

B.COM - COURSE OUTCOMES

B.COM SEM-I COURSE OUTCOME:

I) Accountancy and Financial Management - I

1. Outline the Accounting Standards.
2. Analyze and compare the FIFO System with Weighted Average Inventory System.
3. Demonstrate an understanding of manufacturing account transactions and trading account transactions.
4. Evaluate the Hire Purchase System.
5. Organize and classify departmental transactions.

II) Commerce-I

1. Outline the concept of business and business objectives.
2. Interpret business environment.
3. Characterize the process of business planning and business promotion.
4. Examine the knowledge of entrepreneurship in the context of training and development centres in India.

III) Business Economics – I

On successful completion of this course, the learner will be able to:

1. Explain economics and scarcity
2. Outline a graph, understanding the definition and calculation of opportunity cost
3. Interpret the definitions and law of demand and supply with the help of graphs
4. Evaluate the difference between a change in demand and change in quantity demanded
5. Evaluate of price elasticity, income elasticity, cross elasticity of demand
6. Analyse the relationship between price, average revenue, and marginal revenue
7. Understand the definition, calculation, and graphical representation of total physical product, marginal physical product, isoquants and theories of production.
8. Analyse the reasons for Economies and Diseconomies of Scale, Creation of long-run average total cost curve and the reasons for economies and diseconomies of scale.
9. Outline the various types of costs and production costs analysis
10. Evaluate profit maximization and loss minimization using total revenue and total cost (BEP)

IV) Business Communication – I

1. Synthesize various communication skills such as oral, listening, reading and writing so as to be better communicators in the business world.
2. Understand the process, flow and barriers of communication in business.

3. Understand and create business correspondence and documents such as email, letters, statements of purpose, resumes, minutes of meetings.
4. Analyse business etiquette, ethics and codes of conduct to real life situations.

V) Environmental Studies I

1. Illustrate various environmental problems including resources, sustainability, population dynamics, urban issues and mapwork
2. Create a sense of responsibility for a better environment
3. Articulate ways for sustainable development in order to conserve resources.
4. Apply the received knowledge in preservation and conservation of environment and resources, to combat existing environmental problems and avoid reckless exploitation.

VI) Mathematical and Statistical Techniques – I

1. Illustrate concepts of shares and mutual funds.
2. Apply various Statistical techniques.
3. Calculate percentiles, quartiles, mean deviation, standard deviation , variance .
3. Solve the problems of permutation and combination
4. Utilize the concept of L.P.P in real life problems
5. Evaluate the problems and apply the concepts of decision theory.

VII) Foundation Course – I

1. Understand basic schedules and articles which are laid by the constitution to protect various groups of society and their difficulties to fight against exploitation towards them.
2. Apply the learned concepts to become responsible and mature citizens of society.
3. Understand the core concepts of preamble and features of constitutions.
4. Outline the fundamental duties and the various forms of government and their working procedures.

B.COM SEM-II COURSE OUTCOME:

I) Accountancy and Financial Management - II

1. Evaluation of single entry system of bookkeeping
2. Analyzation of dependent branch accounting with independent branch accounting.
3. Characterization of consignment transactions
4. Evaluation of fire insurance claim

II) Commerce-II

1. Understanding the concept of service, marketing mix for services and service strategies.

2. Analyzing the concepts of retailing, trends in retailing, retail format and current scenario in retailing.
3. Evaluating the recent trends in the service sector.
4. Understanding the concepts and trends in E-Commerce.

III) Business Economics - II

1. Understanding characteristics of perfect competition market structure and pricing in the market.
2. Understanding characteristics of Monopoly market structure and pricing in the market
3. Understanding characteristics of Monopolistic Competition market structure and pricing in the market
4. Understanding characteristics of Oligopoly market structure and pricing in the market
5. Understanding pricing strategies
6. Understanding capital budgeting using numerical

IV) Business Communication-II

1. Utilize formal writing skills in the right contexts.
2. Applying the understanding of organizational and group dynamics to achieve successful careers that meet the global industrial requirement.
3. Creating strategies for effective communication using modern forms and channels of communication.

V) Environmental Studies II

1. Understanding of waste management, agricultural productivity, industrial pollution.
2. Receiving insight into the upcoming fields of interests, such as green consumerism and green business
3. Helps learners to explore the field of tourism with more importance of ecotourism.
4. Makes the learners aware about legal and statutory requirements for better environment management.

VI) Mathematical and Statistical Techniques – II

1. Analyze the concepts of interest, annuity, regression and correlation.
2. Apply the concept of derivatives.
3. Calculate various types of probability distributions.
4. Evaluate the problems of Time series and Index number.

VII) Foundation Course – II

1. Understanding the Diversity of Indian society, Disparities faced by economically, socially weaker sections of the society, problems that are being faced by the women in the society, Rights and Duties of citizens of India, significant aspects in Indian political system.

2. Understanding the basic schedules and articles which are laid by the constitution to protect various groups of societies, their difficulties and applying this to reduce exploitation towards them.
3. Applying the learned concepts to become responsible and mature citizens of society and work for overall benefits.

SYBCOM SEM III & IV COURSE OUTCOME

NAME OF THE TEACHER	SEM III	SEM IV
VIJAY VISHWAKARMA	<p>ADVERTISING I</p> <ul style="list-style-type: none"> ☐ To analyse the fundamentals of advertising ,its historical background and different types. ☐ To examine Economic,Social and regulatory aspects of advertising. ☐ To evaluate the role of advertising in developing Brand Image and to demonstrate the recent trends in advertising. ☐ Creating awareness about planning and creativity in making advertisements along with the media and agencies which help in preparing and placing the ads through practical assignments. 	<p>ADVERTISING II</p> <ul style="list-style-type: none"> ☐ To understand about various types of media and its regulatory body. ☐ To design and compose Ad campaign and analyse the factors for selecting the right media. ☐ To devise and evaluate the essentials of Print ads and broadcast ads.
ADYA BHARATI	<p>CO 1: Calculate the various concepts of national income</p> <p>CO 2: Understand Keynesian Economics</p> <p>CO 3: Understand the post Keynesian developments in Macro Economics</p> <p>CO 4 : Analyse inflationary trends</p>	<p>CO 1: Understand the concepts of public finance</p> <p>CO 2: Understand the concepts of public revenue</p> <p>CO 3: Understand various theories of public expenditure</p> <p>CO 4: Understand the concepts of fiscal policy</p>
SAHANA RAVIPRASAD	<p>Introduction to Management Accounting:</p> <ul style="list-style-type: none"> ● Understand the practical application of various financial analysis tools ● Calculate the various ratios and interpret the same 	<p>Auditing:</p> <ul style="list-style-type: none"> ● Explain the basic terms and concepts related with auditing ● Explain the objectives and importance of Audit Planning, preparation of audit

	<ul style="list-style-type: none"> ● Apply the financial tools in evaluation of the various targets achievable in future. ● Calculate the working capital required for an estimated level of production ● To classify and assess the Long Term Investment projects of the companies 	<p>program and audit working papers</p> <ul style="list-style-type: none"> ● Evaluate the various concepts related to audit techniques such as audit sampling, test check and understand the basic concepts of internal audit ● Evaluate the auditing techniques of Vouching of various transactions in relation to income and expenses and auditing techniques of verification as regards Balance Sheet items
JOHN MENEZES	<p>COMMERCE - III</p> <ol style="list-style-type: none"> 1. To understand the terms, concepts, evolution and approaches to Management 2. To evaluate planning, coordinating and decision making through its process, components and techniques 3. To Outline the concepts of organizing for effective delegation and departmentation 4. To Map the concept of directing, control systems and techniques of controlling in management 	<p>COMMERCE - IV</p> <ol style="list-style-type: none"> 1. To explain the basic concepts of Production Management, Inventory Management 2. To Outline Quality Management Costs, Tools, for effective Product and Service Quality Management. 3. To analyse the framework of Financial System and Credit Rating in India. 4. To appraise the recent trends in Finance and Startups
ZAINAB RANGWALA	<p>Accountancy & Financial Management III</p> <ul style="list-style-type: none"> · To understand and apply the fundamental aspects of Partnership 	<p>Accountancy & Financial Management IV</p> <ul style="list-style-type: none"> · To understand the

	<p>final accounts with attributes of admission, retirement and death of partner.</p> <ul style="list-style-type: none"> · To understand and calculate Piecemeal Distribution of Cash. · To explain and prepare final accounts in Amalgamation of partnership firms · To explain and prepare final accounts in Conversion of a Partnership firm 	<p>fundamental aspects of Company accounts with attributes of types of companies, formation of companies, issue of shares and debentures with the provisions of Indian Companies Act 1956.</p> <ul style="list-style-type: none"> · To understand and calculate the basic concepts, functions, process, techniques and provisions for Redemption of Preference shares · To understand and calculate the basic concepts, functions, process, techniques and provisions for Debentures. · To explain and calculate Profits prior to incorporation and its accounting treatment.
<p>HAMID KHAN</p>	<p>Business Law I:</p> <ul style="list-style-type: none"> ● Define & Identify the fundamental legal principles behind contracts & agreements. ● Demonstrate basic legal requirements for a contract and an agreement ● Apply basic legal knowledge to Special Contracts ● Illustrate basic understanding of laws related to goods and rights of Seller ● Discover the use of Negotiable Instrument 	<p>Business Law II:</p> <ul style="list-style-type: none"> ● Demonstrate basic understanding of the Laws related to Indian Companies ● Show basic composition of Indian Companies ● Define & Illustrate basic understanding of the laws of Partnership & LLP ● Define & Explain the rights of Indian Consumers ● Demonstrate an

		understanding of the Legal requirements for IPR
PREETI MATHARU	<ul style="list-style-type: none"> ● Gives basic understanding on issues related to human rights violations, ecology and urban-rural disparities in access to health and education. ● Creates the importance of developing scientific temper towards technology and its use in everyday life 	<ol style="list-style-type: none"> 1. Students will be able to acquire knowledge about different contemporary rights of citizens. 2. Students will be able to understand different approaches to ecology. 3. Students will be able to describe different modern technologies, features and its application. 4. Students will be able to acquaint themselves with various competitive exams and prepare for the same.

TYB.COM - COURSE OUTCOMES

B.COM SEMESER –V: COST ACCOUNTING

1. Classify cost and prepare a subsequent cost Sheet
2. Compute different inventory accounting techniques
3. Evaluate Labour Cost Statement, Remuneration and incentive systems based on Piece Work Plan, Haley Premium Plan, Rowan System, and Gantt's Task.
4. Prepare Primary Overheads and Machine Overhead Rates
5. Differentiate and appraise the cost sheet with the financial statement.

B.COM SEMESER –VI: COST ACCOUNTING

1. Classify Cost Control Accounts and solve problems of Cost Control Accounts.
2. Demonstrate an understanding of Contract Costing
3. Demonstrate an understanding of Process Costing
4. Illustrate practical problems based on Material and Labour Variances excluding sub-variances.
5. Solve Practical problems based on Marginal Costing
6. Explain the Emerging concepts of Cost accounting

DIRECT AND INDIRECT TAXES PAPER – I

1. To acquaint the basic terms, residential status, taxable, excluded and exempted income
2. To determine the residential status and scope of income of an individual
3. To appraise the Heads of Income of an individual
4. To understand – deductions from total income and overall computation of taxable income
5. To estimate the Total Income of an Individual

DIRECT AND INDIRECT TAXES PAPER – II

1. To acquaint the important terms and GST Framework in India
2. To understand – input tax credit, levy and collection of tax and determine value of taxable supply
3. To assess the value, time and place of supply for goods and services
4. To analyse and compute tax liability under GST
5. To determine the liability for registration under GST

COMMERCE – V (MARKETING)

- To develop an understanding of concepts of marketing, functions involved in the marketing process, Marketing Research, Marketing Information System and Customer Relationship Management.
- To demonstrate specific knowledge on Product Decisions and Pricing Decisions involved in the marketing process.
- To facilitate comprehension of Promotion Decisions and Distribution Decisions involved in the marketing process.
- To understand the ethical aspects in the marketing process and new trends of marketing like Green Marketing and Digital Marketing.

COMMERCE – 6: HUMAN RESOURCE MANAGEMENT

- To develop an understanding of concepts of Human Resource Management, Human Resource Planning and Recruitment and Selection.
- To demonstrate specific knowledge on Training and its methods, Performance Appraisal and its methods.
- To facilitate comprehension of Leadership and various theories of leadership, the concept of Employee Morale and Grievance Redressal.
- To understand the recent trends in Human Resources Management and the Challenges in Human Resources Management.

EXPORT MARKETING – 1

- To provide basic conceptual and applicative knowledge about exports and imports. To edify the factors influencing export marketing and the problems of India's Export Sector .
- To study trade barriers and regional economic groups and analyse the need for overseas market research. To understand the factors affecting the foreign market selection and learn the process of selecting an overseas market
- To understand the role of DGFT in export marketing and the various benefits extended to exporters in the form of different schemes.
- To learn the eligibility for availing the financial incentives and institutional assistance extended to the Indian Exporters.

EXPORT MARKETING – 2

- To understand the process of planning for export marketing with regards to product, branding and packaging.
- To understand the various factors influencing direct and indirect exporting channels.
- To learn the components of logistics, sales promotion techniques used in export marketing and to understand the benefits of personal selling and advertising in export marketing.
- To analyse the various methods of payments used in export marketing. To learn the procedure to obtain export finance.
- To understand the role of commercial banks, EXIM bank, SIDBI in financing exporters and ECGC.
- To learn the various export procedures and documentation in various stages of export. To understand the importance of Commercial Invoice cum Packing List, Bill of Lading/Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin.

SEM 5 – FINANCIAL ACCOUNTING

1. Classify Investment in Debentures or in Equity Shares and solve problems based on Investment in Debentures or in Equity Shares
2. Demonstrate an understanding of Financial Statements of Companies and solve problems of Financial Statements of Companies.
3. Demonstrate an understanding of causes & Effects of Internal Reconstructions and solve problems of Internal Reconstructions.
4. Demonstrate an understanding of Buy Back of Shares & solve practical problems based on Buy Back of Shares.
5. Explain & understand the importance & effects of ethical behavior of Accountants in the society.

SEM 6 – FINANCIAL ACCOUNTING

1. Classify Amalgamation, Absorption & External Reconstruction and solve problems of Amalgamation, Absorption & External Reconstruction.
2. Demonstrate an understanding of Financial Statements of Limited Liability Partnership (LLP)
3. Demonstrate an understanding of Underwriting of Shares & Debentures.
4. Illustrate practical problems based on Liquidation of Companies.
5. Solve Practical problems based on Foreign Currency Transactions – Foreign Branches as per AS 11

BUSINESS ECONOMICS V

After learning this syllabus the learner will be able to:

- CO 1:** Understand then overview of Indian Economy
CO 2: Understand Indian agriculture scenario post-independence
CO 3: Analyse the competition act 2002 and disinvestment policy of India
CO 4: Understand the concepts of banking and financial markets

BUSINESS ECONOMICS VI

After learning this syllabus the learner will be able to:

- CO 1:** Understand theories of international trade
CO 2: Understand the concepts of balance of payments
CO 3: Understand the concepts of foreign exchange markets
CO 4: Determine the exchange rate management

SEM V: COMPUTER SYSTEMS AND APPLICATIONS - 1

- Identify and classify the fundamental hardware and software components that are used to make up computer networks and the role of each of these components.
- Explain different terminologies associated with web and internet.
- Understand the fundamental concepts of a relational database management system along with the steps to create database and database tables.
- Create queries to insert data, update, delete and fetch the data from the tables using MySQL.
- Design and formulate spreadsheets effectively.

SEM VI: COMPUTER SYSTEMS AND APPLICATIONS - 2

- Discuss the role of Ecommerce in the current business world.
- Demonstrate an understanding of the foundations and importance of E-commerce
- Evaluate the importance of security, privacy, and ethical issues as they relate to E-Commerce.
- Design and formulate spreadsheets using advanced functions of Ms-Excel.
- Create visual basic programs using Visual Basic Work environment.
- Distinguish between various concepts like variables, data types, events and methods