



University of Mumbai

NIRMALA COLLEGE OF COMMERCE

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2.6.1 (C)

S.Y.B.Com

Course Outcomes




I/c Principal
Dr. Umeshchandra Yadav



SEMESTER III

COURSE CODE - UBCOMSSIII.1

COURSE NAME - ACCOUNTANCY AND FINANCIAL MANAGEMENT III

After completing the course, the learner will be able to:

CO1: Memorise and understand the concepts applicable to record accounting transactions related to amalgamation of firms and conversion of a firm into a company.

CO2: understand and apply various accounting transactions atypical to accounting involved in case of final account with reconstitution of partnership firms; Piecemeal Distribution on dissolution of firms; Amalgamation of firms and conversion of a firm into a company.

CO3: be able to write down the process and procedure involved in piecemeal distribution and conversion of a firm into a company.

CO4: apply the principles of piecemeal distribution to liquidation of companies and understanding of the accounting transactions related to Amalgamation of firms to the accounting of corporate restructuring to be studied under corporate accounting in the forthcoming year/s.

CO5: Describe and explain the basic principles of partnership accounting in collaborative learning, problems and cases related to partnership accounting.

COURSE CODE - UBCOMSSIII.7

**COURSE NAME - FINANCIAL ACCOUNTING AND AUDITING -
INTRODUCTION TO MANAGEMENT ACCOUNTING**

After completing the course, the learner will be able to:

CO1: apply the basic concepts of “Management Accounting”

CO2: prepare the Balance Sheet & Revenue Statements in Vertical format

CO3: distinguish between items in Balance Sheet & Revenue Statement





CO4: analyse, apply calculate what is Trend Analysis and to prepare Comparative Statements and Common Size Statements

CO5: analyse, apply calculate various ratios.

CO6: analyse, apply calculate working capital requirement of a business organization.

CO7: prepare capital budgets.

COURSE CODE - UBCOMSSIII.2

COURSE NAME - COMMERCE III

After completing the course, the learner will be able to:

CO1: Describe nature and functions of Management

CO2: Explain Henri Fayol's 14 principles of Management.

CO3: Classify various techniques of Decision Making.

CO4: Compare Formal and Informal Organisation.

CO5: Analyse different leadership styles.

CO6: Illustrate barriers to effective communication.

CO7: Evaluate factors influencing motivation of employees.

COURSE CODE - UBCOMSSIII.4

COURSE NAME - BUSINESS ECONOMICS III

After completing the course, the learner will be able to:

CO1: Define various macroeconomic concepts.

CO2: Describe the Keynesian Theory of employment

CO3: Examine Saving, investment, and Multiplier.

CO4: Explain the relevance of Keynesian theory in developed and underdeveloped economies.

CO5: Understand ISLM models, Phillips's curve and supply side economics and its relevance in economies





CO6: Describe the main macroeconomic theories of short-term fluctuations and long-term growth in the economy.

CO7: Critically analyse differing economic conditions within a business cycle.

COURSE CODE - UBCOMSSIII.5

COURSE NAME - ADVERTISING I

After completing the course, the learner will be able to:

CO1: Understand the introductory aspects of advertising

CO2: Describe the different types of advertising

CO3: Illustrate the working of advertising agency

CO4: Identify career opportunities available in the field of advertising

CO5: Evaluate the economic and social aspects of advertising

CO6: Examine the brand building process of advertising

CO7: Appraise the latest trends in advertising

COURSE CODE - UBCOMSSIII.6

COURSE NAME - FOUNDATION COURSE- CONTEMPORARY ISSUES - III

After completing the course, the learner will be able to:

CO1: Understand the nature of Human Rights violations and vulnerable groups.

CO2: Analyze the extent of deprivation faced by Children, women and minorities.

CO3: Evaluate the Constitutional provisions and laws protecting elders and disabled.

CO4: Recall incidents of Disaster and impact on human life.

CO5: Appraise issues addressing of compensation, relief and rehabilitation

CO6: Develop understanding for Effective Interpersonal Communication skills.

CO7: Evaluation of learner by assignments/project work

COURSE CODE - UBCOMSSIII.3





COURSE NAME - BUSINESS LAW I

After completing the course, the learner will be able to:

CO1: Understand Law of Contract & all allied attributes.

CO2: Evaluate Void Agreements and the nature of void agreements.

CO3: Analyse the special contracts of Indemnity - Guarantee - Bailment - Pledge & Agency.

CO4: Interpret the Sale of Goods Act 1930 & Related Concepts.

CO5: Evaluate the law with respect to Negotiable Instrument Act 1882.

SEMESTER IV

COURSE CODE - UBCOMSSIV.1

COURSE NAME - ACCOUNTANCY AND FINANCIAL MANAGEMENT IV

After completing the course, the learner will be able to:

CO1: Memorise and understand recording of accounting transactions related to a corporate accounting such as issue of shares and securities; redemption of shares and securities, allocation of profit between pre and post incorporation period and introduction to terms and format of company final account.

CO2: Apply allocation of income and expenses using ratio techniques not only for Profit Prior to Incorporation but also for other financial decision making also.

CO3: Apply to advanced corporate accounting to be studied in the forthcoming year/s.

CO4: Identify applicability of appropriate accounting ratio for allocation of income and expenses to find profit / loss for the specified period from undivided books of accounts maintained by a company.

CO5: Describe and explain the basic principles of corporate accounting in collaborative learning, problems and cases related to the corporate accounting.

COURSE CODE - UBCOMSSIV.7

COURSE NAME - FINANCIAL ACCOUNTING AND AUDITING - AUDITING

After completing the course, the learner will be able to:





CO1: define and recall the meaning of the term “Auditing”, the objectives of Auditing and basic concepts of Auditing including concepts of “true & Fair”, Errors & Fraud, Window Dressing & Secret Reserves

CO2: define and distinguish between Bookkeeping & Accounting, that between Accounting & Auditing and also the distinction between Auditing & Investigation

CO3: state types of Auditing

CO4: state and distinguish between Internal Check & Internal Control

CO5: know and apply the Steps involved in Audit Planning covering the preparation for commencement of Audit, Audit Programme

CO6: state various Audit Techniques, what are Audit Samples.

CO7: state and explain what “Vouching” and “Verification” is CO8: state and explain how to conduct the Audit, working papers, Audit Evidence,

CO9: state and explain how carry out audit of the how to carry out audit of items of Incomes, Gains, Expenses and Losses

CO10: state and explain how to carry out audit of the items of various assets and various Liabilities.

COURSE CODE - UBCOMSSIV.2

COURSE NAME - COMMERCE IV

After completing the course, the learner will be able to:

CO1: Describe the steps of Production Planning and Control.

CO2: Illustrate types of intermittent and continuous production systems.

CO3: Explain different types of cost of quality.

CO4: Classify Indian Financial Market.

CO5: Analyse the role of Securities and Exchange Board of India in capital market.

CO6: Evaluate factors responsible for growth of mutual funds in India.

CO7: Distinguish Forward and Future Contracts in Derivatives Market.

COURSE CODE - UBCOMSSIV.4





COURSE NAME - BUSINESS ECONOMICS IV

After completing the course, the learner will be able to:

CO1: Describe maximum social advantage in view of Dalton and Musgrave.

CO2: Analyse concepts and principles related to public revenue, taxation and status of Indian taxation.

CO3: Analyse public expenditure in India and effects of current trend of growth in public expenditure.

CO4: Examine external and internal debts of government and ways to repay public debts.

CO5: Illustrate concepts of budgeting and Indian budgeting.

CO6: Describe federal finance in India and problems related to Centre and state financial relationships.

CO7: Develop analytical skills of the learners in three major areas of reforms in budgeting.

COURSE CODE - UBCOMSSIV.5

COURSE NAME - ADVERTISING II

After completing the course, the learner will be able to:

CO1: Identify the different traditional and new age media available for advertising and analyse the advantages and limitations of the media.

CO2: Understand the process of planning advertising campaign

CO3: Analyze the different methods of preparing advertising budget

CO4: Illustrate the creative process and the creative aspects of advertising

CO5: Identify types of endorsement used in advertising

CO6: Apply the execution process of print and broadcasting advertising

CO7: Evaluate effectiveness of advertising before and after launching of advertising on the media

COURSE CODE - UBCOMSSIV.6





COURSE NAME - FOUNDATION COURSE- CONTEMPORARY ISSUES - IV

After completing the course, the learner will be able to:

CO1: Analyzing category of Consumer Rights and Rights of the Citizens.

CO2: Classifying the need: Right to Information and PIL related landmark cases.

CO3: Reviewing concepts of good governance, transparency and Accountability

CO4: Understanding the approaches to Ecology: Human or Nature-centered.

CO5: Illustrating the Environmental principles: Sustainable, PPP and Precautionary.

CO6: Elaborating upon principles: Equity, Human Rights and Participation principle.

CO7: Evaluating the critical, lateral and creative thinking as part of Competitive spirit.

CO8: Learners are equipped to do project work in related topics, using technological tools, documenting and reviewing literature etc.

COURSE CODE - UBCOMSSIV.3

COURSE NAME - BUSINESS LAW II

CO1: Understand the concept of company under Companies Act 2013.

CO2: Examine the concept such as issue of shares, prospectus & Women director (Company Law - Part II).

CO3: Explain the law of partnership 1932 & Limited Liability of Partnership 2008.

CO4: Evaluate the Consumer protection Act 1986 & Competition Law.

CO5: Critically evaluate Patents, trademarks & copyrights.

