

**URAN EDUCATION SOCIETY'S COLLEGE OF MANAGEMENT AND  
TECHNOLOGY**



**(Affiliated to the University of Mumbai)**

**PROGRAMME OUTCOMES, PROGRAMME SPECIFIC OUTCOMES AND  
COURSE OUTCOMES**

(The college is affiliated to the University of Mumbai thus, it follows the Curriculum framed by the Board of Studies, University of Mumbai)

## **BACHELOR OF COMMERCE PROGRAMME OUTCOMES**

This Programme will-

**PO1** - Provide learners to get theoretical as well as practical exposure in the various sectors of commerce like- Accounts, Marketing, Commerce, Economics, Business Law, Management, and Environment etc.

**PO2** - Harness entrepreneurial skills amongst students.

**PO3** - Enhances communication skills, Personality Development and increase confidence to face corporate world.

**PO4** - Develop various managerial and accounting skills for better professional decisions and opportunities.

**PO5** - Facilitates decision making in all era of life- Personal and Professional.

**PO6** - Make learners industry Ready.

**PO7** - Conceptual knowledge of all functions of a business.

**PO8** - Get an opportunity to study multidimensional aspects of business including advertising, costing, business communication, marketing research etc.

**PO9** - Enable to identify and choose appropriate field for personal Career Planning and Career Development.

**PO10** - Thorough understanding of the fundamentals in Commerce and Finance.

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## **BACHELOR OF COMMERCE PROGRAMME SPECIFIC OUTCOMES**

**PSO1** - The students will be able to the basic concepts and Principles of Final Accounts of business units- Manufacturing Unit, Partnership Firms, Limited Liability Partnership and Private Limited Companies.

**PSO2** - The students will be able to make themselves ready for various Managerial positions in different sectors like- Accounting and Finance, Company Secretary, Charter Accountant, Banking Sectors, Education Sector, Auditing, Stock Agents, and Government Employment etc.

**PSO3** - The students will be able to understand the concepts of Indian Accounting Standards, Consignment Account, Single Entry & Double entry System, Fire Insurance Claims, Departmental Accounting, Hire Purchase Accounting, Branch Accounting, Amalgamation of Firms, Piecemeal Distribution of Cash, Conversion of Partnership Firms into Limited Company, Issue and Redemption of Shares and Debentures, Personal Investment Accounting, Treatment of Profit Prior to Incorporation, Accounting of transactions involving Foreign currency and statement of underwriters liability.

**PSO4** - The students will be able to know the basics of Management Accounting & Auditing includes Financial Statement Analysis, Ratio Analysis, Cost Allocation and Performance Evaluation, and Budgetary Control.

**PSO4** - The students will be able to know the basic concepts of Cost accounting including Material, Labour and Overhead Costing.

**PSO5** - The students will be able to know Product Planning and Pricing Decisions for Export Marketing, Export Distribution and Promotion, Export Finance, Export Procedure and Documentation.

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## **BACHELOR OF COMMERCE COURSE OUTCOMES**

### **F.Y.B.COM.**

#### **FIRST SEMESTER**

Course Title	<b>ACCOUNTANCY AND FINANCIAL MANAGEMENT I</b>
Course Code	<b>UBCOMFSI.1</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"><li>• To introduce Indian Accounting standards issued by ICAI viz., AS 1, AS-2 and AS-9 and to acquaint with methods of inventory valuation viz., FIFO and Weighted Average method.</li><li>• To understand the classification of Capital and Revenue – Expenditure and Receipts.</li><li>• To introduce with Final Accounts of Manufacturing Concern.</li><li>• To introduce Departmental Accounting.</li><li>• To understand Hire Purchase Accounting and its application in business.</li></ul>
Course Outcome	<ul style="list-style-type: none"><li>• Students are able to get an insight into the AS-1, 2 and 9. Students will be able to solve practical problems on inventory valuation by FIFO and Weighted Average Method.</li><li>• Students are able to recognize capital and revenue – expenditure and receipts.</li><li>• Students are able to solve practical problems regarding Final Accounts of Manufacturing Concern.</li><li>• Students are able to solve practical problems regarding Departmental Accounting</li><li>• Students are able to solve practical problems regarding Hire Purchase Accounting.</li><li>• Inculcates knowledge of various accounting concepts and policies.</li><li>• Introduces the students to working knowledge of Accounting Standards issued by the ICAI.</li></ul>

Course Title	<b>COMMERCE-I</b>
Course Code	<b>UBCOMFSI.2</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"><li>• To understand the scope of business.</li><li>• To acquire knowledge of Business planning process.</li><li>• To get knowledge about problems and promotion of women entrepreneurship</li><li>• To get acquainted of importance of Service Sector in current scenario.</li></ul>
Course Outcome	<ul style="list-style-type: none"><li>• Students will get understanding of basic concepts of business along with setting business unit and logical provisions for initiating business.</li><li>• Students will get familiar with the basic concept of business.</li><li>• Students will gain knowledge of Business planning process and feasibility of business and project.</li><li>• Students will get clue on entrepreneurship and exposes them to problems and prospects of women entrepreneurs.</li></ul>

Course Title	<b>BUSINESS ECONOMICS I</b>
Course Code	<b>UBCOMFSI.3</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To make students aware about importance and scope of Business Economics, various concepts of business economic, and market Equilibrium.</li> <li>• To make them aware about Demand Function, Supply Function, Law of Demand and Elasticity of Demand.</li> <li>• To give knowledge of Production function, short- and long-term Production Function, Economies and Diseconomies of Scale.</li> <li>• To make students understand Cost concepts, various types of short term and long-term costs.</li> <li>• To make them aware about Break Even Analysis.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students will be able to use various theories of Economics in solving business problems.</li> <li>• Students will gain insight to forecast the demand for their business.</li> <li>• It will help give understanding of level of output production to maximize their profit.</li> <li>• Students will be able to conceptualize cost effectively.</li> <li>• Students will come to know how price is fixed.</li> <li>• It will help them to take better pricing decisions.</li> <li>• Students will understand the relationship between cost, output and revenue.</li> </ul>

Course Title	<b>BUSINESS COMMUNICATION I</b>
Course Code	<b>UBCOMFSI.4</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To increase understanding of the complexity of communication</li> <li>• To help children learn how to listen critically and effectively so they can understand what is being spoken to them.</li> <li>• To improve oral abilities that will allow students to talk confidently in small-group settings as well as in front of large audiences.</li> <li>• To improve writing ability</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• The learner should be able to improve his or her skills after successfully completing the course. Talents in speaking, reading, writing, and listening to face global issues.</li> <li>• Effective corporate communication aids current and aspiring managers in carrying out managerial duties.</li> <li>• Promotes awareness, knowledge transfer, attitudes shaping, and enhanced interpersonal communication.</li> </ul>

Course Title	<b>ENVIRONMENTAL STUDIES I</b>
Course Code	<b>UBCOMFSI.5</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To provide in depth understanding of various concepts of environment and Ecosystem.</li> <li>• To provide understanding of various natural and man-made resources.</li> <li>• To understand the concept of Sustainable development.</li> <li>• To know the concept of population explosion.</li> <li>• To understand urbanisation and its impacts.</li> <li>• To get the knowledge of various environmentally significant features on world map.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students will learn the importance of Ecological balance and how to bring harmony in ecological balance.</li> <li>• Students will learn the importance of using all natural resources wisely.</li> <li>• They will learn how to preserve scarce natural resources.</li> <li>• They will come to know the ill effects of population explosion and measures to control it.</li> <li>• Students will learn to preserve the environment.</li> <li>• Students will develop responsible environment behaviour.</li> </ul>

Course Title	<b>FOUNDATION COURSE I</b>
Course Code	<b>UBCOMFSI.6.1</b>
Credits	<b>2</b>
Course Objective	<ul style="list-style-type: none"> <li>• To make students comprehend the rural, urban, and tribal characteristics of Indian society as well as its diversity.</li> <li>• To gain an understanding of the various issues that divide society into distinct groups.</li> <li>• To acquire knowledge regarding the nature of social stratification and inequality in India.</li> <li>• To taught the significance of the Indian Constitution and its fundamental concepts</li> <li>• To make students learn about how local self-government in cities and towns works.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students are able to know about the diverse religious, linguistic, and cultural aspects of Indian civilization as well as its traits.</li> <li>• Students are taught about the nature of inequity brought on by these issues and how to fix it.</li> <li>• Students can explain the nature of inequality, as well as its origins and effects on society.</li> <li>• Students are able to comprehend how local self-government institutions such as the municipal corporation and Z.P. Gram Panchayat operate.</li> <li>• Students can comprehend the nature of the preamble, the elements of the constitution, and the importance of fundamental obligations.</li> </ul>

Course Title	<b>MATHEMATICAL AND STATISTICAL TECHNIQUES I</b>
Course Code	<b>UBCOMFSI.7</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To learn to calculate gains from shares and mutual funds.</li> <li>• To understand the calculation of NAV for SIPs.</li> <li>• To understand the concept of Permutation and combination.</li> <li>• To gain the knowledge of Linear Programming Problem.</li> <li>• To know the calculation of Central tendencies.</li> <li>• To understand the concept of Probability.</li> <li>• To gain the knowledge of Decision theory.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students will be able to understand the concepts of stock market through stocks and mutual funds, and how to calculate their gains.</li> <li>• Students will gain the knowledge of determining optimum solution for their business.</li> <li>• Students will be able to apply permutation and combination to solve various problems.</li> <li>• They will be able to use central tendencies in their day-to-day life.</li> <li>• Students will come to know the usage of probability theory in real life.</li> <li>• They will be able to take optimum decisions by using decision theory.</li> </ul>

## **SECOND SEMESTER**

Course Title	<b>ACCOUNTANCY AND FINANCIAL MANAGEMENT II</b>
Course Code	<b>UBCOMFSII.1</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To learn the problems on preparation of final accounts of Single Trading Concern.</li> <li>• To understand the Consignment Accounts and the relationship between Consignor and Consignee.</li> <li>• To ascertain the Profit or Loss and the Financial position of each branch separately on a particular date.</li> <li>• To understand the needs and procedure of determination of Insurance Claim.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• It helps the students to record the business transactions very easily as it is simple method.</li> <li>• Consignment Account helps the students to easily calculate the profits earning by the Consignor and Consignee.</li> <li>• Students will get to know how to prepare various personal accounts, such as, Debtors Account, Creditors Account, Bills Receivable Account and Bills Payable Account.</li> <li>• Branch Accounts will help the students to evaluate the performance of each branch separately.</li> <li>• It helps the students how to maintain the accounts and how to get the claim when goods destroyed by fire.</li> <li>• It will help the students to understand the treatment of Abnormal items.</li> </ul>

Course Title	<b>COMMERCE II</b>
Course Code	<b>UBCOMFSII.2</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To make them understand basic concepts of services.</li> <li>• To understand opportunities in the service sector.</li> <li>• To understand retailing in India and abroad</li> <li>• To understand recent trends in Banking and Insurance sector.</li> <li>• To know about present status of E-commerce in India.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Through this course students will learn/Understand</li> <li>• Importance of service sector in India</li> <li>• Growth of the organized retailing in India.</li> <li>• Importance of ATM, Debit Card, Credit Card.</li> <li>• Benefits of E-commerce and B2B transaction.</li> </ul>

Course Title	<b>BUSINESS ECONOMICS II</b>
Course Code	<b>UBCOMFSII.3</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To introduce market structure to students.</li> <li>• To understand the concepts of various markets existing in real world.</li> <li>• To understand the concept of Monopolistic Competition and Oligopoly.</li> <li>• To acquire the knowledge of Monopoly and Perfect Competition.</li> <li>• To understand various Pricing Practices.</li> <li>• To understand the concept and techniques of Capital Budgeting.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students are able to understand establishment of equilibrium in various markets.</li> <li>• They are able to understand the conditions of Profit/Loss under various market conditions.</li> <li>• Students are able to understand the working of various firms.</li> <li>• Students are able to get best decisions regarding quantity of output production and their profitability.</li> <li>• Students are able to frame various pricing strategies.</li> <li>• Students are able to analyse cost benefit analysis of various projects.</li> <li>• Students are able to take investment decisions.</li> </ul>

Course Title	<b>BUSINESS COMMUNICATION II</b>
Course Code	<b>UBCOMFSII.4</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To increase understanding of the complexity of communication.</li> <li>• To help students become critical listeners and develop effective listening techniques so they can understand what is being said to them.</li> <li>• Enabling students to write in a clear, concise, persuasive, and audience-focused manner through developing good writing skills</li> <li>• Enabling students to communicate confidently both in small-group settings and in front of large audiences by developing strong oral skills.</li> </ul>



Course Outcome	<ul style="list-style-type: none"> <li>• After completing the course successfully, the student should be able to</li> <li>• To improve his reading, writing, speaking, and listening abilities in order to better meet the challenges of the world.</li> <li>• Prepares students to master the fundamentals of good communication so they may speak confidently in the workplace.</li> <li>• Teaches group discussion strategies, interview preparation tips, and how to write letters in many formats, including appointment, sales, marketing, claim, adjustment, and termination letters.</li> </ul>
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Course Title	<b>ENVIRONMENTAL STUDIES II</b>
Course Code	<b>UBCOMFSII.5</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To know about Solid waste and Sustainable Society.</li> <li>• To understand various developments in agriculture sector and industrial sector.</li> <li>• To get an insight into Tourism and its effects on environment.</li> <li>• To Know the various initiatives and movement taken by country to save environment.</li> <li>• To understand the concept of environmental problems like-global warming, acid rain etc.</li> <li>• To understand world map</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students are able to understand the ill-effects of solid waste on health and environment.</li> <li>• Students are able to understand various ways of solid waste management.</li> <li>• Students are able to understand their responsibility toward environment.</li> <li>• Students are able to analyse the various problems aroused due to sectoral developments.</li> <li>• Students are able to know the importance of tourism for any economy.</li> <li>• Students are made to understand the concepts of ISO, carbon bank, carbon credit and ecological footprints.</li> </ul>

Course Title	<b>FOUNDATION COURSE II</b>
Course Code	<b>UBCOMFSII.6.1</b>
Credits	<b>2</b>
Course Objective	<ul style="list-style-type: none"> <li>• To make it easier for the students to understand different globalisation concepts and how they connect to Indian society.</li> <li>• To allow students to debate the idea of human rights.</li> <li>• for students to be able to determine the significance of environmental studies in the current environment of development</li> <li>• To enable students to assess whether stress and conflict occur in both individuals and society</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students would discuss how the effects of globalisation on employment and migration have changed and describe the actual situation that led to</li> </ul>

	<p>an upsurge in farmer suicides and corporate farming.</p> <ul style="list-style-type: none"> <li>• Students would be familiar with the idea, history, and development of human rights as well as the constitutionally guaranteed fundamental rights.</li> <li>• Students would evaluate ecology, the environment, and how they are related. They would discuss the effects of environmental deterioration and the necessity of sustainable development.</li> <li>• Students would relate to and talk about the numerous causes of stress and conflicts in both individuals and society.</li> </ul>
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Course Title	<b>MATHEMATICAL AND STATISTICAL TECHNIQUES II</b>
Course Code	<b>UBCOMFSII.7</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To understand the concepts of Functions, Derivatives and Their Applications</li> <li>• To develop the understanding of Interest and Annuity</li> <li>• To conceptualize Bivariate Linear Correlation and Regression</li> <li>• To gain the knowledge of Time series and Index Numbers</li> <li>• To know the concept of Elementary Probability Distributions Probability Distributions, Binomial Distribution, Poisson Distribution and Normal distribution.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students are able to solve a variety of business problems using derivatives.</li> <li>• Students are able to compare various objects and provide a linear relationship between their values.</li> <li>• Students are able to figure out annuities, EMIs, and interest for both hypothetical and actual investments.</li> <li>• Students will understand probability and its distributions in general.</li> <li>• Students are able to analyse a corporation using the notion of time series or index numbers.</li> <li>• Prepares students to acquire abilities to deal with money issues.</li> </ul>

### **THIRD SEMESTER**

Course Title	<b>ACCOUNTANCY AND FINANCIAL MANAGEMNET III</b>
Course Code	<b>UBCOMFSIII.1</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• Ascertainment of Gross Profit and Profit and Loss Account of before and after admission/ retirement and death of a partner on time and sales basis.</li> <li>• Treatment of Piecemeal Distribution of Cash.</li> <li>• Calculation of Purchase Consideration under Amalgamation of Firms.</li> <li>• To maintain the Journal and Ledger accounts under conversion and sale of Partnership firms.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students will get to know the different types of partners and how to</li> </ul>

	<p>maintain their accounts on the basis of time and sales.</p> <ul style="list-style-type: none"> <li>• Students will know about the different stages of distribution of cash when the partners decided to dissolve the firm.</li> <li>• It helps the students to compute the order of payments under the steps involved in Proportionate capital method.</li> <li>• It helps the students to have a large-scale business and enjoy the benefits of large-scale operations.</li> </ul>
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Course Title	<b>FINANCIAL ACCOUNTING AND AUDITINGV - MANAGEMENT ACCOUNTING</b>
Course Code	<b>UBCOMFSIII.2.1</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• Aims to analyze and interpret accounting information.</li> <li>• To understand Profit and Loss ratios and Balance Sheet Ratios.</li> <li>• To understand the relationship between item in Balance Sheet and Revenue Statement.</li> <li>• To understand the techniques of Capital Budgeting.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• It helps the students to know about various users of financial statements and how they are dealing with shares.</li> <li>• It helps the students to understand the difference between Cash flow Statement and Fund flow statement.</li> <li>• Students will get know how to solve problems based on Trend Analysis.</li> <li>• It helps the students how to estimate Working capital requirement in case of Trading and Manufacturing Organization.</li> <li>• Preparation of Capital Budgeting helps the students for future planning and development of projects.</li> </ul>

Course Title	<b>COMMERCE III</b>
Course Code	<b>UBCOMFSIII.3</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To get an insight into management thoughts and various management approaches.</li> <li>• To understand the process of planning and decision making.</li> <li>• To understand the concept of organizing, departmentation and delegation of authority.</li> <li>• To know the concept of directing, controlling, motivation and leadership.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students are able to learn about the methods, principles, and practices of business management.</li> <li>• Students are able to comprehend various management approaches and their implications in real life.</li> <li>• Students are able to get insight about fundamental management functions necessary for a company's successful management.</li> <li>• Students are able to learn how to put management principles and</li> </ul>

	<p>methods into practice in areas like finance and production.</p> <ul style="list-style-type: none"> <li>• Students are able to understand the importance of decentralisation, motivation and planning.</li> </ul>
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Course Title	<b>BUSINESS ECONOMICS III</b>
Course Code	<b>UBCOMFSIII.4</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To understand the concepts of national income, business cycle, the balance of payments, the circular flow of national income, and other macroeconomic concepts.</li> <li>• To understand the application of Keynesian economics as a solution to depression, unemployment, and other issues is expected of students.</li> <li>• To know the concept of Stagflation, the Phillips curve, supply side economics.</li> <li>• To understand the fundamentals of money supply, demand, inflation, and other topics.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students are able to comprehend the importance of the macroeconomic concept in national income accounting.</li> <li>• Students can articulate how Keynesian theory is used to address macroeconomic issues.</li> <li>• After finishing this lesson, students can explain how post-Keynesian economics developed.</li> <li>• Students are able to comprehend how the money supply and inflation are related.</li> </ul>

Course Title	<b>ADVERTISING I</b>
Course Code	<b>UBCOMFSIII.5.01</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To get knowledge about advertising as an Integrated Marketing tool of Communication.</li> <li>• To learn more about the financial and societal effects of advertising</li> <li>• To comprehend various forms of advertising as well as the functions of advertising agencies and media</li> <li>• To gain knowledge of methods for the efficient creation of advertisements.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Through this course students will learn/Understand</li> <li>• Learn how to use advertising as an Integrated Marketing tool for Communication.</li> <li>• Learn about the ethical implications of advertising and its economic and societal effects.</li> <li>• Recognize the many forms of advertising and the function of advertising agencies.</li> <li>• Recognize the advantages and cons of the various advertising mediums.</li> <li>• Get knowledgeable about the methods for using and producing copy,</li> </ul>

	slogans, headlines, drawings, and logos for efficient advertisement creation.
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Course Title	<b>FOUNDATION COURSE III</b>
Course Code	<b>UBCOMFSIII.6.1</b>
Credits	<b>2</b>
Course Objective	<ul style="list-style-type: none"> <li>• Pupils should be able to comprehend disasters, their numerous types, and disaster management strategies.</li> <li>• Students learn about the advancement of science, the significance of technology and science in society, and how to use science to disprove beliefs.</li> <li>• Students are aware of the fundamental ideas behind soft skills and communication.</li> <li>• Students must do a project involving a street play, PowerPoint presentation, or poster presentation on a current subject.</li> <li>• They can participate in any other community outreach activity, do an interview with a well-known scientist, or go to a museum, scientific centre, orphanage, nursing home, etc.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• The fundamental causes of violations of human rights and their Constitutionally and legally, resistance.</li> <li>• Students can analyse situations that lead to disasters and know how to manage them successfully.</li> <li>• Students can appreciate how science is applied and grow to have a scientific outlook.</li> <li>• Students are anticipated to understand fundamental communication skills.</li> <li>• Many topics that students learn about in class are put into practise by the students.</li> </ul>

Course Title	<b>BUSINESS LAW I</b>
Course Code	<b>UBCOMFSIII.7</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• The learner should be able to comprehend the scope of this module by the</li> <li>• Concepts like consideration, proposal, acceptance, capacity of parties, etc. are well-understood in business law. Also, the student needs to be familiar with technical terms like void, voidable, void ab initio, etc.</li> <li>• Knowledge of terms like free consent, void agreements, E contracts, quasi-contracts, contingent contracts, and discharge of contract should be attainable by students.</li> <li>• Students gain knowledge of agency, guarantees, pledges, and contracts of indemnification.</li> <li>• Students learn about conditions and warranties, unpaid seller rights, and contracts of sale.</li> <li>• Students learn about the legal obligations and parties associated with</li> </ul>

	negotiating instruments. Added benefits and perks of using
Course Outcome	<ul style="list-style-type: none"> <li>• Students are given access to fundamental resources for studying law and fundamental ideas in contract law.</li> <li>• Students are able to examine in-depth guidelines for creating and ending a contract legally in India.</li> <li>• Students can understand how contractual responsibilities are used in various real-world contexts.</li> <li>• Students are able to comprehend how contract law is specifically applied in the sale and acquisition of goods.</li> <li>• Students are able to comprehend and value how contract law is applied in Negotiable instruments.</li> </ul>

#### **SEMESTER IV**

Course Title	<b>ACCOUNTANCY &amp; FINANCIAL MANAGEMENT - IV</b>
Course Code	<b>UBCOMFSIV.1</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To understand the types and formation of Companies.</li> <li>• To understand Preferential rights, Under description and Over description of shares.</li> <li>• To understand before proceeding with debentures and after proceeding with debentures.</li> <li>• To understand and ascertainment of profit prior to incorporation.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Helps the students to know about various types of companies, no. of persons involved in companies and shows how to prepare Company Accounts.</li> <li>• Helps the students to study about the issue and redemption of shares and debentures.</li> <li>• It helps the students to solve the problems regarding forfeited shares and how to handle the existing holders of shares.</li> <li>• Students will get information about the rules and procedure of DRI and DRR.</li> <li>• Students will get to know how to find out profit or loss by preparing P&amp;L statement of before incorporation and after incorporation periods.</li> </ul>

Course Title	<b>FINANCIAL ACCOUNTING AND AUDITING VI - AUDITING</b>
Course Code	<b>UBCOMFSIV.2.1</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To express an opinion on whether the accounts give a true and fair view of the financial position and profit or loss of the concern.</li> <li>• To understand the stages and procedure of Audit Planning and audit Programme.</li> <li>• Give specific instructions regarding how work is to be done.</li> <li>• To understand the techniques of auditing and internal audit.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Auditing helps the student how to overcome and prevent the accounts</li> </ul>

	<p>free from errors and frauds.</p> <ul style="list-style-type: none"> <li>• Students will insight about how the programme will be modified and how the work can be reviewed.</li> <li>• By understanding this method, students will get to know the evaluation of sample results of auditing.</li> <li>• It helps to get the knowledge of duties and responsibilities of an auditors.</li> </ul>
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Course Title	<b>COMMERCE IV</b>
Course Code	<b>UBCOMFSIV.3</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To give students an insight into Production and Inventory management decisions.</li> <li>• To give knowledge about various quality management techniques.</li> <li>• To make students aware about Indian Financial system.</li> <li>• To make students acquainted with recent trends in Finance.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students are able to comprehend various production planning and control techniques.</li> <li>• Students are able to analyse various factors increasing productivity.</li> <li>• Students got to know the importance of quality and various quality certificates for their organisation.</li> <li>• Students are able to comprehend role of various financial players like NSDL, CDSL, SEBI, and credit rating agencies.</li> <li>• Students are able to understand the functioning of Mutual funds, commodity markets, derivatives, startups and venture capital.</li> </ul>

Course Title	<b>BUSINESS ECONOMICS IV</b>
Course Code	<b>UBCOMFSIV.4</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To comprehend students the role of Govt. in an economy.</li> <li>• To give an insight about Public Revenue.</li> <li>• To make students aware about public expenditure and public debt.</li> <li>• To give knowledge about Fiscal Management and Financial administration.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students are able to understand the importance of Govt.'s role.</li> <li>• Students are able to understand that public expenditure leads to maximum social advantage.</li> <li>• Students are able to understand the concept of Taxation- Direct and Indirect.</li> <li>• Students can understand the rationale behind taxation system.</li> <li>• Students can comprehend about fiscal policy, budget, deficit of budget and Fiscal relations.</li> </ul>

Course Title	<b>ADVERTISING II</b>
Course Code	<b>UBCOMFSIV.5.01</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To understand recent media used for Advertisement</li> <li>• To understand advertising budget, methods of setting advertising budgets</li> <li>• To understand meaning of creative brief and visualization</li> <li>• To understand importance of jingles and music in advertising</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Through this course students will learn/Understand</li> <li>• Learn how to use advertising as an Integrated Marketing tool.</li> <li>• Learn about the ethical implications of advertising and its economic and social effects.</li> <li>• Recognize the many forms of advertising and the function of advertising agencies.</li> <li>• Recognize the advantages of the various advertising mediums.</li> <li>• Get knowledgeable about the methods for using and producing copy, slogans, headlines, drawings, and logos for effective advertisement creation.</li> </ul>

Course Title	<b>BUSINESS LAW II</b>
Course Code	<b>UBCOMFSIV.7</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To understand the difference between Public, Private and one Person company also MOA and AOA of the company</li> <li>• To understand Director's duties, responsibility of Director, Position of Director and different types of meeting</li> <li>• To understand concept of partnership, Limited Liability Partnership and difference between both also minors position in partnership.</li> <li>• To understand Consumer Protection Authority and Consumer Disputes Redressal Commission.</li> <li>• To understand the concept like Patents, Copyright Trade Marks</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Through this course students will understand:</li> <li>• Basic documents of the company and types of company</li> <li>• Minors and Directors position in the different company</li> <li>• Relationship of partner with one Another and effect of Non-Registration of partnership firm.</li> <li>• Students get idea about different Act and commission of India.</li> <li>• Students become familiar with different Act, like Patents Act, Copyright, Trade Mark.</li> </ul>

Course Title	<b>FOUNDATION COURSE IV</b>
Course Code	<b>UBCOMFSIV.6.1</b>
Credits	<b>2</b>
Course Objective	<ul style="list-style-type: none"> <li>• By the completion of this Module, students are knowledgeable about RTI, PIL, and consumer protection.</li> </ul>



	<ul style="list-style-type: none"> <li>• Several concepts in environmental studies and protection are introduced to the students, such as anthropocentrism, eco-centrism, biocentrism, co-feminisms, etc.</li> <li>• Students comprehend the significance of many technologies, including laser information technology, space technology, etc., as well as their scientific underpinnings.</li> <li>• Students are given knowledge regarding competitive exams and fundamental soft skills.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students are made aware of the fundamental forms of protection for human rights to modern citizens.</li> <li>• Students are expected to adopt a sophisticated perspective on the environment and a concern for the natural world.</li> <li>• Students are able to grasp how science is applied and acquire a scientific mindset.</li> <li>• Students must comprehend fundamental concepts.</li> <li>• level communication abilities and a broad understanding of the competitive exams they can take.</li> <li>• Students experience a variety of problems firsthand.</li> </ul>

### **SEMSTER V**

Course Title	<b>FINANCIAL ACCOUNTING AND AUDITING VII -FINANCIAL ACCOUNTING</b>
Credits	<b>4</b>
Course Objective	<ul style="list-style-type: none"> <li>• To comprehend the Companies Act provisions that are pertinent to the final accounting preparation.</li> <li>• To understand the difference between Internal and External reconstruction of companies and methods including alteration of share capital.</li> <li>• To understand the compliance of conditions including sources, limits and debt equity ratio.</li> <li>• To understand the cancellation of bought back of shares.</li> <li>• To gain knowledge of personal investment accounting, including ex and cum interest rates, and to comprehend ethical behaviour and the implications for professionals in accounting.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students will understand the preparation of final accounts through various adjustments.</li> <li>• Students will get to know the need for construction and the provisions relating to company.</li> <li>• Students will be able to work through real-world issues with company final accounts.</li> <li>• Pupils will be able to comprehend the rules and find solutions to real-world issues involving internal repair.</li> <li>• Students will be able to comprehend the clauses and work out real-world issues relating to share buybacks.</li> <li>• Students will be able to apply their knowledge of personal</li> </ul>

	<p>investment accounting to real-world issues.</p> <ul style="list-style-type: none"> <li>• Pupils will have a greater knowledge of professional accountants' ethical behaviour.</li> </ul>
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Course Title	<b>FINANCIAL ACCOUNTING AND AUDITING VIII - COST ACCOUNTING</b>
Credits	<b>4</b>
Course Objective	<ul style="list-style-type: none"> <li>• The concept of cost accounting, material costs, procurement processes, inventory control, inventory accounting, attendance and payroll processes, labour turnover, labour utilization, efficiency rating processes, remuneration systems and incentive schemes, classification of overheads, benefits of classification, allocation &amp; apportionment of overheads, and absorption of overheads should all be understood by students.</li> <li>• Students should be able to comprehend the reasons for discrepancies between profits reported in financial accounts and cost accounts, as well as the reconciliation process.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students will gain understanding of labour cost, material cost, and cost accounting concepts.</li> <li>• The understanding of overheads, cost sheets, and the reconciliation of profits as pre-financial accounts and cost accounts would be imparted to the students.</li> <li>• Students will learn how to prepare a cost sheet and calculate costs.</li> <li>• Students will be able to understand the practical problems based on Reconciliation of cost and financial accounts.</li> <li>• Students will have a precise understanding of cost and financial account reconciliation.</li> </ul>

Course Title	<b>COMMERCE V</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To make students aware about various concepts of marketing- Marketing Research, Data mining, consumer behaviour etc.</li> <li>• To disseminate knowledge about various marketing decisions like- packaging, branding, pricing etc.</li> <li>• To give insight about various marketing decisions like- supply chain management, Promotion, sales management etc.</li> <li>• To make them aware about key marketing dimensions like- marketing ethics, rural marketing, challenges faced by marketing managers.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students are able to get insight about 4P's of marketing mix.</li> <li>• Students are able to understand the importance of analysis consumer behaviour for any business.</li> <li>• Students can analyse the pattern of target market selection.</li> <li>• Students will get an insight about various important decisions of business like- packaging, product positioning, product life cycle and pricing.</li> </ul>

	<ul style="list-style-type: none"> <li>• Students can comprehend about supply chain management and its importance.</li> <li>• Students are able to understand the role of market ethics.</li> <li>• Students are able to determine various factor for the success of brand.</li> </ul>
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Course Title	<b>BUSINESS ECONOMICS V</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To give macroeconomic overview of India.</li> <li>• To make them aware about New Economic policy, sustainable goals, and foreign investment policy measures.</li> <li>• To Disseminate knowledge about situation of agriculture post reform period.</li> <li>• To give information about scenario of industrial and service sector post reforms.</li> <li>• To make them aware about banking and financial markets.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students are expected to learn about concept of LPG (Liberalization, Privatization and Globalization), importance of sustainable goals and their importance.</li> <li>• Students are able to know policy measures for foreign investment.</li> <li>• Students are expected to know about National Agricultural Policy 2000.</li> <li>• Students are able to understand various aspects of agri-industry like-pricing and marketing.</li> <li>• Students will come to know about various policy measures- disinvestment policy, competition act etc. to increase the growth of industrial sector.</li> <li>• Students are able to understand reforms of Banking sector, Monet market and Capital market.</li> </ul>

Course Title	<b>EXPORT MARKETING I</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To get knowledge about Indian and international export marketing strategies</li> <li>• To become familiar with the formalities and</li> <li>• Institutional framework, incentives, and export promotion initiatives put out by the government.</li> <li>• To gain knowledge of physical distribution, product, price, and marketing mix methods.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students become familiar with formalities, Institutional framework, incentives, and export promotion initiatives put out by the government.</li> <li>• The fundamentals of exports and their contribution to economic growth would be understood by the students.</li> <li>• The students would be familiar with the several Trade Blocs that are currently in use.</li> </ul>

Course Title	<b>COMPUTER SYSTEMS AND APPLICATIONS PAPER-I</b>
Credits	<b>3</b>
Course Objectives	<ul style="list-style-type: none"> <li>• To make familiar with basic concepts of Data Communication, Networking and Internet.</li> <li>• To introduce use of Database queries and MySQL</li> <li>• To introduce use of spreadsheet EXCEL.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• To understand the concepts of Data Communication, Networking – types, hardware and Protocols and Internet – Types of connections, Web browsing and cyber crime.</li> <li>• To understand the process of Database Development and Administration using SQL and also develop the usage of database through MySQL Queries – Simple Queries, Multi table Queries, Sub Queries, Nested Queries.</li> <li>• To understand the concepts of Spreadsheet through Excel.</li> <li>• To acquire skills of various types of calculations using Excel functions and formulae, managing database using various Excel commands</li> </ul>

### **SEMESTER VI**

Course Title	<b>FINANCIAL ACCOUNTING AND AUDITING IX -FINANCIAL ACCOUNTING</b>
Credits	<b>4</b>
Course Objective	<ul style="list-style-type: none"> <li>• To comprehend the accounting treatment connected to company mergers, acquisitions, and external reconstructions, as well as how to calculate purchase consideration.</li> <li>• To learn about the accounting process for transactions using foreign currencies.</li> <li>• To comprehend the clause and process relating to a company's liquidation, the underwriting of shares and debt securities, and the conversion of a partnership firm into a Limited Liability Partnership.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students will be able to determine purchase consideration using a variety of techniques and work through real-world business problems based on amalgamation, absorption, and external company reconstruction.</li> <li>• Students will be able to calculate and manage exchange rate differences that result from foreign currency transactions.</li> <li>• Students will be able to resolve real-world issues related to corporate dissolution.</li> <li>• Students will be able to draught an underwriter's liability statement.</li> <li>• The students will comprehend how to prepare limited liability partnership final accounts.</li> </ul>

Course Title	<b>FINANCIAL ACCOUNTING AND AUDITING X -COST ACCOUNTING</b>
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Credits	<b>4</b>
Course Objective	<ul style="list-style-type: none"> <li>• Pupils must comprehend how to maintain expense records and an integrated accounting system.</li> <li>• The idea of contract costing and process costing, treatment of certified and uncertified work, calculation of profit on incomplete contracts and work in progress, handling of process losses, estimation of process cost, and handling of byproducts and joint products should all be concepting that student are able to comprehend.</li> <li>• Students ought to be able to comprehend the ideas of contribution, break-even analysis, and the use of marginal costs in managerial decision-making.</li> <li>• Pupils should be able to comprehend ABC, bench marking, life cycle costing, and target costing.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students will learn about systems for cost recording.</li> <li>• Students will learn about process and contract costing.</li> <li>• The concept of standard costing and marginal costing will be explained to the students.</li> <li>• Students will learn about target costing, life cycle costing, benchmarking, and ABC in general.</li> </ul>

Course Title	<b>COMMERCE VI</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To get knowledge of HR's crucial contribution to the administration of corporate organizations.</li> <li>• To get insight of current methods used in the field of HRM</li> <li>• To be aware of the types of difficulties HR managers confront in the millennium's changing business environment.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• Students will be able to know about various concepts, tools and techniques of HRM like-Human resource planning, job analysis. recruitment and selection.</li> <li>• Students will come to know the benefits of performance appraisal, career planning, mentoring, counseling and training for employee as well as employer.</li> <li>• Students are able to comprehend significance of human relations.</li> <li>• Students get an idea about various aspects of employees like- employee morale, employee grievances, employee welfare etc.</li> <li>• Students will get an idea about various challenges faced by human resource management.</li> </ul>

Course Title	<b>BUSINESS ECONOMICS VI</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To make them learn about the theories of international trade, terms of trade, gains from trade, supply curves and reciprocal demand</li> <li>• To give information about two main trade policies, free trade and protectionism, international economic integration and the EU and</li> </ul>

	<p>Brexit.</p> <ul style="list-style-type: none"> <li>• To disseminate information about BOP, its structure and WTO, recent developments on TRIPS, TRIMS and GATS etc.</li> <li>• To make students aware about exchange rate, purchasing power parity theory, spot and forward rate, role of central bank arbitrage in exchange rate management in India's flexible exchange rate system.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• It is expected of students to acquire knowledge of various trade theories.</li> <li>• Students are expected to keep up with the most recent developments in international trade and the relationship between Britain and the rest of Europe.</li> <li>• Students will be able to comprehend about balance of Payment, disequilibrium in balance of payment and how it can be rectified.</li> <li>• Students are expected to have acquired sufficient knowledge of India's external sector and the effects of the WTO provisions on India after studying this topic. Students are expected to have sufficient knowledge regarding the determination of the exchange rate by the end of this unit to be able to participate actively in the market.</li> </ul>

Course Title	<b>EXPORT MARKETING II</b>
Credits	<b>3</b>
Course Objective	<ul style="list-style-type: none"> <li>• To familiarise the students with the value of product planning and the various price techniques employed in export marketing</li> <li>• To provide information on the various pre-shipment and post-shipment financing options available to exporters and the role of various agencies in the promotion of exports.</li> <li>• To introduce the various direct and indirect distribution channels and the sales promotion strategies used in export marketing.</li> <li>• To familiarise the learners with the steps and paperwork required in the export process.</li> </ul>
Course Outcome	<ul style="list-style-type: none"> <li>• The students would be familiar with the many product planning features, such as branding, labelling, marking.</li> <li>• The learners would understand the procedural aspects involved in the process and the assistance provided by commercial banks, EXIM, and SIDBI in promoting exports.</li> <li>• The learners would understand the role of important documents like the bill of lading, commercial invoice, and consular invoice in the process of exports.</li> </ul>

Course Title	<b>COMPUTER SYSTEMS AND APPLICATIONS PAPER-II</b>
Credits	<b>3</b>
Course Objectives	<ul style="list-style-type: none"> <li>• To make familiar with basic concepts of E-Commerce.</li> <li>• To introduce features of Advance EXCEL</li> <li>• To introduce use of Visual Basic and Graphical User Interface</li> </ul>

Course Outcome	<ul style="list-style-type: none"><li>• To understand the concepts of E-Commerce – Features, limitations, models, security, payment systems.</li><li>• To understand and use features of Advance EXCEL such as creating and using templates, linking multiple spread sheets, using formulas with logical operators etc.</li><li>• To understand and use features of Visual Basic such as VB controls, simple calculations, calculations using conditions, sub procedures and sub functions.</li><li>• To acquire skills of Visual Basic's Integrated Development Environment and also will be able to design a web page with its design and diagramming tools.</li></ul>
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