



University of Mumbai

NIRMALA COLLEGE OF COMMERCE

Municipal School Bldg., Rani Sati Marg, Malad (East), Mumbai - 400 097. • Tel.: 2844 1083

2.6.1 (D)

T.Y.B.Com

Course Outcomes




I/c Principal
Dr. Umeshchandra Yadav



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SEMESTER V

COURSE CODE - 23101

COURSE NAME - Financial Accounting and Auditing VII - Financial Accounting

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

CO1: Classify investments into Current and Other Investments and their carrying values.

CO2: memorise and understand recording of the special transactions related to investments, financial restructuring and buy back of shares.

CO3: Apply and demonstrate conceptual understanding of preparation of financial statements in accordance with Generally Accepted Accounting Principles through analysis and synthesis of information as well.

CO4: Identify the types of investments and apply appropriate accounting to record the related transactions.

CO5: Describe and explain need of ethics in accounting process and implication of the breach of ethics in collaborative learning, problems and case studies.

COURSE CODE - 23107

COURSE NAME - FINANCIAL ACCOUNTING AND AUDITING VIII - COST ACCOUNTING

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

CO1: Define the objectives for learning the subject of Cost Accounting

CO2: Develop an understanding on the various elements of cost

CO3: Compare the financial and the costing records and reconcile the difference

CO4: Classify the various overheads




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CO5: Solve the problems based on the preparation of the Cost statement and the various elements (Material, Labour and Overheads)

CO6: Apply the knowledge gained for decision making in the field of Cost Accounting.

COURSE CODE - 23114

COURSE NAME - COMMERCE V

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

CO1: Understand the concept of Marketing and Consumer Behavior

CO2: Analyze the elements of Marketing Mix

CO3: Relate to the concept of Sales Management and emerging trends in selling

CO4: Understand Ethics in marketing and analyze the competitive strategies in marketing

CO5: Assess the concepts, features and importance of Rural, Digital and Green marketing

CO6: Evaluate the challenges and career opportunities in marketing in the 21st century

CO7: Critically analyze the success and failure of brands in India

COURSE CODE - 23113

COURSE NAME - BUSINESS ECONOMICS V

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

CO1: Describes the trends of the Indian economy as a developing economy.

CO2: Describe the socio-economic status, agricultural, industrial, and Banking sector of the Indian economy.




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CO3: Explains the challenges as economic problems in India.

CO4: Examines the schemes and programs of the Indian government -Make in India, Skill India, etc.

CO5: Interpret the industrial sector with Competition Commission, MSME and Service Sector of the Indian economy and problems.

CO6: Analyse developments of Banking, Insurance, and Capital markets in the economy along with the problems.

CO7: Describe Industrial Pollution as a challenge and their problems and solutions .

COURSE CODE - 23116

COURSE NAME - EXPORT MARKETING PAPER - I

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

CO1: Understand the introductory aspects of Export Marketing and remember India's export trade, commodity wise, service wise and region wise

CO2: Remember types and influence of Trade barriers on world trade. Remember Major economic groupings operating and its influence on world trade.

CO3: Explain the overseas market selection process

CO4: Analyse the various aspects of India's Foreign Trade policy.

CO5: Analyse the benefits available under the India's Foreign Trade policy

CO6: Identify the Financial Incentives and Institutional assistance available to an Indian exporter

CO7: Describe the promotional schemes available to Indian exporter

COURSE CODE - 23115

COURSE NAME - DIRECT & INDIRECT TAXATION PAPER - I

After completing the course with reference to the Income Tax Act, 1961, the learner will be able to:

CO1: name, state, define, list, explain the basic concepts of Income Tax in India





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CO2: state, explain and determine Residential Status of Individuals & other assesses

CO3: state the scope of taxation of income in India

CO4: compute the taxable income under various heads of income such as Income from Salary, Income from House Property, Income from Business or Profession, Capital Gains & Income from Other Sources

CO5: state, explain what important exempt incomes are

CO6: state, calculate, explain what the important deductions from income under Chapter VI-A are and apply the deductions in practice

CO7: Compute Taxable Income for an Individual Assessee

SEMESTER VI

COURSE CODE - 83001

COURSE NAME - FINANCIAL ACCOUNTING AND AUDITING IX - FINANCIAL ACCOUNTING

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

CO1: Understand the special transactions related to foreign currency transactions (Integral Operations); amalgamation of companies; underwriting obligations and Limited Liability Partnership.

CO2: Apply conceptual learning about liquidation while working for Resolution Professionals as per the provisions of The Companies Act 2013 / Insolvency and Bankruptcy Code 2016.

CO3: Understand the similarities and differences between accounting and regulations governing an ordinary partnership and a Limited Liability Partnership.

CO4: Calculate underwriting liability applying the conceptual understanding about different types of underwriting arrangements and techniques.

CO5: Describe and explain the concepts and accounting transactions involved in amalgamation of companies, foreign currency transactions, Underwriting of Securities,




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Liquidation of Companies and Limited Liability Partnership, in collaborative learning, problems and case studies.

COURSE CODE - 83007

COURSE NAME - FINANCIAL ACCOUNTING AND AUDITING X - COST ACCOUNTING

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

CO1: Define the emerging concepts in Cost Accounting.

CO2: Develop an understanding on the various aspects of Contract and Process Costing and Standard Costing.

CO3: Construct the break-even analysis chart for the decision making in Marginal Costing.

CO4: Solve the problems based on Marginal Costing, Process Costing, Standard Costing and Contract Costing.

CO5: Apply the knowledge gained for decision making in the field of Cost Accounting.

COURSE CODE - 83014

COURSE NAME - COMMERCE VI

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

CO1: Understand the concept of Human Resource Management and Human Resource Planning

CO2: Analyze the various aspects of Human Resource Development –Training, Performance Appraisal, Career Planning, Succession Planning, Mentoring and Counseling

CO3: Explain the concept of Human Relations and evaluate the theories of Leadership and Motivation

CO4: Understand the concept of Employee Morale and evaluate the factors affecting Emotional Quotient and Spiritual Quotient

CO5: Analyze the concept of Employee Grievance and appraise the employee welfare schemes.





CO6: Evaluate the changing environment in Human Resource Management

CO7: Assess the trends and challenges in Human Resource Management.

COURSE CODE - 83013

COURSE NAME - BUSINESS ECONOMICS VI

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

CO1: Describe international economics of open economies and international trade flows among developed and developing countries.

CO2: Understand various International economic organization prevailing around the world.

CO3: Understand impact of globalization on India and other underdeveloped countries.

CO4: Evaluate theories related to international trade for profit maximization.

CO5: Analyse process of gains from trade and determination of terms of trade.

CO6: Describe concept of balance of payments and measures to correct deficit in balance of payments.

CO7: Assess trade policy and concepts related to trade policy like quotas tariffs and exchange rates.

COURSE CODE - 83016

COURSE NAME - EXPORT MARKETING PAPER - II

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

CO1: Explain aspects of product planning and product pricing for export marketing

CO2: Explain aspects of product distribution and promotion for export marketing

CO3: Understand the methods of payment in export marketing.

CO4: Analyse the types, features and procedure to obtain export finance

CO5: Identify the role of financial institutions in financing exporters

CO6: Describe the procedure involved in the process of export





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CO7: Identify the export documents required in the export procedures

COURSE CODE - 83015

COURSE NAME - DIRECT & INDIRECT TAXATION PAPER - II

After completing the course with reference to the Goods & Services Tax Acts pertaining to Supply of Goods & Services within the States, Union Territories and Interstate /Inter Union Territories, the learner will be able to:

CO1: state and apply basic concepts of indirect tax levy

CO2: state, identify what is supply of goods & services

CO3: state, identify what are exempted supplies

CO4: state, calculate what is Composition levy of GST

CO5: state and define what is place of supply

CO6: state and define what is time of supply CO7: state what is CGST, STST, UTGST & IGST

CO8: state, calculate and apply what is Input Tax Credit

CO9: compute the tax liability of the Supplier of Goods & Services




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