



॥ विद्या गुरुणां गुरुः ॥

Estd. 2006

SHRI CHHATRAPATI SHIVAJI EDUCATIONAL SOCIETY'S

LATE SAU. S. R. ABHANG MEMORIAL COLLEGE OF ARTS & COMMERCE, ULHASNAGAR

(Affiliated to University of Mumbai)

BACHELOR OF COMMERCE (B.COM)

PROGRAM OUTCOME

PO1 - This program highlights the concepts and skills of Accountancy and Commerce.

PO2 - A Bachelor of Commerce degree is structured to provide the students Managerial skills in disciplines related to commerce

PO3 - Also, by the end of the program, students gain an in-depth knowledge on core subjects like Accounting, Economics, Law, Statistics, Finance, Marketing etc.

PO4 - The structure of the course requires students to study compulsory and elective subjects from the core programmer.

PO5 - Apart from the normal curriculum, students get to participate in cross cultural group activities like clubs under the banner of EMAC Zone for which meetings are conducted after lectures, which leads to developing their interpersonal skills.

PO6 - Students are also encouraged to take part in team activities like debates, extempore challenges, PPT competition, public speaking, quiz, essay competitions, community activities and social service which helps them to explore their talents and skills.

PO7 - It seeks to provide students with the knowledge and technical skills necessary to understand and participate in the modern business world, to prepare them for subsequent graduate studies and to allow them to achieve the highest level of success in their professional careers.

PO8 - Hence this is a degree that offers students with expert knowledge in a variety of fields of organization and business management and makes the students well prepared to be successful in both corporate and self-employment.



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COURSE OUTCOME

F.Y.B.COM - SEMESTER I		
1	Accounting And Financial Management- I	CO1 - To enable the students to learn principles and concepts of Accountancy. CO2 - To find out the technical expertise in maintaining the books of accounts. CO3 - Recognize capital and revenue – expenditure and receipts & distinction between them. Learners shall solve practical problems on Final Accounts of Manufacturing Concern. CO4 - Develop the skill of accounting for hire purchase transactions, calculation of interest, depreciation etc
2	Commerce-I	CO1 - To Develop an understanding of business environment and its analysis. CO2 - To Understand the process of business planning and business promotion. CO3 - To Create awareness about entrepreneurship Training and development centres in India. CO4 - Comprehend and implement the knowledge gained on project planning, Statutory requirements in Promoting Business Unit.
3	Mathematical And Statistical Techniques –I	CO1 - To prepare for competitive examinations. CO2 – To Understand various data types their classification and graphical representation. CO3 – To Use business statistics for central measurements, frequency distributions, graphs, and measures of dispersion and be able to select which math method should be used for different problems. CO4 - Introduced to methods of rational decision making in given situations (under risk, under uncertainty). They can choose the best course of action using different criteria.
4	Business Economics- I	CO1-Students will apply the basic theories of economics in critical thinking and problem- solving. CO2 - Students will be able to make decisions wisely using cost-benefit analysis. CO3 - Students will demonstrate a basic understanding of their career options and establish career objectives. CO4-Critically evaluate Business cost of production.
5	Business Communication – I	CO1 - To understand techniques of effective communication. CO2 - To teach a professional, ethical attitude in students, effective communication skills, teamwork, a multidisciplinary approach, and an ability to understand corporate social responsibility. CO3 - To develop & improve various skills like communication, reading, listing, note- making, persuasive speaking, body language & gestures. CO4 - Adapt to changing culture and impact of modern technology on business communication.



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6	Foundation Course – I	<p>CO1 - Understand the multi-cultural and diverse Indian society concerning demographic factors and be sensitized towards diversity as a difference.</p> <p>CO2 - Examine and understand the inter-group conflicts arising due to regionalism, communalism, and linguistic differences.</p> <p>CO3 - Articulate an awareness of the social and community contexts concerning problems arising in the society and solutions towards the same.</p> <p>CO4 - Develop the understanding of socioeconomic and human rights issues in India.</p>
7	Environmental Studies-I	<p>CO1-Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.</p> <p>CO2- Natural Resources - Understanding of Resources, their types, various methods to conserve them, it's the importance.</p> <p>CO3- Population Issues - Understanding Population and its major concerns, its impact on Human Health, HDI, Happiness Index, Development concerns, etc.</p> <p>CO4-Understand the urban problems due to migration and overcrowding, stress on urban environment and urban resources and concept of emerging smart cities and safe cities in India and Adopt sustainability as a practice in life, society and industry.</p>
F.Y.B.COM - SEMESTER II		
1	Accounting & Finance Management – II	<p>CO1 - Apply the theoretical foundation for the recording of financial transactions concerning: specialised areas related to non-corporate entities and for preparing therelated accounts or statements.</p> <p>CO2 - Familiarise with consignment sale, its relevance, accounting of transactions in thebooks of consignor and consignee and ascertaining consignment profit.</p> <p>CO3 - Develop skills of preparing branch accounts, itsrelevance and ascertainment ofbranch profit.</p> <p>CO4 - Evaluate various types of general insurance; how to ascertain stock on the date of fire,calculation of claim when insurance cover is moreor less than stock</p>
2	Commerce – II	<p>CO1-Develops an understanding of service marketing and various service strategies.</p> <p>CO2-Recognize the difference between organised and unorganised Retail sector. Also understand the various retail formats and Retail Scenario in India & Global context.</p> <p>CO3-Acquainted with banking, insurance, logistic, BPO, KPO, LPO and ERP.</p> <p>CO4-Correlate the different types of E-Commerce practices followed by the marketers and understand the scope of E-Commerce.</p>
3	Business Economics	CO1-Understand the difference between the operation of perfect



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	– II	<p>competitions and monopoly.</p> <p>CO2-Analyse the various Pricing Strategies and output decisions under Imperfect competition</p> <p>CO3-Distinguish between different Pricing Practices followed under different market structures.</p> <p>CO4-Understand and analyse Capital Projects evaluation.</p>
4	Business Communication -II	<p>CO1-Focus on the set of skills required to be successful -in a Group Discussion.</p> <p>CO2-Understand the structure and styles of Interviews.</p> <p>CO3-Examine the concept of a conference as a means of internal and external communication.</p> <p>CO4-Examine the scope of public relations in the context of the modern day world.</p>
5	Environmental Studies – II	<p>CO1-Classify different types and sources of solid waste and play an effective role in managing the same.</p> <p>CO2-Apply the knowledge gained on environmental problems faced due to agricultural & industrial development and focus on green business practices in real life.</p> <p>CO3-Critically evaluate the knowledge gained on Ecotourism.</p> <p>CO4-Examine their role in Environmental Management.</p>
6	Foundation Course-II	<p>CO1-Apply the concept of human and fundamental rights</p> <p>CO2-Make them evaluate the importance of Environment Studies in the current developmental context.</p> <p>CO3-Comprehend and address the concepts related to stress, conflict, aggression and violence.</p> <p>CO4-Develop the mechanisms for managing different types of stress, conflict, aggression</p>
7	Mathematics & Statistical Techniques – II	<p>CO1-Develops an understanding of functions and derivatives. They shall solve practical problems of applications of derivatives in business.</p> <p>CO2-Examine the Concepts of nominal effective rate of interest. Calculate simple and compound interest. They shall solve simple problems on annuity, EMI and prepare an Amortisation table.</p> <p>CO3-Find existence and extent of relation between two variables by graphical and mathematical method. They can estimate unknown values of correlated variables and can calculate coefficients of correlation.</p> <p>CO4-Differentiate and solve simple problems on Binomial, Poisson and Normal distributions.</p>
S.Y.B.COM - SEMESTER III		
1	Business Law I	<p>CO1- To impart to students the knowledge of fundamentals of Company Law.</p> <p>CO2-To update the knowledge of provisions of the Companies Act of 2013.</p> <p>CO3- To Communicate effectively using standard business and legal terminology.</p> <p>CO4-. Evaluate the Characteristics of Negotiable Instrument,</p>



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		classification of Negotiable Instruments and it's Miscellaneous Provisions
2	Financial Accounting	CO1- To Install knowledge about accounting procedures, methods, and techniques. CO2- To introduce the basic concepts, functions, processes, and techniques of piecemeal distribution of cash. CO3- To give a comprehensive overview of Amalgamation and conversion of a partnership firm. CO4-Execute practical problems regarding various techniques of Capital Budgeting.
3	Business Economics III	CO1- To expose Students of Commerce to basic microeconomic concepts and inculcate an analytical approach to the subject matter. CO2- To apply the concept of inflation, money supply, and demand analysis for decisionmaking operations of the market under varying competitive conditions. CO3- To apply economic reasoning to problems of business. CO4- Critically evaluate Business cost of production.
4	Foundation Course III	CO1- To enhance learners' understanding of social, economic, and political developments in India during the period of study. CO2- To orient learners towards the contribution of the given leaders of our country in shaping the socio-political, spiritual, scientific, and educational fabric of our nation. CO3- To orient learners towards the work done by the given leaders to alleviate the sufferings of the oppressed, members of Indian society in particular, and the world in general. CO4- Update with development of science and role in everyday life
5	Commerce III	CO1- To understand the terms, concepts, evaluation, and approaches to Management. CO2- Learn about planning, decision making, organizing, delegation, leadership, motivation, and effective communication. CO3- To learn control systems and techniques of controlling in Management. CO4- Aware about universal application of functions of Management.
6	Management Accounting	CO1- The learners will understand the practical application of various financial analysis tools, which will help them in the n evaluation of the various targets achievable in the future. CO2- The course will make the students employable as Finance Managers in Accounting and Finance. CO3- Calculate practical problems regarding management of Working Capital. CO4- Execute practical problems regarding various techniques of Capital Budgeting.
7	Advertising I	CO1 To enable students to understand IMC. CO2- To understand the learners about the various concept of Advertising. CO3- To make them aware of various careers in advertising.



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		CO4 To learn about various trends in advertising.
S.Y.B.COM - SEMESTER IV		
1	Business Law II	CO1- Apply basic legal knowledge to business transactions. CO2- Demonstrate an understanding of the legal environment of Business. CO3- Identify the fundamental legal principles behind contractual agreements. CO4- Communicate effectively using standard business and legal terminology.
2	Financial Accounting	CO1- Classify the company accounts and concepts of shares debentures reserves and surplus sand balance sheet format as per companies act 2013. CO2- Use the legal procedure for repayment of preference share. CO3- Acquire knowledge of the legal procedures for redemption of Critically evaluate the knowledge gained on various auditing techniques debentures and their types. CO4- Explain various basis of distribution of expenses to find out profit before and after incorporation.
3	Business Economics IV	CO1- Goals for economics are to apply the standard analytical tools of applied economic analysis to business situations. CO2- To apply the concept of inflation, money supply, and demand analysis for decisionmaking operations of the market under varying competitive conditions. CO3- To analyse the causes and consequences of unemployment, inflation, and economic growth. CO4- Critically evaluate various Fiscal Policies framed by the government and get insight of Budget of the government
4	Foundation Course IV	CO1- Human Rights – Students have a clear understanding of India's various human rights citizens have. People from different origins have different constitutional and legal rights (SC, ST, Children, Women, Disabled, etc.) CO2- Environmental Concerns – understanding various types of Disasters, their impact on Human Life (physical, psychological, economic, and social) dealing with these Disasters, and Human Rights issues in dealing with Disasters. CO3- Science – Understanding how science developed, how it works, how science helps in eradicating superstition, and how we use science in our everyday lives. CO4- Evaluate the requirements of different competitive exams conducted in India. Learn and implement soft skills like Motivation, Goal Setting, Time management, and few writing skills.
5	Commerce IV	CO1- Review the types of production system and list the inventory management systems. CO2- Describe the structure of Indian Securities Markets and its impact on the economy. CO3- Reflect on the various investment avenues available in India



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		and describe the recent trends in the world of finance. CO4-Provides basic knowledge of production management, inventory management, and quality management.
6	Auditing	CO1- . Classify different concepts of auditing, types of frauds and errors in auditing CO2 . Classify different concepts of auditing, types of frauds and errors in auditing CO3- . Classify different concepts of auditing, types of frauds and errors in auditing. CO4- Examine their role in vouching and verification.
7	Advertising II	CO1- Evaluate the difference between traditional and contemporary media available. CO2- Examine the factors to be considered in planning the advertising campaign and effectively frame media planning & buying strategies. CO3- Apply the knowledge gained on creativity and examine the impact of celebrity endorsements. CO4- Execute print ads and broadcast ads and critically evaluate the effectiveness
T.Y.B.COM - SEMESTER V		
1	Commerce-Paper V	CO1- After studying the topics given in the syllabus, the students will understand the marketing decisions and marketing strategies of a firm CO2-To Understand Industry need and compete effectively in the industry CO3- Examines the various types of Tariff & Non Tariff Barriers, the positives & negatives of WTO & Overseas Market selection process CO4-Creates understanding of the Promotion and Distribution Decisions that are part of the marketing process.
2	Financial Accounting	CO1- Understand better where to invest money in debentures or equity shares. CO2- Read, understand, interpret and analyse the financial statements of companies. CO3- Understand the causes & effects of internal reconstructions. CO4- Acquire information of buy-back of shares and their legal formalities
3	Business Economics V	CO1- To understand the basic characteristics of economic development and growth of the Indian economy CO2- To analyse new economic policies (privatization, liberalization and globalization) in India CO3- To understand the industrial scenario of the Indian economy CO4- Enhance the knowledge about the Structure, Growth and Reforms in Financial Markets.
4	Cost Accounting	CO1- To understand the basic concepts and processes used to determine product costs. CO2- To be able to interpret cost accounting statements



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		CO3- To analyse and evaluate the information for cost ascertainment, planning, control and decision making. CO4-Identify the reasons for the difference in the profits of Cost Accounting & Financial Accounting by preparing a Reconciliation Statement.
5	Direct and Indirect Taxes Paper – I – Direct Tax	CO1 - To know the definition of important terms, residential status, taxable, and exempted income. CO2 - To understand – deductions from total income and overall computation of taxable income. CO3 - To ascertain the residential status of an individual and compute the taxable income of an individual. CO4 - Practically apply various benefits/ deductions under Chap VI-A of the Income tax act, 1961.
6	Marketing Research – Paper I	CO1 – To understand the concept of marketing research and its features, function and importance CO2 – To get an insight into the steps in marketing research and various ethical practice in the field of marketing research.
T.Y.B.COM - SEMESTER VI		
1	Commerce-Paper VI	CO1 - After studying the topics given in the syllabus, the students will understand HR & HRrelated strategies CO2 - To Understand HR Policies and their need effectively in the industry. CO3 - Reflect Morale and Grievance Redressal are used to help students understand leadership and various theories of leadership. CO4 - Use of modern trends in human resources management as well as challenges in the field
2	Financial Accounting	CO1 - Develop annotating on foreign transactions and currency rate and their effects. CO2 - Acquire knowledge on subscription of shares and debentures & various types of underwriters. CO3 - Acquire Practical knowledge on LLP and their accounting procedure. CO4 - Identify equity share and underwriter liability and prepared underwriter statement.
3	Business Economics VI	CO1 - To understand the basic characteristics of economic development and growth of the global economy. CO2 - To analyse new economic policies (privatization, liberalization, and globalization) in India connected with the global economy. CO3 - Develop knowledge about Balance of Payments and International Economic Organisations. CO4 - Critically evaluate Foreign Exchange Market
4	Cost Accounting	CO1 - Examining emerging concepts of cost accounting. CO2 - Apply the knowledge gained on marginal and standard costing. CO3 - Critically evaluate the knowledge gained on cost control account



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		CO4 - Classify different types of process costing and cost accounting
5	Direct and Indirect Taxes Paper-II – Indirect Tax	CO1 - Define the different concepts and terms used in the Goods and Services Tax (GST). CO2 - Use the timing, location, and value of supply in a practical way. CO3 - Examine the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc. CO4 - Practically compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
6	Marketing Research – Paper II	CO1 – Explore career options in the field of marketing research and essentials qualities required to become effective marketing research professionals. CO2 – Understand Marketing Information System, its components, Decision Support System and Data Mining