

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

**Bachelor of Commerce**

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

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

	<b>Business Communication- I</b>	<b>UBCOMFSI.4</b>	CO4	Learning about urban areas and problems associated with urbanisation and migration and to familiarise the concept of Urban Heat Island
			CO1	Summarizing theory of communication.
			CO2	Understanding obstacles to Communication in Business World
			CO3	Evaluating business correspondence, theory of business letter writing, personnel correspondence
			CO4	Ability to analyse language and writing skills.
<b>Semester 2</b>	<b>Business Economics II</b>	<b>UBCOMFSII.3</b>	CO1	To Familiarise with the basic tools of consumer and producer theory, the operation of markets and optimization in an economic context.
			CO2	To know and apply different decision tools to understand market structure.
			CO3	To understand economic issues and solutions in a practical manner using case studies and numerical problems wherever applicable.
			CO4	To evaluate capital budgeting and project planning
	<b>Accountancy and Financial Management - II</b>	<b>UBCOMFSII.1</b>	CO1	Define Single Entry System of Book Keeping, Consignment Accounts, Branch Accounts and Fire insurance Claim
			CO2	Organize and prepare consignment accounts
			CO3	Classify branch accounts under Debtor Method and Stock & Debtor Method
			CO4	Evaluate Fire Insurance Claims and Single-Entry System of Book-keeping
				CO1

	<b>Foundation Course - II</b>	<b>UBCOMFSII.6.1</b>	CO2	Explaining the concepts of Human Rights
			CO3	Understanding the concept of Environment, Ecology and their interconnectedness and Concept of Sustainable Development
			CO4	Explaining the causes of stress and conflicts in individuals and society
			CO5	Identifying different mechanisms for coping with stress and Conflict Resolution methods
			CO1	& Commerce. Solve marginal cost, marginal revenue, elasticity of demand, maxima and minima.
	<b>Mathematical &amp; Statistical Techniques - II</b>	<b>UBCOMFSII.7</b>	CO2	Define and understand simple interest, compound interest and annuity. Solve and analyze EMI, present value and future value.
			CO3	Explain the significance of correlation and regression.
			CO4	forecasting. Understand and apply the concept of Index numbers in solving problems.
			CO5	Recall and understand probability distribution. Apply these methods to solve problems.
			CO1	Defining the concept of Service, its marketing mix and its strategies.
	<b>Commerce–II (Service Sector)</b>	<b>UBCOMFSII.2</b>	CO2	Classifying and learning the concept of Retailing, various formats and scenario in India and World wide.
			CO3	Identifying the recent trends in Service such as Information technology and Enabled Services sector, Banking & Insurance Sector, Logistics.
			CO4	Discussing and learning about E-commerce, its business models and current scenario in India.
CO1			To classify different types of solid waste and to get acquainted with various waste management methods.	

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

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

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

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



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

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

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

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

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