



Programme Outcomes and Course Outcomes Bachelor of Commerce (B.Com.)

UTTAR BHARATIYA SANGH'S

**MAHENDRA PRATAP SHARADA PRASAD SINGH COLLEGE OF
ARTS, COMMERCE AND SCIENCE**

(Affiliated to University of Mumbai) (COLLEGE CODE - 729)

PROGRAMME NAME: B.Com.

B.Com. - PROGRAMME OUTCOMES

PO1: Learners will gain knowledge of commercial and managerial aspects of business along with social and ethical issues.

PO2: Learners will be equipped to join the industry or setup own entities, peruse further professional and other courses.

PO3: To develop communication skills and build confidence to face the challenges of the corporate world.

PO4: To develop entrepreneurial skills amongst learners.

B.Com. - PROGRAMME SPECIFIC OUTCOMES

PSO1: To impart knowledge about commercial and managerial aspects of business along with social and ethical issues.

PSO2: To make the learners aware about various aspects of micro and macro-economics.

PSO3: To acquaint the learners about business law, computer systems, its applications and network infrastructure.

PSO4: To provide the basic knowledge about Indian Financial System and recent development in finance.

COURSE OUTCOME FOR BACHELOR OF COMMERCE (B. Com)

F.Y.B.Com. - SEMESTER - I

COURSE NAME	COURSE CODE	COURSE OUTCOME
Accountancy and Financial Management-I	UBCOMFSI.1	CO1: Introduction about Indian Accounting viz; AS-1, AS-2 and AS-9 and understand methods of inventory valuation like FIFO and Weighted Average Method. CO2: Explain the classification of capital and revenue – expenditure and receipts. CO3: Understand provisions related to Final Accounts of Manufacturing Concern CO4: Discuss Departmental Accounting. CO5: Understand concept of Hire Purchase Accounting and its application in business.
Foundation Course - I	UBCOMFSI.7	CO1: Understand overview of Indian Society. CO2: Understand the concepts of disparity with regards to gender. CO3: Gain knowledge about the Indian Constitution & Fundamental Duties CO4: Discuss the political party system of India.
Business Communication - I	UBCOMFSI.4	CO1: Understand the theory of communication. CO2: Know about the various barriers to communication. CO3: Learn formats of business correspondence. CO4: Develop Language & Writing Skills.
Environmental Studies - I	UBCOMFSI.5	CO1: Understand role of environment and functions of ecosystem. CO2: Creates awareness about the relationship between population & environment. CO3: Explain the classification of natural resources and their significance. CO4: Enhance skill of marking environmental significant features on the world map and also about the various thematic techniques of map reading.

Economics - I	UBCOMFSI.3	<p>CO1: Develop the ability to explain the core economic terms, concepts and theories.</p> <p>CO2: Critically analyze thinking skills within the discipline of economics about economic matters.</p> <p>CO3: Explain the concepts of Micro Economics.</p> <p>CO4: Examine the different pricing methods.</p> <p>CO5: Demonstrate knowledge and proficiency in the overall foundations of an economy.</p>
Mathematics and Statistical Techniques - I	UBCOMFSI.6	<p>CO1: Learn concept of Shares and Mutual fund and its types.</p> <p>CO2: Understand the Measures of Central Tendencies and Measures of Dispersions concepts.</p> <p>CO4: Explain the Probability Theory, Random Variable concepts and practical application.</p>
Commerce - I	UBCOMFSI.2	<p>CO 1: Understand concept of business and trends in business.</p> <p>CO2: Explain the importance of business environment and World Trade organization.</p> <p>CO2: Learn project planning and entrepreneurship.</p> <p>CO3: Gain information about various technical aspects of starting new business e.g., business plan, feasibility study etc.</p>

F.Y.B.Com. - SEMESTER -II

COURSE NAME	COURSE CODE	COURSE OUTCOME
Accountancy & Financial Management - II	UBCOMFSII.1	<p>CO1: Understand concept of single entry.</p> <p>CO2: Learn features, advantages, disadvantage of consignment.</p> <p>CO3: Get knowledge of how branch accounting done in the books of head office under both debtors and stock and debtors' methods.</p> <p>CO4: Solve the problems based on single entry, consignment, branch account and fire insurance claim settlement.</p>
Commerce - II	UBCOMFSII.7	<p>CO1: Create awareness of services and recent trends in service sector, e-commerce.</p> <p>CO2: Explain the importance of FDI in retail sector and various career opportunities.</p> <p>CO3: Provide information about various trends in service sector like BPO's, KPO's.</p> <p>CO4: Learn concepts like B2B, B2C and C2C.</p>
Business Economics - II	UBCOMFSII.4	<p>CO1: Understand different types of Market and profit maximizing situation for a firm for short and long run.</p> <p>CO2: Explain the pricing and output decision under imperfect competition.</p> <p>CO3: Learn different pricing practices with case studies and numerical examples.</p> <p>CO4: Get knowledge of Capital Budgeting and different Investment Criteria with numerical examples.</p>
Business Communication - II	UBCOMFSII.5	<p>CO1: Develop skills of Listening, Speaking, Reading and Writing to cater to the professional needs of the personal and business world.</p> <p>CO2: Learners gain competency to face the selection process for Job and higher educational courses.</p> <p>CO3: Understand meaning and functions of Public Relations.</p> <p>CO4: Enhance skill to compose effective trade letters.</p> <p>CO5: Provide information about how to prepare</p>

		professional Reports and Business Proposals and summary of any professional content.
Foundation Course - II	UBCOMFSII.3	CO1: Understand the concept of Globalization, Liberalization and Privatization. CO2: Get knowledge of basic Human Rights. CO3: Explain the concept of ecology, importance of environment and reasons for environmental degradation. CO4: Understand reasons for stress and conflict and learn various methods to managing the stress.
Environmental Studies - II	UBCOMFSII.6	CO1: Understand the importance of Solid Waste Management. CO2: Learners correlate the relationship between Solid Waste - Human Health – Environments. CO3: Learn environmental and social problems associated with agriculture and industries. CO4: Explain the significance of tourism as an important economic activity for the economic growth and development of India and understand the various methods of environmental management with the help of modern technology. CO5: Enhance skill of marking environmental significant features on the maps of Mumbai and Konkan.
Mathematical & Statistical Techniques - II	UBCOMFSII.2	CO1: Understand concept of basic Mathematical functions and Economical functions. CO2: Explain the concept of Interest, Annuity and Equated monthly investment. CO3: Learners understand the Bivariate Linear Correlation and Regression concepts and examples. CO4: Students learn the concept of Time Series and Index Number. CO5: Learners understand Binomial, Poisson and Normal Distributions with properties and application.

SY B.Com. - SEMESTER -III

COURSE NAME	COURSE CODE	COURSE OUTCOME
Advertising - I	UBCOMFSIII	<p>CO1: Students understand the importance of advertising agencies and various career opportunities.</p> <p>CO2: Understanding about practical aspects of advertising, types of advertising and role of advertising in brand building.</p> <p>CO3: Gain knowledge about the brand building and recent trends in the advertising.</p>
Accountancy and Financial Management- III	UBCOMFSIII.1	<p>CO1: Understand basic Concepts of preparation of Partnership Final Account to show profitability and distribution of profits with admission, retirement and death of partner during the financial year.</p> <p>CO2: Get information about distribution of cash when a partnership firm is dissolved, with practical problems.</p> <p>CO3: Learner able to prepare financial statements of a partnership firm; give accounting effects of acquisitions in the form of conversion or amalgamation.</p> <p>CO4: Understand accounting procedures on conversion of partnership firm into Joint Stock Company and learn format of Balance sheet as per Companies Act with practical problems.</p>
Financial Accounting and Auditing - Introduction to Management Accounting	UBCOMFSIII.2.1	<p>CO1: Understand features, Scope, Importance, Functions and role of Management Accounting.</p> <p>CO2: Discuss essence of Vertical Forms of Balance Sheet and Profit and Loss Account, Trend Analysis, Comparative Statement, Common Size Statement.</p> <p>CO3: Understand ratio analysis and compute different profit and loss A/c ratios, balance sheet ratio and combined ratios.</p> <p>CO4: Learn how to Prepare of Cash Flow Statement.</p> <p>CO5: concept, nature of Working Capital and Planning of Working Capital.</p>

Economics - III	UBCOMFSIII.4	<p>CO1: Understand the various macroeconomic concepts.</p> <p>CO2: Discuss the relevance of Keynesian theory in developed and underdeveloped economies.</p> <p>CO3: Examine Saving, investment and Multiplier.</p> <p>CO4: Learn ISLM models, Phillips curve and supply side economics and its relevance in economies..</p> <p>CO5: Critically analyze differing economic conditions within a business cycle.</p>
Business Law - I	UBCOMFSIII	<p>CO1: Explain the brief idea about the framework of Indian business law.</p> <p>CO2: Examine the fundamental legal principles behind contractual agreements.</p> <p>CO3: Familiarizes the students with case law studies related to business law.</p>
Commerce - III	UBCOMFSIII.3	<p>CO1: Understand the meaning of the concept of management, its functions, and skills required at various levels.</p> <p>CO2: Aware of entire world of retailing.</p> <p>CO3: Able to apply the knowledge gained, in his career or to become an entrepreneur himself.</p>
Foundation Course - III	UBCOMFSIII	<p>CO1: Discuss issues related to human rights violations, ecology and urban-rural disparities in access to health and education.</p> <p>CO2: Understand forms of Violation of Rights -Caste, Class, disability, and current scenario.</p> <p>CO3: Create the importance of developing scientific temper towards technology and its use in everyday life.</p> <p>CO4: Learn environmental concern about causes of disaster and management of disaster.</p>

S.Y.B.Com. - SEMESTER -IV

COURSE NAME	COURSE CODE	COURSE OUTCOME
Accountancy & Financial Management - IV	UBCOMFSIV.1	CO1: Acquire conceptual knowledge of various accounting concepts, conventions and policies. CO2: Provide knowledge about accounting methods, practices and techniques particularly pertaining to joint stock companies.
Commerce – IV	UBCOMFSIV.3	CO1: Define services and discuss recent trends in service sector, e-commerce. CO2: Describe entire world of retailing. CO3: Learners able to apply the knowledge gained, in his career or to become an entrepreneur himself.
Business Economics – IV	UBCOMFSIV.4	CO1: Learn primary functions of government like revenue, expenditure, debt and helps to analyze budget. CO2: Understand the underlying concepts and practical tradeoffs entailed in public finance policy alternatives.
Financial Accounting & Auditing- Auditing	UBCOMFSIV.2.1	CO1: Understand various concepts of auditing. CO2: Explain distinguish between statutory audit and non-statutory audit. CO3: Study and practice various techniques of auditing while managing their finances. CO4: Discuss audit techniques: vouching and verification.
Advertising - II	UBCOMFSIV.5.01	CO1: Creates understanding of the construction of effective advertisement. CO2: Explain the role of advertising for the success of brands and its importance within the marketing function of the company.
Foundation Course - IV	UBCOMFSIV.6.1	CO1: Develops a basic understanding about rights of citizen, ecology, role of modern technology. CO2: Provides an overview of significant skills required to address competition in career choices.

Business Law - II	UBCOMFSIV.7	CO1: Gain knowledge related to Indian Companies' Act 2013, IPR, Partnership Act 2008, and Consumer Protection Act. CO2: Provides a brief idea about the frame work of Indian business laws.
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T.Y.B.Com. - SEMESTER -V

COURSE NAME	COURSE CODE	COURSE OUTCOME
Financial Accounting and Auditing VII -Financial Accounting	23101	<p>CO1: Equipped to record the special transactions related to investments in shares and fixed return securities; financial restructuring; buy back of shares in particular.</p> <p>CO2: Understand the concept of preparation of financial statements.</p> <p>CO3: Develop capability of preparing financial statements of a small or medium size company.</p> <p>CO4: Create awareness about need of ethics in accounting process and implication of the breach of ethics. Regulatory bodies' initiatives to ensure high level of ethics in accounting as well as corporate activities.</p>
Financial Accounting and Auditing VIII- Cost Accounting	23107	<p>CO1: Study the objectives for learning the subject of Cost Accounting.</p> <p>CO2: Discuss the various elements of cost.</p> <p>CO3: Compare the financial and the costing records and reconcile the difference.</p> <p>CO4: Explain the various overheads.</p> <p>CO5: Discuss and solve the problems based on the preparation of the cost statement and the various elements. (Material, Labour and Overheads).</p> <p>CO6: Apply the knowledge gained for decision making in the field of Cost Accounting</p>

Direct & Indirect Taxation Paper -I Direct Tax	23115	<p>CO1: Understand the basic concepts of Income Tax in India.</p> <p>CO2: Learn and determine Residential Status of Individuals & other assesses.</p> <p>CO3: Understand decide the scope of taxation of income in India.</p> <p>CO4: Compute the taxable income under various heads of income such as Income from Salary, Income from House Property, Income from Business or Profession, Capital Gains & Income from Other Sources.</p> <p>CO5: Know what are important exempt incomes.</p> <p>CO6: Discuss what are the important deductions from income under Chapter VI-A and apply the deductions in practice.</p> <p>CO7: Compute the taxable income for an individual assesses.</p>
Economics V	23113	<p>CO1: Describes the trends of the Indian economy as a developing economy.</p> <p>CO2: Discuss the socio-economic status, agricultural, industrial, and Banking sector of the Indian economy.</p> <p>CO3: Explains the challenges as economic problems in the India.</p> <p>CO4: Examines the schemes and programs of the Indian government -Make in India, Skill India, etc.</p> <p>CO5: Understand Agricultural policy, finance Agricultural marketing etc. of the Indian economy</p>
COMMERCE V (Marketing)	23114	<p>CO1: Understand the marketing concepts and decisions involved in marketing.</p> <p>CO2: Learn the various dimensions of marketing and careers involved in marketing.</p> <p>CO3: Motivated to take up postgraduate studies in marketing.</p> <p>CO4: Learners able to make career in Marketing and apply marketing knowledge.</p>

Export Marketing - I	23116	<p>CO1: Know the basics of export marketing and global framework of export marketing.</p> <p>CO2: Understand India's foreign trade policy and the incentives and assistance available to IndianExporters.</p> <p>CO3: Keen for taking up further learning of international trade</p>
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T.Y.B.Com. - SEMESTER -VI

COURSE NAME	COURSE CODE	COURSE OUTCOME
Financial Accounting and Auditing IX- Financial Accounting	83001	<p>O1: Learn record the special transactions related to foreign currency transactions (Integral Operations); amalgamation of companies; underwriting obligations; liquidation of a company and Limited Liability Partnership.</p> <p>CO2: Apply conceptual learning about liquidation while working for Resolution Professionals as per the provisions of Insolvency and Bankruptcy Code.</p>
Financial Accounting and Auditing X-Cost Accounting	83007	<p>CO1: Learn the emerging concepts in Cost Accounting.</p> <p>CO2: Develop an understanding on the various aspects of Contract and Process Costing and Standard Costing.</p> <p>CO3: Construct the break-even analysis chart for the decision making in Marginal Costing.</p> <p>CO4: Solve the problems based on the above topics.</p> <p>CO5: Gain knowledge for decision making in the field of Cost Accounting.</p>
Direct & Indirect Taxation Paper -II Indirect Tax - GST	83015	<p>CO1: Learn, remember and apply basic concepts of indirect tax levy.</p> <p>CO2: Understand the what is supply of goods & services?</p> <p>CO3: Know the what are exempted supplies?</p> <p>CO4: Understand and remember the what is CGST, STST, UTGST & IGST?</p>

Commerce – VI (HRM)	83014	<p>CO1: Know the basic concepts of HRM and Human Resource Development.</p> <p>CO2: Understand the human relations and aspects related to the working of the employees.</p> <p>CO3: Exposed to the latest trends in HRM.</p> <p>CO4: Analyses different leadership skills, and incorporate it in future career</p>
Economics - VI	83013	<p>CO1: Discuss the international economics of open economies and international trade flows among various countries.</p> <p>CO2: Understand the various Economic Systems prevailing in around the world.</p> <p>CO3: Learn the impact of globalization on India and other underdeveloped countries and evaluate theories related to international trade for profit maximization.</p> <p>CO4: Explain the concept of balance of payments and measures to correct deficit in balance of payments.</p> <p>CO5: Interpret India's foreign trade, policy, and its participation in international trade organizations like World Trade Organization.</p>
Export Marketing - II	83016	<p>CO1: Acquainted with the practical aspects of export marketing like product planning, pricing, distribution and promotion, finance procedures and documentation.</p> <p>CO2: Motivated for advance courses in export marketing.</p> <p>CO3: Interested in export marketing and may start up an export business or take it as a career.</p>