity of demand, maxima and minima. |
| | Mathematical & Statistical Techniques - II | UBCOMFSII.7 | CO2 | Define and understand simple interest, compound interest and annuity. Solve and analyze EMI, present value and future value. |
| | | | CO3 | Explain the significance of correlation and regression. |
| | | | CO4 | forecasting. Understand and apply the concept of Index numbers in solving problems. |
| | | | CO5 | Recall and understand probability distribution. Apply these methods to solve problems. |
| | | | CO1 | Defining the concept of Service, its marketing mix and its strategies. |
| | Commerce–II (Service Sector) | UBCOMFSII.2 | CO2 | Classifying and learning the concept of Retailing, various formats and scenario in India and World wide. |
| | | | CO3 | Identifying the recent trends in Service such as Information technology and Enabled Services sector, Banking & Insurance Sector, Logistics. |
| | | | CO4 | Discussing and learning about E-commerce, its business models and current scenario in India. |
| | | | CO1 | To classify different types of solid waste and to get acquainted with various waste management methods. |

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| | Environmental Studies-II | UBCOMFSII.5 | CO2 | environment including pollution,global warming,acid rain,ozone depletion and introducing mew concepts of Green Business,Green Consumerism and |
| | | | CO3 | To learn about different types of tourism,its importance,scope and problems.To highlight Ecotourism and its destinations in India. |
| | | | CO4 | movements,concept of ISO,EIA,Ecological footprint and to get aware about use of technology in the field of environment. |
| | Business Communication-II | UBCOMFSII.4 | CO1 | To understand and develop presentation skills. |
| | | | CO2 | Demonstrating and understanding what is group communication. |
| | | | CO3 | To analyse business correspondence, trade letters and other letters. |
| | | | CO4 | To evaluate language and writing skills. |
| | Financial Accounting & Auditing V-Introduction Management Accounting | UBCOMFSIII.2.1 | CO1 | various financial analysis tools such as Common Size Statements, Comparative analysis, Trend analysis and Ratio analysis, basics of Capital |
| | | | CO2 | Apply the financial tools in evaluation of the various targets achievable in future. |
| | | | CO3 | Estimate the working capital required for a level of production, calculate ratios and capital budget of various business activties |
| | | | CO4 | Formulate the future course of action in various levels of business opeations based on analysis of statements |
| | Accountancy and Financial Management-III | UBCOMFSIII.1 | CO1 | To understand and apply the fundamental aspects of Partnership final accounts with attributes of admission, retirement and death of partner. |
| | | | CO2 | To understand and calculate Piecemeal Distribution of Cash. |
| | | | CO3 | To explain and prepare final accounts in Amalgamation of partnership firms |

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| Semester 3 | Advertising (Applied Component) I | UBCOMFSIII.5.0 1 | CO4 | To explain and prepare final accounts in Conversion of a Partnership firm | |
| | | | CO1 | To understand & analyse the fundamentals of advertising, its historical background and different types of advertising. | |
| | | | CO2 | advertisements along-with the media and agencies which help in preparing and placing the ads through practical assignments. | |
| | | | CO3 | To examine Economic, social and regulatory aspects of advertising. | |
| | | | CO4 | To evaluate the role of advertising & developing brands and to demonstrate the recent changes in advertising. | |
| | Business Economics - III | UBCOMFSIII.4 | CO1 | Define the concept of aggregate income and expenditure, Keynesian concepts, Money, prices and inflation | |
| | | | CO2 | To understand the concepts of macro economics, trade cycles, money, inflation | |
| | | | CO3 | To analyse flow of income and expenditure, principle of effective demand, multiplier, demand and supply of money | |
| | | | CO4 | To evaluate national income and economic welfare, consumption, investment function, supply side economics, money and prices | |
| | Commerce–III (Management: Functions & Challenges) | UBCOMFSIII.3 | CO1 | To understand the terms, concepts, evolution and approaches to Management | |
| | | | CO2 | To evaluate planning and decision making through its process, components and techniques | |
| | | | CO3 | To outline the concepts of organizing for effective delegation and departmentation | |
| | | | CO4 | To map the concept of directing, control systems and techniques of controlling in management | |
| | | | | CO1 | To Understand and remember the legal terms and concepts of Contract Act, Sale of Goods Act, Negotiable instruments Act and Consumer Protection Act |

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| | Business Law – I | UBCOMFSIII.7 | CO2 | To Categorize the different types of contracts, types of goods, various negotiable instruments and defective goods and deficient services. |
| | | | CO3 | concept of Promissory Bill, Bills of Exchange, Cheque, its penalties of Dishonor and endorsement under Negotiable Instrument Act, Grievance |
| | | | CO4 | deficiency in service and any defects in Goods under Consumer Protection Act, Transfer of Properties in Goods, Dishonor & discharge of negotiable |
| | Foundation Course-III | UBCOMFSIII.6.1 | CO1 | Students will be able to acquire knowledge about different contemporary rights of citizens. |
| | | | CO2 | Students will be able to understand different approaches to ecology |
| | | | CO3 | Students will be able to describe different modern technologies, features and its application |
| | | | CO4 | Students will be able to acquaint themselves with various competitive exams and prepare for the same. |
| | Accountancy and Financial Management-IV | UBCOMFSIV.1 | CO1 | with attributes of types of companies, formation of companies, issue of shares and debentures with the provisions of Indian Companies Act 1956. |
| | | | CO2 | To understand and calculate the basic concepts, functions, process, techniques and provisions for Redemption of Preference shares |
| | | | CO3 | To understand and calculate the basic concepts, functions, process, techniques and provisions for Redemption of Debentures. |
| | | | CO4 | To explain and evaluate Profits prior to incorporation and its accounting treatment. |
| | Business Economics-IV | UBCOMFSIV.4 | CO1 | Define the concept of public finance, public revenue, public expenditure, fiscal policy |
| | | | CO2 | To understand the concepts of macro economics, trade cycles, money, inflation |
| | | | CO3 | To analyse flow of income and expenditure, principle of effective demand, multiplier, demand and supply of money |

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| Semester 4 | | | CO4 | To evaluate national income and economic welfare, consumption, investment function, supply side economics, money and prices |
| | Advertising-(Applied Component) II | UBCOMFSIV.5.01 | CO1 | To analyse various media in advertising. |
| | | | CO2 | To Understand and create the various aspects of Advertising campaign and Media Planning |
| | | | CO3 | To analyse Various fundamentals of creativity in advertising. |
| | | | CO4 | To Execute and Evaluate Pre & Post Advertising |
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| | Commerce-IV (Management: Production & Finance) | UBCOMFSIV.3 | CO1 | Inventory Management and Finance |
| | | | CO2 | To Outline Quality Management Costs, Tools, for effective Product and Service Quality Management. |
| | | | CO3 | To analyse the framework of Financial System and Credit Rating in India. |
| | | | CO4 | To appraise the recent trends in Finance and Startups |
| | Financial Accounting & Auditing VI-Auditing | UBCOMFSIV.2.1 | CO1 | Planning, Programme, Working Papers, internal audit, Audit techniques of Vouching, Verification and Test Check |
| | | | CO2 | System, Audit Planning, preparation of audit program and audit working papers |
| | | | CO3 | Evaluate the various concepts related to audit techniques such as audit sampling, test check, Vouching and Verification |
| | | | CO4 | relation to income and expenses and auditing techniques of verification as regards Balance Sheet items |
| | | | CO1 | basic concepts of Companies Act its incorporation different types of incorporation and various public and private placement and Competition |

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| | Business Law-II | UBCOMFSIV.7 | CO2 | involved ,basics of public and private placements and different types of share captial and debuture Competition act and different types of I.P.R |
| | | | CO3 | Offer and Private Placements, incorporation of companies and various different types of shares and basics of I.P.R |
| | | | CO4 | various company , shares capital ,debenture and public and private placement and basics of I.P.R |
| | Foundation Course-IV | UBCOMFSIV.6.1 | CO1 | Understand the important contemporary rights of Citizens |
| | | | CO2 | Remembering the concepts of Ecology |
| | | | CO3 | Examine the Issues of Control, Access and Misuse of Technology. |
| | | | CO4 | Develop soft skills required for Competitive exams |
| | Business Economics V | 23113 | CO1 | To understand and evaluate about various sectors of the Indian economy. |
| | | | CO2 | Analysing the sector specific policies |
| | | | CO3 | Critical evaluation of various economic policies adopted post-independence |
| | | | CO4 | Evaluate ongoing policy debates in Macroeconomics. |
| | Computer System & Applications paper-I | 23120 | CO1 | the different network terminologies used, the concept of relational database management system and spreadsheets. |
| | | | CO2 | Examine the role of different network systems, cyber security and databases. |
| | | | CO3 | Create queries to insert data, update, delete and fetch the data from the tables using MySQL |

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| Semester 5 | Export Marketing Paper I | 23116 | CO1 | and imports. Outline the factors influencing export marketing and the problems of India's Export Sector. Understand trade barriers and regional |
| | | | CO2 | Analyse the need for overseas market research. |
| | | | CO3 | extended to exporters in the form of different schemes. |
| | | | CO4 | assistance extended to the Indian Exporters. |
| | Financial Accounting and Auditing Paper-VII Financial Accounting | 23101 | CO1 | Joint Stock Company, Shares, Debentures, Ethics, Final Accounts & Companies Act 2013 |
| | | | CO2 | Internal Reconstruction, Buy Back of Shares, Investments Accounting & Ethical Behaviour & Implications for Accountants |
| | | | CO3 | Case Studies relating to Final Accounts of Companies, Internal Reconstruction, Buy Back of Shares, Investments Accounting & Ethical |
| | | | CO4 | relating to Final Accounts of Companies, Internal Reconstruction, Buy Back of Shares, Investments Accounting & Ethical Behaviour & Implications for |
| | | | CO5 | different way in different business situations relating to Final Accounts of Companies, Internal Reconstruction, Buy Back of Shares, Investments |
| | Financial Accounting & Auditing Paper-VIII Cost Accounting | 23107 | CO1 | Define costs, Material Cost, Labour Cost, Overheads, and reconciliation of cost and financial accounts |
| | | | CO2 | FIFO & Weighted Average System, Labour Cost Statement, Remuneration and incentive system based on Piece work plan, Haley Premium Plan, Rowan |
| | | | CO3 | Departmentalisation and preparation of primary overheads, computation of Machine Hour Rate, |
| | | | CO4 | Compare and appraise the cost sheet with the financial statement |
| | | | CO1 | To explain the basic terms, residential status, taxable, excluded and exempted incomes |

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| | Direct & Indirect Taxation Paper–II (Goods & Service Tax Act) | 23115 | CO2 | To determine the residential status and scope of income of an individual |
| | | | CO3 | To appraise the Heads of Income of an individual |
| | | | CO4 | To understand – deductions from total income and overall computation of taxable income |
| | | | CO5 | To determine the Total Income of an Individual |
| | Commerce-V (Marketing) | 23114 | CO1 | Understanding the various concepts of Marketing |
| | | | CO2 | Examine various marketing decision making stages. |
| | | | CO3 | Create or design marketing decisions |
| | | | CO4 | Evaluate key marketing dimensions |
| | Business Economics VI | 83013 | CO1 | To understand open economy macroeconomics and the determinants of Exchange Rate and Balance of Payments. |
| | | | CO2 | and globalization, with particular emphasis on the experiences of developing countries |
| | | | CO3 | To understand contemporary international relations and interpret the complexity of current and potential future conflicts |
| | | | CO4 | Examine RBI's role in exchange rate management |
| | Computer System & Applications Paper II | 83020 | CO1 | emerging business models and the technology associated, formulation of spreadsheets and the concepts associated with visual basic programming |
| | | | CO2 | Examine different electronic payment systems, functions of MS-Excel, operations in Visual Basic. |

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| Semester 6 | | 83020 | CO3 | Determine different business models and revenue models , advanced functions available in MS-Excel efficiently. |
| | | | CO4 | Create spreadsheets and visual basic programs using Visual Basic Work environment effectively. |
| | Export Marketing Paper II | 83016 | CO1 | product, branding and packaging. Understand INCO terms, the need for labelling and marking in Exports and |
| | | | CO2 | export marketing and to understand the benefits of personal selling and advertising in export marketing. Understand the role of commercial banks, |
| | | | CO3 | Analyse the various methods of payments used in export marketing. To learn the procedure to obtain export finance. |
| | | | CO4 | Understand the various export procedures and documentation in various stages of export and the importance of Commercial Invoice cum Packing |
| | Financial Accounting & Auditing X -Cost Accounting | 83007 | CO1 | Define Cost Control Accounts, Contract Costing, Process Costing, Marginal Costing, Standard Costing and emerging concepts of cost accounting |
| | | | CO2 | Explain the techniques of process costing and contract costing, some emerging concepts of cost accounting |
| | | | CO3 | Organize and prepare marginal costing and standard costing |
| | | | CO4 | Compare and appraise cost control accounts |
| | Financial Accounting and Auditing IX - Financial Accounting | 83001 | CO1 | Joint Stock Company, Partnership Firm, Export, Import, Amalgamation & Liquidation. |
| | | | CO2 | External Reconstruction, Accounting of Transactions of Foreign Currency, Liquidation of Companies, Underwriting of Shares & Debentures, |
| | | | CO3 | Case Studies relating to Amalgamation, Absorption & External Reconstruction, Accounting of Transactions of Foreign Currency, Liquidation |
| | | | CO4 | relating to Amalgamation, Absorption & External Reconstruction, Accounting of Transactions of Foreign Currency, Liquidation of Companies, |

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| | Direct & Indirect Taxation Paper–II (Goods & Service Tax Act) | 83015 | CO5 | different way in different business situations relating to Amalgamation, Absorption & External Reconstruction, Accounting of Transactions of |
| | | | CO1 | To explain the important terms, scope of supply, registration, GST Framework and Administration and payment of Tax in India |
| | | | CO2 | To understand – input tax credit, levy and collection of tax and determine value of taxable supply |
| | | | CO3 | To assess the value, time and place of supply for goods and services |
| | | | CO4 | To examine the eligibility and conditions for Input Tax Credit and determine tax liability under GST |
| | | | CO5 | To determine the liability for registration under GST |
| | Commerce VI | 83014 | CO1 | Define and Explain Human Resource Management |
| | | | CO2 | Select, support and evaluate Human Resource Development |
| | | | CO3 | Develop Human Relations |
| | | | CO4 | Compare and examine trends in Human Resource Management |