



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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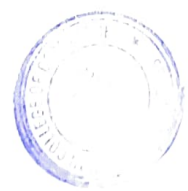
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Programme Code: -	Name of the Programme: B.Com. in Financial Management (BFM)
Programme Outcomes: After successful completion of the programme, graduates will be able to;	
PO1: Obtain and assimilate knowledge appropriate to the practice of financial management in any organization.	
PO2: Obtain professional and technical skills required in financial management.	
PO3: Evaluate financial and accounting concepts and principles and their application in solutions to practical finance problems.	
PO4: Prepare financial statements of entities and analyse and interpret such financial statements.	
PO5: Use relevant financial techniques with cost information, for planning, decision-making, performance evaluation and control, within different business settings.	
PO6: Apply financial management techniques to issues affecting investment, financing, and dividend policy decisions of an organization.	
PO7: Understand the general legal framework, and apply specific legal principles relating to business.	
PO8: Recognize and uphold moral principles and personal responsibility in society. Demonstrate integrity, academic accountability, and effectively apply professional ethics.	
PO9: Explain the process of carrying out the assurance (audit) engagement and its application in the context of the professional (audit) regulatory framework.	
PO10: Understand the need for the efficient use of resources within an organization.	



SEMESTER I

COURSE CODE : UFMGSI.1

COURSE TITLE: Financial Accounting - I

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

CO1: Understand ideas and concepts of financial accounting. (2)*

CO2: Create and evaluate financial statements. (5)*

CO3: Interpret financial data in order to evaluate the financial status and performance of a business.(2)*

CO4: Understand the impact of financial accounting on financial management and decision-making processes. (2) *

CO5: Use accounting tools and software for reporting and financial analysis.(3)*

SEMESTER I

COURSE CODE : UFMGSI.2

COURSE TITLE: Business Mathematics

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

CO1: Understand concepts such as ratios, proportions, and percentages, including various types of variations.(2)*

CO2: Calculate profit/loss, apply discounts, and understand commission.(3)*

CO3: Calculate simple and compound interest, EMIs and immediate annuities.(3)*

CO4: Understand shares, including face value, dividends, equity vs. preference shares, and basic mutual fund calculations.(2)*

CO5: Apply mathematical concepts to solve problems related to financial transactions.(3)*

SEMESTER I

COURSE CODE : UFMGSI.3

COURSE TITLE: Indian Financial System

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

CO1: Understand new technology and trends influencing financial services innovation.(2)*

CO2: Assess and analyze revolutionary financial services and products. (4)*

CO3:Identify chances for innovation in the financial services industry.(1)*

CO4:Translate abstract ideas into practical situations in financial services innovation.(6)*

CO5: Gain analytical and problem-solving abilities within the financial services domain.(4)*

SEMESTER I

COURSE CODE : UFMGSI.4

COURSE TITLE: Business Communication - I

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

CO1: Understand the concept, process, and importance of communication. (2)*

CO2: Identify and address obstacles to effective communication in the business world.(1)*

CO3: Understand the concept and significance of business ethics.(2)*

CO4: Learn the theory and principles of business letter writing.(2)*

CO5: Acquire language and writing skills relevant to business communication.(3)*

SEMESTER I

COURSE CODE : UFMGSI.5.1

COURSE TITLE: Foundation Course - I

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

CO1: Understand the multi-cultural diversity of Indian population.(2)*

CO2: Understand the disparities existing in gender and for the disabled.(2)*

CO3: Learn about the religions, caste and linguistic factors, conflicts & communalism.(2)*

CO4: Analyse the rural, urban and tribal characteristics. (4)*

CO5: Acquire knowledge about the constitution and political parties.(2)*

SEMESTER I

COURSE CODE : UFMGSI.6

COURSE TITLE: Business Environment

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

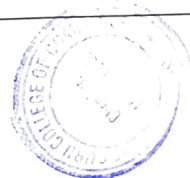
CO1: Understand the concept of business environment and its components.(2)*

CO2: Understand the impact of external factors such as economic, social, political, and technological changes on businesses.(2)*

CO3: Analyze the role of government policies, regulations, and laws in shaping the business environment.(4)*

CO4: Identify the different types of business organizations and their structures.(1)*

CO5: Understand the concept of corporate social responsibility (CSR) and its importance in the modern business environment.(2)*



SEMESTER I	
COURSE CODE : UFMGSI.7	COURSE TITLE: Business Economics - I
<p>Course Outcomes: After successful completion of the course, students will be able to;</p> <p>CO1: Understand the significance of business economics and basic tools useful for decision making.(2)*</p> <p>CO2: Analyze demand, elasticity, and its impact on revenue.(4)*</p> <p>CO3:Examine production functions, cost concepts, and cost-output relationships.(5)*</p> <p>CO4:Understand market structures and pricing decisions.(2)*</p> <p>CO5: Learn diverse pricing methods with real-world case studies. (2)*</p>	
SEMESTER II	
COURSE CODE : UFMGSII.1	COURSE TITLE: Financial Accounting - II
<p>Course Outcomes: After successful completion of the course, students will be able to;</p> <p>CO1: Prepare final accounts using the conversion method for trading concerns with incomplete records.(3)*</p> <p>CO2: Understand consignment accounting, focusing on stock valuation and invoicing.(2)*</p> <p>CO3: Apply branch accounting techniques, specifically focusing on debtors and stock management.(3)*</p> <p>CO4: Calculate fire-related stock loss and assess insurance claims.(3)*</p> <p>CO5: Apply advanced accounting practices: partnership accounts, preference shares, and firm amalgamation.(3)*</p>	
SEMESTER II	
COURSE CODE : UFMGSII.2	COURSE TITLE: Business Statistics
<p>Course Outcomes: After successful completion of the course, students will be able to;</p> <p>CO1: Understand key statistical concepts, including descriptive and inferential statistics, and probability theory. (2) *</p> <p>CO2: Learn to collect, organize, and analyze data using various statistical methods and software. (3) *</p> <p>CO3: Interpret statistical results and present findings effectively. (2) *</p> <p>CO4: Use statistical methods to solve real-world business issues like market research and quality control. (3) *</p> <p>CO5: Cultivate critical thinking to evaluate statistical information and understand ethical practices in data handling. (5) *</p>	

SEMESTER II

COURSE CODE : UFMGSII.3

COURSE TITLE: Principles of Finance

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

CO1: Grasp fundamental financial principles. (2) *

CO2: Develop skills in analyzing financial statements and making informed financial decisions for investments, financing, and operations. (4) *

CO3: Evaluate investment opportunities using techniques like net present value (NPV), internal rate of return (IRR), and payback period. (5) *

CO4: Understand various types of financial risks and learn strategies to manage and mitigate these risks. (2) *

CO5: Gain insights into corporate finance practices, including valuation of firms, cost of capital, and dividend policy. (2) *

SEMESTER II

COURSE CODE : UFMGSII.4

COURSE TITLE: Business Communication - II

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

CO1: Do effective presentation.(3)*

CO2: Develop group communication proficiency.(3)*

CO3:Draft diverse forms of business correspondence.(6)*

CO4: Write various types of business reports.(6)*

CO5: Understand the significance of internal communication within organizations.(2)*

SEMESTER II

COURSE CODE : UFMGSII.5.1

COURSE TITLE: Foundation Course - II

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

CO1: Understand liberalisation, globalization and privatisation and its impact on the country. (2)*

CO2: Comprehend the reasons of environmental challenges.(2)*

CO3:Understand agriculture sector, reasons behind farmers' suicide and impact of globalisation.(2)*

CO4:Practice values and ethics in day-to-day life, reduce stress and conflicts. (3)*

CO5: Handle stress and conflict.(3)*

SEMESTER II

COURSE CODE : UFMGSII.6

COURSE TITLE: Environmental Science

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

CO1: Learn about ecosystems, biodiversity, and the relationships between organisms and their environments. (2) *

CO2: Analyze key environmental issues like pollution, climate change, and resource depletion. (4) *

CO3: Develop skills to apply sustainability principles in various contexts. (3) *

CO4: Understand environmental policies, regulations, and management strategies. (2) *

CO5: Improve critical thinking and problem-solving abilities for addressing environmental challenges. (5) *

SEMESTER II

COURSE CODE : UFMGSII.7

COURSE TITLE: Computer Skills - I

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

CO1: Understand computer hardware, software, and operating systems. (2) *

CO2: Use word processors, spreadsheets, and presentation software effectively. (3) *

CO3: Navigate the internet and use email for communication. (3) *

CO4: Learn basic programming skills and concepts. (2) *

CO5: Perform basic data management tasks like file organization and database use. (3) *

SEMESTER III

COURSE CODE : UFMGSIII.1.01

COURSE TITLE: Corporate Accounts - I

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

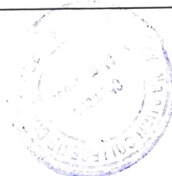
CO1: Master core principles crucial for corporate accounting. (2) *

CO2: Create balance sheets, income statements, and cash flow statements. (3) *

CO3: Understand the accounting procedures for corporate instruments like share capital and debentures. (2) *

CO4: Develop skills to analyze statements and evaluate corporate performance. (4) *

CO5: Understand regulatory frameworks guiding corporate accounting practices. (2) *



SEMESTER III

COURSE CODE : UFMGSIII.1.02

COURSE TITLE: Direct Tax - I

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

CO1: Understand fundamental taxation concepts. (2)*

CO2: Understand and apply various income categories. (2)*

CO3: Understand deductions available under Chapter VI-A. (2)*

CO4: Compute total income for individuals and HUFs from diverse sources and deductions. (3)*

CO5: Apply knowledge to real-world scenarios for effective tax planning and decision-making. (3)*

SEMESTER III

COURSE CODE : UFMGSIII.1.05

COURSE TITLE: Cost Accounting- I

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

CO1: Understand the basic concepts and principles of cost accounting. (2)*

CO2: Calculate and analyze various types of costs. (3)*

CO3: Apply cost accounting techniques. (3)*

CO4: Understand the role of cost accounting in the decision-making process. (2)*

CO5: Apply cost accounting principles and techniques to real-world business situations. (3)*

SEMESTER III

COURSE CODE : UFMGSIII.2

COURSE TITLE: Entrepreneurial Development

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

CO1: Identify and assess business ideas in banking and insurance sectors based on market demand, financial feasibility, and personal goals. (5) *

CO2: Comprehend key roles such as the founder, financier, manager, and strategist within the entrepreneurial ecosystem. (2) *

CO3: Analyze the dynamics and responsibilities of each role in driving business success. (4) *

CO4: Develop skills in creating tailored business plans for banking and insurance sectors. (3) *

CO5: Explore ethical considerations and the importance of social responsibility in entrepreneurship, particularly in sectors as influential as banking and insurance. (2) *

SEMESTER III

COURSE CODE : UFMGSIII.3

COURSE TITLE: Management Accounting

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

CO1: Calculate and interpret various financial ratios to evaluate company performance and make informed recommendations.(3)*

CO2: Analyze financial statements to assess company health and propose improvement strategies.(4)*

CO3:Analyze working capital ratios and cycles to identify liquidity factors and recommend management practices.(4)*

CO4:Analyze cash flow statements for assessing company liquidity, solvency, and financial flexibility, providing strategic recommendations.(4)*

SEMESTER III

COURSE CODE : UFMGSIII.4

COURSE TITLE: Business Law

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

CO1: Understand legal principles and systems. (2) *

CO2: Analyze constitutional provisions and fundamental rights. (4) *

CO3: Apply contract law concepts to agreements, consent, and performance. (3) *

CO4: Evaluate specialized contracts including indemnity, bailment, agency, and sale of goods. (5) *

CO5: Demonstrate proficiency in negotiable instruments and information technology laws. (3) *

SEMESTER III

COURSE CODE : UFMGSIII.5

COURSE TITLE: Business Regulatory framework

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

CO1: Understand the laws governing business operations. (2) *

CO2: Identify and mitigate legal risks. (1) *

CO3: Understand ethical dilemmas in commercial contexts. (2) *

CO4: Draft, negotiate, and interpret agreements. (6) *

CO5: Master navigating complex regulations to ensure business compliance and avoid penalties. (3) *



SEMESTER IV

COURSE CODE : UFMGSIV.1.01

COURSE TITLE:Corporate Accounts - II

Course Outcomes: After successful completion of the course, students will be able to;CO1: Apply principles for share capital accounting, including issues, redemption, and buyback.
(3) *

CO2: Classify and manage debentures, including terms of issue and redemption. (2) *

CO3: Differentiate types of amalgamation and methods of reconstruction. (4) *

CO4: Create cash flow statements using the indirect method. (3) *

CO5: Use ratio analysis, common size statements, and trend analysis for financial assessment. (3) *

SEMESTER IV

COURSE CODE : UFMGSIV.1.02

COURSE TITLE: Direct Tax - II

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

CO1: Understand income clubbing, loss offsetting, and tax computation for individuals, HUFs, and partnerships.(2)*

CO2: Understand the process of filing income tax returns under Section 139.(2)*

CO3:Learn TDS basics, including advance tax, interest payments, and key sections for TDS on various income types.(2)*

CO4:Understand DTAA provisions (Sections 90 and 91) to prevent double taxation in international transactions.(2)*

CO5:Apply tax planning strategies and ethical considerations, fostering responsible tax management.(3)*

SEMESTER IV

COURSE CODE : UFMGSIV.1.05

COURSE TITLE: Cost Accounting- II

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

CO1: Understand integrated and non-integrated accounting systems. (2)*

CO2: Use ABC method of costing.(3)*

CO3:Compute costs and profits in transportation, hospitality, and healthcare sectors.(3)*

CO4:Learn about process costing.(2)*

CO5: Understand detailed factory accounting.(2)*

SEMESTER IV

COURSE CODE : UFMGSIV.2

COURSE TITLE: IT in Management

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

CO1: Understand the fundamentals of BPM. (2) *

CO2: Learn computerized accounting, focusing on system design, development, and applying software like TALLY for efficient financial management. (2) *

CO3: Understand MIS concepts. (2) *

CO4: Learn about MIS reporting structures. (2) *

CO5: Understand IT's role in auditing for secure financial data management in modern business. (2) *

SEMESTER IV

COURSE CODE : UFMGSIV.3

COURSE TITLE: Corporate Finance

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

CO1: Interpret and analyze financial statements to assess organizational health. (4) *

CO2: Evaluate investment opportunities using NPV, IRR, and payback period techniques. (5) *

CO3: Determine optimal capital structure, balancing debt and equity financing. (3) *

CO4: Identify and manage financial risks using derivatives and hedging strategies. (2) *

CO5: Understand corporate governance, ethical practices, and regulatory compliance. (2) *

SEMESTER IV

COURSE CODE : UFMGSIV.4

COURSE TITLE: Corporate Law

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

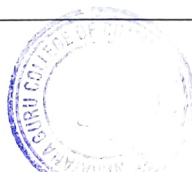
CO1: Understand legal frameworks governing corporations and their responsibilities. (2) *

CO2: Analyse the intricacies of corporate governance structures and their impact on decision-making. (4) *

CO3: Understand rights and duties of shareholders, directors, and officers within a company. (2) *

CO4: Examine the legal aspects of mergers, acquisitions, and corporate restructuring. (5) *

CO5: Assess the mechanisms for corporate compliance. (5) *



SEMESTER IV

COURSE CODE : UFMGSIV.5

COURSE TITLE: Office Management

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

CO1: Understand nature, levels, and operational functions of management. (2) *

CO2: Apply Fayol's principle in an organisation. (3) *

CO3: Engage in planning, organizing, decision-making, and delegation. (3) *

CO4: Grasp staffing, the recruitment process, and the significance of motivation. (2) *

CO5: Analyse case studies for deeper understanding.(4)*

SEMESTER V

COURSE CODE : 45202

COURSE TITLE: Corporate Accounting-III

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

CO1: Prepare and analyze complex financial statements, including consolidated financial statements. (4) *

CO2: Apply International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP). (3) *

CO3: Understand mergers, acquisitions, and reorganizations. (2) *

CO4: Understand the accounting for various equity and debt instruments. (2) *

CO5: Uphold ethical standards and regulatory compliance in corporate accounting practices. (2) *

SEMESTER V

COURSE CODE : 45203

COURSE TITLE: Auditing-I

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

CO1: Understand cost accounting's evolution, objectives, scope, advantages over financial accounting. (2) *

CO2: Learn material cost control procedures, documentation methods, inventory management techniques. (2) *

CO3: Examine labour cost components, labour cost records, and factors affecting labour expenses. (5) *

CO4: Understand overheads, their classification, and methods for cost allocation, crucial for managerial decisions in cost accounting. (2) *

CO5: Apply techniques to optimize costing systems, ensuring efficient resource allocation and cost management within organizations. (3) *

SEMESTER V

COURSE CODE : 45204

COURSE TITLE: Management Information Systems

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

CO1: Understand marketing management principles. (2) *

CO2: Master production management. (3) *

CO3: Apply HR management practices. (3) *

CO4: Understand financial management principles. (2) *

CO5: Develop critical thinking and problem-solving skills through case study analysis. (4) *

SEMESTER V

COURSE CODE : 45205

COURSE TITLE: Business Ethics

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

CO1: Apply major ethical theories and frameworks to business decisions. (3) *

CO2: Evaluate the role and impact of CSR in business practices. (5) *

CO3: Develop skills to make ethical decisions in complex business situations. (3) *

CO4: Understand the importance of legal and regulatory compliance in business operations. (2) *

CO5: Assess and balance the needs and interests of various stakeholders in ethical business practices. (4) *

SEMESTER V

COURSE CODE : 45201

COURSE TITLE: Financial Management - I

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

CO1: Understand financial management, its scope, objectives, and the distinction between profit and value maximization. (2) *

CO2: Utilize valuation concepts. (3) *

CO3: Analyze leverage, exploring its impact on EBIT, EPS, and overall financial structure. (4) *

CO4: Explore finance needs and sources, distinguishing various funding options. (2) *

CO5: Learn about the cost of capital, including WACC, with practical applications. (2) *



SEMESTER V

COURSE CODE : 45208

COURSE TITLE: Research Methodology in Financial Management

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

CO1: Analyse cash flow statements for assessing company liquidity, solvency, and financial flexibility, providing strategic recommendations. (4) *

CO2: Learn essential research skills for accounting and finance, emphasizing effective planning and methodology. (2) *

CO3: Apply data collection and processing techniques for accounting and finance research. (3) *

CO4: Interpret research outcomes in accounting and finance. (2) *

CO5: Understand the essentials of research report writing. (2) *

SEMESTER VI

COURSE CODE : 85702

COURSE TITLE: Corporate Accounting-IV

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

CO1: Analysis of consolidated financial statements for complex group structures. (4) *

CO2: Understand foreign currency transactions and translations in financial reporting. (2) *

CO3: Understand and apply accounting standards for financial instruments. (3) *

CO4 Analyze and report financial performance across different business segments. (4) *

CO5: Uphold ethical standards and corporate governance principles in advanced accounting practices. (2) *

SEMESTER VI

COURSE CODE : 85703

COURSE TITLE: Auditing-II

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

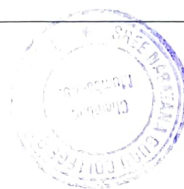
CO1: Master advanced auditing procedures and techniques for complex audits. (3) *

CO2: Evaluate and test the effectiveness of internal control systems. (4) *

CO3: Conduct comprehensive risk assessments to identify and mitigate audit risks. (3) *

CO4: Perform audits to ensure compliance with laws, regulations, and standards. (3) *

CO5: Apply ethical principles and professional standards in auditing practices. (3) *



SEMESTER VI

COURSE CODE : 85704

COURSE TITLE: Financial Reporting

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

CO1: Prepare and present accurate financial statements in accordance with accounting standards. (2) *

CO2: Ensure compliance with financial reporting regulations and standards, such as IFRS and GAAP. (2) *

CO3: Analyze and interpret financial statements to assess an organization's performance and financial health. (4) *

CO4: Understand and apply disclosure requirements for transparent and comprehensive financial reporting. (3) *

CO5: Uphold ethical standards in financial reporting and ensure integrity and transparency. (2) *

SEMESTER VI

COURSE CODE : 85705

COURSE TITLE: Organisational Behaviour

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

CO1: Understand individual behavior in banking and insurance contexts. (2) *

CO2: Analyze group dynamics and team effectiveness within financial institutions, focusing on collaboration, conflict resolution, and leadership. (4) *

CO3: Understand organizational structures, culture, and change management strategies relevant to the banking and insurance sectors. (2) *

CO4: Apply theories of organizational behavior to real-world scenarios. (3) *

CO5: Improve diversity management and employee engagement in the banking and insurance sectors. (2) *

SEMESTER VI

COURSE CODE : 85701

COURSE TITLE: Financial Management - II

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

CO1: Understand fundamental concepts, significance, and interplay of strategic financial management. (2) *

CO2: Apply various capital budgeting techniques. (3) *

CO3: Make informed decisions regarding capital structure and dividend policies. (3) *

CO4: Analyze mutual funds and bonds, including NAV, classification, yield to maturity, and pricing. (4) *

CO5: Master credit management, focusing on evaluation, granting, and receivables in India. (3) *

SEMESTER VI

COURSE CODE : UFMGSVI.3

COURSE TITLE: Project Work

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

CO1: Enhance research skills through project planning, data analysis, and interpretation. (3) *

CO2: Develop analytical skills through literature review, data analysis, and drawing conclusions. (3) *

CO3: Apply research methodology. (3) *

CO4: Develop critical thinking and problem-solving skills. (4) *

CO5: Develop communication skills by presenting research findings effectively. (3) *

* 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



B.F.M. Coordinator



IQAC Coordinator



Principal

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