



SREE NARAYANA GURU COLLEGE OF COMMERCE

(LINGUISTIC MINORITY INSTITUTION)

RE-ACCREDITED BY NAAC (GRADE-'B'-CGPA 2.45) [2019-2024]

AFFILIATED TO UNIVERSITY OF MUMBAI & RECOGNISED BY UGC-u/s 2(f)&12B

MANAGED BY SREE NARAYANA MANDIRA SAMITI (REGD.)

P. L. LOKHANDE MARG, CHEMBUR, MUMBAI - 400 089. 9326063380 / 9326083775 sngcollege86@yahoo.co.in / sngcollegeprincipal@gmail.com

CRITERIA 2: TEACHING-LEARNING AND EVALUATION

Key Indicator – 2.6.	Student Performance and Learning Outcome
Matric No- 2.6.1	Programme Outcomes (POs) and Course Outcomes (Cos) for all Programmes offered by the institution are stated and displayed on.



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PROGRAMME OUTCOMES

Programme Code: 22300001	Name of the Programme: Bachelor of Commerce (B.Com.)
<p>Programme Outcomes: After successful completion of the programme, graduates will be able to;</p> <p>PO1: Understand fundamental business concepts such as marketing, finance, human resources, operations management, taxation, and business law.</p> <p>PO2: Develop strong analytical skills to assess financial data, conduct market research, and make informed business decisions.</p> <p>PO3: Develop effective communication skills, both written and verbal, which would enable them to communicate ideas, strategies, and financial information clearly and persuasively.</p> <p>PO4: Identify problems, analyze root causes, and develop effective solutions within a business context.</p> <p>PO5: Understand ethical decision-making in business environments.</p> <p>PO6: Use various software tools and technologies relevant to their field, such as Excel, Tally etc.</p> <p>PO7: Develop teamwork and leadership abilities essential for success in diverse organizational settings.</p> <p>PO8: Gain knowledge about environmental issues and concerns, along with an understanding of sustainable development practices.</p> <p>PO9: To gain a deep understanding of the various challenges within Indian society, such as disparities and inequalities, and to utilize this understanding to address and alleviate these issues.</p> <p>PO10: Acquire skills and knowledge required for entry-level positions in various industries such as banking, finance, accounting, consulting, marketing, and for further education, such as pursuing a Master of Business Administration (MBA) or specialized certifications and Master of Commerce [M.Com]</p>	



COURSE OUTCOMES

SEMESTER I

COURSE CODE : **UBCOMFSI.1**

COURSE TITLE: **ACCOUNTANCY AND FINANCIAL MANAGEMENT I**

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Apply the FIFO (First-In-First-Out) and weighted average methods for valuing inventory. (3)*

CO2: Apply financial analysis techniques to support decision-making processes in accounting and financial management. (3)*

CO3 Understand the accounting for hire purchase agreements including interest calculation, installment payments, accounting entries, and presentation in financial statements. (2)*

CO4: Understand departmental trading and profit and loss accounts, allocating expenses and revenues among different departments of the business. (2)*

CO5: Construct manufacturing accounts, trading accounts, profit and loss accounts, and balance sheets for manufacturing companies. (3)*

SEMESTER I

COURSE CODE: **UBCOMFSI.2**

COURSE TITLE: **COMMERCE**

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand various concepts related to business, business environment, and understand new trends in business. (2)*

CO2: Understand the current trends in the international environment. (2)*

CO3: Understand how to plan a project and to prepare a project report. (2)*

CO4: Acquire skills required for over-all administration of the company. (3)*

CO5: Acquire entrepreneurial skills to establish their own start up independently. (3)*

SEMESTER I

COURSE CODE : **UBCOMFSI.3**

COURSE TITLE: **BUSINESS ECONOMICS**

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Apply economic concepts to real-world business scenarios. (3)*

CO2: Analyze how supply and demand forces interact to determine prices and quantities in various markets. (4)*

CO3: Gain insights into how businesses make decisions regarding production, pricing, and resource allocation. (2)*

CO4: Understand how the firm fixes the price of their product and how the price changes from product to product. (2)*

CO5: Understand about break-even analysis in business. (2)*



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COURSE CODE: UBCOMFSI.2	COURSE TITLE: COMMERCE
<p>Course Outcomes: After successful completion of the course, students will be able to;</p> <p>CO1: Understand various concepts related to business, business environment, and understand new trends in business. (2)*</p> <p>CO2: Understand the current trends in the international environment. (2)*</p> <p>CO3: Understand how to plan a project and to prepare a project report. (2)*</p> <p>CO4: Acquire skills required for over-all administration of the company. (3)*</p> <p>CO5: Acquire entrepreneurial skills to establish their own start up independently. (3)*</p>	
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COURSE CODE: UBCOMFSI.2	COURSE TITLE: COMMERCE
<p>Course Outcomes: After successful completion of the course, students will be able to;</p> <p>CO1: Understand various concepts related to business, business environment, and understand new trends in business. (2)*</p> <p>CO2: Understand the current trends in the international environment. (2)*</p> <p>CO3: Understand how to plan a project and to prepare a project report. (2)*</p> <p>CO4: Acquire skills required for over-all administration of the company. (3)*</p> <p>CO5: Acquire entrepreneurial skills to establish their own start up independently. (3)*</p>	
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SEMESTER ICOURSE CODE: **UBCOMFSI.4**COURSE TITLE: **BUSINESS COMMUNICATION****Course Outcomes:** After successful completion of the course, students will be able to;

CO1: Gain a thorough grasp of communication processes and practices. (2)*

CO2: Make effective use of technology enabled communication. (3)*

CO3: Evaluate the barriers to communication required for successful communication. (4)*

CO4: Draft personnel correspondence (job application, CV, SOP) to meet the requirements of their profession. (6)*

CO5: Develop effective listening, reading and speaking skills essential in the contemporary world. (3)*

SEMESTER ICOURSE CODE: **UBCOMFSI.5**COURSE TITLE: **ENVIRONMENTAL SCIENCE****Course Outcomes:** After successful completion of the course, students will be able to;

CO1: Understand the elements and factors of the environment that are related to business. (2)*

CO2: Understand the past, present and future scenarios of the environment. (2)*

CO3: Understand the importance of monuments of the country and the role of individual and logistic importance. (2)*

CO4: Understand the policies and management of the environment and various protection acts. (2)*

CO5: Understand ecological balance and sustainable development. (2)*

SEMESTER ICOURSE CODE: **UBCOMFSI.6.1**COURSE TITLE: **FOUNDATION COURSE****Course Outcomes:** After successful completion of the course, students will be able to;

CO1: Understand the pluralistic and multi-cultural structure of Indian society. (2)*

CO2: Understand the challenges prevalent in Indian society, including disparities and inequalities, and to employ this knowledge to mitigate these issues. (2,3)*

CO3: Cultivate insight into the causes of conflicts within Indian society and utilize this understanding to address and resolve such conflicts effectively. (2,3)*

CO4: Comprehend and utilize the principles outlined in the Indian Constitution. (3)*

CO5: Grasp key facets of political processes in India. (2)*



SEMESTER ICOURSE CODE: **UBCOMFSI.7**COURSE TITLE: **MATHEMATICAL AND STATISTICAL TECHNIQUES-I****Course Outcomes:** After successful completion of the course, graduates will be able to;

- CO1: Understand the concept of Shares, Mutual funds and Systematic Investment Plan (S.I.P.) and will be able to calculate Net income and rate of return on the investment after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. (2)*
- CO2: Solve problems on commercial applications based on the fundamental principle of counting, Permutation as arrangement and combination. Students will be able to formulate Linear Programming Problem (L. P. P.) and will be able to determine the optimal solution graphically. (3)*
- CO3: Apply various Measures of Central Tendency like Mean, Median, Mode, Quartiles, Deciles, Percentiles and various measures of Dispersion like Range, Quartile Deviation, Standard Deviation etc. in different areas of data analysis. (3)*
- CO4: Understand the concept of Probability Theory and Random Variable and apply them to calculate probabilities of basic real life problems. (2)*
- CO5: Determine optimal decision in various situations in Business management using various criteria of Decision theory like Maximax, Maximin, Minimax regret and Laplace criteria, Expected Monetary Value (EMV), Decision Tree and Expected Opportunity Loss (EOL). (3)*

SEMESTER IICOURSE CODE : **UBCOMFSII.1**COURSE TITLE: **ACCOUNTANCY AND FINANCIAL MANAGEMENT II****Course Outcomes:** After successful completion of the course, students will be able to;

- CO1: Understand how to calculate fire insurance claims. (2) *
- CO2: Prepare branch trading and P&L accounts, reconcile inter-branch transactions, and consolidate branch financials with the head office. (3) *
- CO3: Analyse and rectify incomplete accounting records. (4) *
- CO4: Apply financial analysis techniques to support decision-making processes in accounting and financial management. (3) *
- CO5: Understand the accounting treatment for consignment transactions. (2) *

SEMESTER II

COURSE CODE: **UBCOMFSII.2** | COURSE TITLE: **COMMERCE**

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand various concepts related to business, business environment, and understand new trends in business.(2)*

CO2:Understand the current trends in the international environment. (2)*

CO3:Plan a project and prepare a project report. (3)*

CO4:Aquire skills required for over all administration of the company. (3)*

CO5:Acquire entrepreneurial skills to establish their own start up independently. (3)*

SEMESTER II

COURSE CODE : **UBCOMFSII.3** | COURSE TITLE: **BUSINESS ECONOMICS**

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Apply economic concepts to real-world business scenarios. (3)*

CO2: Analyze how supply and demand forces interact to determine prices and quantities in various markets. (4)*

CO3:Gain insights into how businesses make decisions regarding production, pricing, and resource allocation. (2)*

CO4:Understand how the firm fixes the price of their product and how the price changes from product to product. (2)*

CO5:Understand about break-even analysis in business.(3)*

SEMESTER II

COURSE CODE: **UBCOMFSII.4** | COURSE TITLE: **BUSINESS COMMUNICATION**

Course Outcomes: After successful completion of the course, students will be able to;

CO1:Understand the theoretical aspects of group communication (group discussion, meetings, interviews etc.) and its application in the daily operations within a business organization. (2)*

CO2: Develop interpersonal skills such as communication, presentation, leadership, teamwork. (3)*

CO3: Draft reports , notices, agenda ,resolutions of the meetings and also to summarise passages.(6)*

CO4:Draft business correspondence (inquiry, complaint , sales letters etc.) to meet the requirements of their profession. (6)*

CO5: Develop effective listening , reading and speaking skills essential in the contemporary world. (3)*



SEMESTER IICOURSE CODE: **UBCOMFSII.5**COURSE TITLE: **ENVIRONMENTAL SCIENCE****Course Outcomes:** After successful completion of the course, students will be able to;

CO1: Understand the elements and factors of the environment that are related to business. (2)*

CO2: Understand the past, present and future scenarios of the environment. (2)*

CO3: Understand the importance of monuments of the country and the role of individual and logistic importance.(2)*

CO4: Understand the policies and management of the environment and various protection acts. (2)*

CO5: Understand ecological balance and sustainable development.(2)*

SEMESTER IICOURSE CODE: **UBCOMFSII.6.1**COURSE TITLE: **FOUNDATION COURSE****Course Outcomes:** After successful completion of the course, students will be able to;

CO1: Comprehend globalization, privatization, and liberalization and their implications within the Indian context. (2)*

CO2: Understand human rights, fundamental rights stated in the Indian Constitution and integrate them into everyday life. (2, 3)*

CO3: understand the factors contributing to environmental degradation and implement effective solutions, including sustainable development practices, to address and mitigate it. (2, 3)*

CO4: To comprehend stress and conflict and apply solutions to resolve them effectively. (2, 3)*

CO5: Develop a personality that embodies values and ethics. (3)*

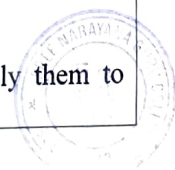
SEMESTER IICOURSE CODE: **UBCOMFSII.7**COURSE TITLE: **MATHEMATICAL AND STATISTICAL TECHNIQUES-I****Course Outcomes:** After successful completion of the course, students will be able to;

CO1: Understand the concept of various functions in Commerce and Economics and apply derivative for solving various problems related to Marginal Cost, Marginal Revenue, Elasticity of Demand, Maxima and Minima for functions in Economics and Commerce.(2, 3)*

CO2: Solve problems in commercial applications based on the fundamental principles of counting, Permutation as arrangement and combination. Students will be able to formulate Linear Programming Problem (L. P. P.) and will be able to determine the optimal solution graphically. (3)*

CO3: Apply various measures of Central Tendency like Mean, Median, Mode, Quartiles, Deciles, Percentiles and various measures of Dispersion like Range, Quartile Deviation, Standard Deviation etc. in different areas of data analysis. (3)*

CO4: Understand the concept of Probability Theory and Random Variables and apply them to calculate probabilities of basic real life problems. (3)*



CO5: Determine optimal decision in various situations in business management using various criteria of Decision theory like Maximax, Maximin, Minimax regret and Laplace criteria, Expected Monetary Value (EMV), Decision Tree and Expected Opportunity Loss (EOL). (3)*

SEMESTER III

COURSE CODE : **UBCOMFSIII.1**

COURSE TITLE: **ACCOUNTING & FINANCIAL MANAGEMENT -III**

Course Outcomes: After successful completion of the course, graduates will be able to;

- CO1: Understand the fundamental concepts and principles underlying partnership accounting, including the preparation of final accounts. (2)*
- CO2: Analyze the financial statements of partnership firms, including balance sheet, profit and loss appropriation account, and partners' capital accounts. (4)*
- CO3: Evaluate the impact of partner's retirement or death on business operations, and understand the implications on partners' capital and profit-sharing arrangements. (5)*
- CO4: Understand the process of amalgamation of partnership firms and its accounting treatment. (2)*
- CO5: Comprehend the concept of gradual cash distribution during partnership dissolution, compute the sum available for partners in various scenarios, and evaluate the impact of diverse distribution methods on partners' capital accounts. (5)*

SEMESTER III

COURSE CODE: **UBCOMFSIII.2.1**

COURSE TITLE: **FINANCIAL ACCOUNTING AND AUDITING**

Course Outcomes: After successful completion of the course, students will be able to;

- CO1: Understand the fundamental principles and concepts of management accounting. (2)*
- CO2: Develop analytical and problem-solving skills by using management accounting information to support strategic planning, performance evaluation, and decision-making processes in various organizational contexts. (4)*
- CO3: Identify the role of management accounting in providing information for planning, control, and decision-making within organizations. (1)*
- CO4: Apply management accounting tools and techniques to real-world business scenarios, case studies, and simulations. (3)*
- CO5: Develop skills in budgeting techniques, including preparation, monitoring, and variance analysis of operating budgets, capital budgets, and cash budgets. (3)*



SEMESTER III

COURSE CODE : **UBCOMFSIII.3**

COURSE TITLE: **COMMERCE III**

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand the nature and role of effective management in a business organisation. (2)*

CO2: Apply the accepted principles of management for effective management. (3)*

CO3: Evaluate business decisions and techniques. (5)*

CO4: Understand formal and informal organisations. (2)*

CO5: Understand leadership and motivation needed in organisations. (2)*

SEMESTER III

COURSE CODE : **UBCOMFSIII.4**

COURSE TITLE: **BUSINESS ECONOMICS III**

Course Outcomes: After successful completion of the course, graduates will be able to;

CO1: Comprehend fundamental macroeconomic concepts such as GDP (Gross Domestic Product), inflation, unemployment, fiscal policy, monetary policy, and international trade. (2)*

CO2: Interpret and analyze various economic indicators. (4)*

CO3: Familiarise with different macroeconomic theories and understand how these theories explain economic phenomena and guide policy recommendations. (2)*

CO4: Understand the causes and consequences of economic fluctuations, and analyze the role of various macroeconomic factors in influencing these fluctuations. (4)*

CO5: Understand the role of the central bank, government and main issues relating to major economic issues and measures to control them. (2)*

SEMESTER III

COURSE CODE: **UBCOMFSIII.5.01**

COURSE TITLE: **ADVERTISING I**

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand the methods of advertising budget, advertising agency, functions and selections. (2)*

CO2: Understand different types of media and the branding of products. (2)*

CO3: Identify the dynamics of human behaviour, the basic factors of consumer behaviour. (1)*

CO4: Demonstrate how concepts may be applied to marketing strategy. (3)*

CO5: Develop the skills in public relationships, management, consumer relations, brand building, brand crisis. (3)*



SEMESTER III

COURSE CODE : **UBCOMFSIII.6.1**

COURSE TITLE: **FOUNDATION COURSE**

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand the basic social and communal issues of society which need urgent attention and interference. (2)*

CO2: Understand democratic principles and processes, the importance of civic engagement in shaping public policy and promoting social change. (2)*

CO3: Understand the latest achievements in science and technology. (2)*

CO4: Develop communication skills and soft skills. (3)*

CO5: Be rational, logical and progressive. (3)*

SEMESTER III

COURSE CODE: **UBCOMFSIII.7**

COURSE TITLE: **BUSINESS LAW I**

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand law of contract and allied attributes. (2)*

CO2: Understand consent and free consent in contracts. (2)*

CO3: Analyse special contracts such as Agency, Bailment, Guarantee, Ineminity & Pledge. (4)*

CO4: Evaluate various attributes of Sale of Goods. (5)*

CO5: Apply the law related to Negotiable Instruments in India. (3)*

SEMESTER IV

COURSE CODE : **UBCOMFSIV.1**

COURSE TITLE: **ACCOUNTING & FINANCIAL MANAGEMENT -IV**

Course Outcomes: After successful completion of the course, graduates will be able to;

CO1: Understand profit prior to incorporation and its relevance in accounting for a company and calculate and allocate pre-incorporation profits among partners or shareholders. (3)*

CO2: Understand the concept of redemption of preference shares and calculate the redemption amount, premium, and related accounting entries. (3)*

CO3: Analyze the impact of redemption on the financial statements and capital structure of a company. (4)*

CO4: Understand what debentures are, their types, features, and the redemption process. (2)*

CO5: Understand the accounting treatment of debenture redemption, including the journal entries, ledger accounts, and financial statement impact. (2)*



SEMESTER IVCOURSE CODE: **UBCOMFSIV.2.1**COURSE TITLE: **FINANCIAL ACCOUNTING AND AUDITING IV****Course Outcomes:** After successful completion of the course, students will be able to;

CO1: Understand the fundamental principles, concepts, and objectives of auditing. (2)*

CO2: Identify the different types of audits. (1)*

CO3: Plan an audit engagement, including understanding the client's business and industry, assessing inherent risks, and developing audit strategies and procedures. (3)*

CO4: Explore the process of forming audit opinions and reporting audit findings in accordance with auditing standards and regulatory requirements. (5)*

CO5: Understand the legal and regulatory framework governing auditing practice. (2)*

SEMESTER IVCOURSE CODE : **UBCOMFSIV.3**COURSE TITLE: **COMMERCE IV****Course Outcomes:** After successful completion of the course, students will be able to;

CO1: Understand the concept of Production Planning and Controlling. (2)*

CO2: Evaluate the different systems of production. (5)*

CO3: Understand Indian Financial Market and its Components. (2)*

CO4: Understand Mutual Funds and decisions on investments. (2)*

CO5: Evaluate derivatives and their uses. (5)*

SEMESTER IVCOURSE CODE : **UBCOMFSIV.4**COURSE TITLE: **BUSINESS ECONOMICS IV****Course Outcomes:** After successful completion of the course, graduates will be able to;

CO1: Understand of fiscal policy tools used by governments to influence the economy. (2)*

CO2: Understand different sources of public revenue. (2)*

CO3: Gain knowledge of how governments borrow money, manage public debt, and the implications of debt on the economy and future generations. (2)*

CO4: Understand how governments allocate funds for various programs and projects, and how to analyze government budgets for efficiency and effectiveness. (4)*

CO5: Become responsible citizens of the country and make them capable of choosing best democratic leaders. (3)*



SEMESTER IV

COURSE CODE: **UBCOMFSIV.5.01**

COURSE TITLE: **ADVERTISING II**

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand types of media and the use of media for brand building. (2)*

CO2: Develop a creative skill in the field of art and marketing. (3)*

CO3: Acquire the knowledge of economic and legal aspects of advertising. (2)*

CO4: Understand buying behaviour of the consumers and the ability to sell propositions and apply the same practically in the market. (3)*

CO5: Draft the content of copy writing and layout framing, work as a voice over artist, and to develop endorsers and endorsement strategies. (6)*

SEMESTER IV

COURSE CODE : **UBCOMFSIV.6.1**

COURSE TITLE: **FOUNDATION COURSE- CONTEMPORARY ISSUES - IV**

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand major societal problems relating to women, children, SC/ST, minority etc and also the rights recognised by the Indian Constitution. (2)*

CO2: Get familiarise with environment and its issues, which will make them responsible citizens. (3)*

CO3: Get the knowledge of the latest achievements of science, daily uses as well as misuse of science and technology. (2)*

CO4: Get the information about various competitive exams that will help them to choose various competitive exams and to prepare for admission in various foreign universities. (3)*

CO5: Develop skills in goal-setting, time management, and communication. (3)*

SEMESTER IV

COURSE CODE: **UBCOMFSIV.7**

COURSE TITLE: **BUSINESS LAW II**

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand the concept of a company and its attributes under the Companies Act. (2)*

CO2: Analyse shareholders and management in the case of a company. (4)*

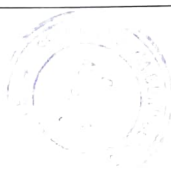
CO3: Understand partnership & LLP and their comparison. (2)*

CO4: Apply the rights of consumers through the Consumer Protection Act. (3)*

CO5: Understand Intellectual Property rights and also protection of the same. (2)*



SEMESTER V	
COURSE CODE : 23101	COURSE TITLE: FINANCIAL ACCOUNTING AND AUDITING VII - FINANCIAL ACCOUNTING
<p>Course Outcomes: After successful completion of the course, graduates will be able to;</p> <p>CO1: Understand the concept of internal reconstruction and its accounting implications and analyse financial statements post-reconstruction to assess the impact on stakeholders. (4)*</p> <p>CO2: Understand the process and accounting treatment of buyback of equity shares and evaluate the financial effects of buyback on a company's capital structure and earnings per share. (5)*</p> <p>CO3: Analyse between various types of investments (Fixed income or fluctuating income securities) and their accounting treatments depending on above securities. (4)*</p> <p>CO4: Analyse how to prepare final accounts, including trading, profit and loss account and balance sheet. (4)*</p> <p>CO5: Understand the International Financial Reporting Standards (IFRS) and apply them while preparing financial statements, ensuring compliance with global accounting standards. (3)*</p>	
SEMESTER V	
COURSE CODE: 23107	COURSE TITLE: FINANCIAL ACCOUNTING AND AUDITING VIII - COST ACCOUNTING
<p>Course Outcomes: After successful completion of the course, graduates will be able to;</p> <p>CO1: Understand the evolution, objectives, definitions, classifications, the scope of cost accounting, discerning its importance and advantages over financial accounting. (2)*</p> <p>CO2: Apply material cost control procedures, documentation methods, and inventory management techniques and inventory optimization strategies. (3)*</p> <p>CO3: Examine labour cost components, labour cost records, and factors affecting labour expenses. (5)*</p> <p>CO4: Understand overheads, their classifications, and methods of apportionment and absorption, recognizing their role in cost accounting and managerial decision-making. (2)*</p> <p>CO5: Explore techniques for optimizing costing systems, ensuring efficient resource allocation and cost management within organizations. (5)*</p>	
SEMESTER V	
COURSE CODE : UBCOMFSIV.3	COURSE TITLE: COMMERCE V
<p>Course Outcomes: After successful completion of the course, graduates will be able to;</p> <p>CO1: Understand the concept of Marketing at a global level. (2)*</p> <p>CO2: Evaluate the role of Products and Price in Marketing. (5)*</p> <p>CO3: Evaluate the role of Place and Promotion in Marketing. (5)*</p> <p>CO4: Understand the concept of Branding. (2)*</p>	



SEMESTER VCOURSE CODE : **UBCOMFSIV.4**COURSE TITLE: **BUSINESS ECONOMICS V****Course Outcomes:** After successful completion of the course, graduates will be able to;

CO1: Comprehend the key economic reforms initiated in India since the early 1990s. (2)*

CO2: Analyse India's economic growth trajectory in the post-liberalization era and examine key macroeconomic indicators to assess the overall economic development and its distributional consequences. (4)*

CO3: Explore the transformation of different sectors of the Indian economy post-liberalization. (5)*

CO4: Evaluate the policy implications of India's post-liberalization economic trajectory. (5)*

SEMESTER VCOURSE CODE: **UBCOMFSIV.5.01**COURSE TITLE: **DIRECT & INDIRECT TAXATION PAPER I****Course Outcomes:** After successful completion of the course, graduates will be able to;

CO1: Understand of the fundamental concepts of direct taxation. (2)*

CO2: Identify key terminology and principles used in tax law and regulations. (1)*

CO3: Apply tax laws to various scenarios to determine tax liabilities, exemptions, deductions, and credits. (3)*

CO4: Develop skills in tax planning strategies to minimize tax liabilities for individuals and businesses within legal boundaries. (3)*

CO5: Interpret and analyze tax laws and regulations at local, national, and international levels. (4)*

SEMESTER VCOURSE CODE : **UBCOMFSIV.6.1**COURSE TITLE: **COMPUTER SYSTEM & APPLICATIONS PAPER I****Course Outcomes:** After successful completion of the course, students will be able to;

CO1: Understand the fundamental concepts and principles of data communication and networking. (2)*

CO2: Understand the architecture and protocols that underpin the Internet. (2)*

CO3: Acquire skills to effectively install, configure, and administer MySQL databases. (3)*

CO4: Write complex SQL queries to retrieve, manipulate, and manage data stored in a MySQL database. (3)*

CO5: Use spreadsheets for data analysis and decision-making. (3)*



SEMESTER V

COURSE CODE: UBCOMFSIV.7	COURSE TITLE: EXPORT MARKETING I
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Course Outcomes: After successful completion of the course, graduates will be able to;

CO1: Understand the principles and fundamentals of export marketing. (2) *

CO2: Identify the various stages of the export process and understand the role of key stakeholders. (1) *

CO3: Understand the logistics involved in exporting goods and risk management strategies to ensure timely and cost-effective delivery to international customers. (2) *

CO4: Explore different entry strategies for international markets. (5) *

CO5: Understand international trade laws, regulations, and compliance requirements governing export activities. (2) *

SEMESTER VI

COURSE CODE: 83001	COURSE TITLE: FINANCIAL ACCOUNTING AND AUDITING IX - FINANCIAL ACCOUNTING
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Course Outcomes: After successful completion of the course, graduates will be able to;

CO1: Understand accounting principles specific to LLPs. (2) *

CO2: Understand the accounting treatment of underwriting commission. (2) *

CO3: Apply accounting principles related to foreign currency transactions. (3) *

CO4: Analyse financial statements during the liquidation process. (4) *

CO5: Analyse the process of company liquidation. (4) *

SEMESTER VI

COURSE CODE: 83007	COURSE TITLE: FINANCIAL ACCOUNTING AND AUDITING X - COST ACCOUNTING
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Course Outcomes: After successful completion of the course, graduates will be able to;

CO1: Grasp budgeting, various budget types, innovative techniques, and prepare flexible and functional budgets. (2) *

CO2: Gain expertise in absorption and marginal costing, along with cost-volume-profit analysis, and apply these skills to practical business scenarios for informed decision-making. (3) *

CO3: Develop advanced managerial decision-making skills to analyse data, assess risks, and optimize organizational effectiveness through practical problem-solving. (3) *

CO4: Understand standard costing systems and analyse variances to identify areas for improvement in cost control and performance evaluation. (1) *

CO5: Utilize costing techniques and variance analysis in performance evaluation to enhance organizational performance optimization. (3) *



SEMESTER VICOURSE CODE : **UBCOMFSIV.3**COURSE TITLE: **COMMERCE VI****Course Outcomes:** After successful completion of the course, graduates will be able to;

CO1: Evaluate the role of HRM. (5)*

CO2: Understand the concept of Human Resources Development in terms of training and development. (2)*

CO3: Analyse the pattern of scientific recruitment and selection .(4)*

CO4: Understand the challenges of H.R. Manager. (2)*

CO5: Understand and apply theories of Motivation & Leadership. (3)*

SEMESTER VICOURSE CODE : **UBCOMFSIV.4**COURSE TITLE: **BUSINESS ECONOMICS VI****Course Outcomes:** After successful completion of the course, graduates will be able to;

CO1: Analyze various trade theories and understand the implications of these theories on international trade patterns and policies. (4)*

CO2: Assess the effects of trade policies on domestic and international welfare and understand the rationale behind protectionist measures and their potential consequences.(5)*

CO3: Understand the meaning and structure of BOP, Disequilibrium Effects on world trade and the need to correct it. (2)*

CO4: Understand exchange rate determination, different exchange rate systems, and their impacts on trade flows and economic stability and analyze and interpret balance of payments accounts. (2)*

CO5: Analyze contemporary global economic issues and the impacts of economic integration on different countries and regions. (4)*

SEMESTER VICOURSE CODE: **UBCOMFSIV.5.01**COURSE TITLE: **DIRECT & INDIRECT TAXATION PAPER II****Course Outcomes:** After successful completion of the course, graduates will be able to;

CO1: Understand the fundamental concepts of indirect taxation. (2)*

CO2: Identify the scope of indirect taxes, taxable events, tax bases, and rates applicable in different jurisdictions. (1)*

CO3: Identify the various components of GST. (1)*

CO4: Apply GST provisions to different scenarios to calculate tax liabilities, input tax credits, and compliance requirements for businesses and consumers. (3)*

CO5: Develop skills in GST compliance, including registration procedures, invoice requirements, filing GST returns, and payment mechanisms.(3)*

SEMESTER VI

COURSE CODE : **UBCOMFSIV.6.1**

COURSE TITLE: **COMPUTER SYSTEM & APPLICATIONS PAPER II**

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand e-commerce concepts, business models, and strategies. (2)*

CO2: Learn digital marketing strategies tailored to e-commerce business. (2)*

CO3: Use advanced formulas and functions in spreadsheet software such as Microsoft Excel or Google Sheets. (3)*

CO4: Apply advanced techniques for data visualization and dashboard creation using spreadsheets. (3)*

CO5: Master Visual Basic programming by acquiring skills to design, develop, and maintain applications. (3)*

SEMESTER VI

COURSE CODE: **UBCOMFSIV.7**

COURSE TITLE: **EXPORT MARKETING II**

Course Outcomes: After successful completion of the course, graduates will be able to;

CO1: Identify the various stages of the export process and understand the role of key stakeholders. (2)*

CO2: Apply strategies for positioning products effectively in the international market. (3)*

CO3: Explore different entry strategies for international markets. (5)*

CO4: Understand the importance of product adaptation and customization to meet the needs and preferences of target international markets. (2)*

CO5: Analyse market to identify potential export markets. (4)*

* Note: Numbers given in the brackets () refer to learning levels of the revised Blooms' Taxonomy (2001) as follows:

(1): Remember, (2): Understand, (3): Apply (4): Analyse (5): Evaluate (6): Create


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