



University of Mumbai

**NIRMALA COLLEGE OF COMMERCE**

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

# **Criteria – 2**

## **Teaching – Learning & Evaluation**



## 2.6.1 – Programme Outcomes and Course Outcomes

### Index of Criteria 2.6.1

Programme Outcomes
Course Outcomes



*G. Gader*  
**I/C Principal**  
**Nirmala College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)



University of Mumbai

**NIRMALA COLLEGE OF COMMERCE**

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

# Programme Outcomes



*Y. Gadev*

**I/C Principal**

**Nirmala College of Commerce**

Rani Sati Marg, Mun. School Bldg.,  
Malad (E)



University of Mumbai

**NIRMALA COLLEGE OF COMMERCE**

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

### **PROGRAMME OUTCOME**

**PO1:** Apply the concepts related to Commerce, Accountancy, Economics, Management and other allied subjects in various commercial fields.

**PO2:** Analyse and Interpret the financial statements and accounting activities involved in the business.

**PO3:** Analyse the appropriate legal compliance in the various sectors of the economy.

**PO4:** Demonstrate leadership and team building traits to face the competitive business environment.

**PO5:** Value the environment sustainable development projects and contribute towards a green society.

**PO6:** Design and Construct an innovative business model and develop entrepreneurship skills.

**PO7:** Apply ethics and values taught in workplace and personal dilemmas.

**PO8:** Develop a strong foundation for the industry specific skills to pursue better career prospects.



*Ge Gadev*

**I/C Principal**

**Nirmaia College of Commerce**

Rani Sati Marg, Mun. School Bldg.,  
Malad (E)





University of Mumbai

**NIRMALA COLLEGE OF COMMERCE**

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

# Course Outcomes



*G. Gadev*

**I/C Principal**

**Nirma College of Commerce**

Rani Sati Marg, Mun. School Bldg.,  
Malad (E)



University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

**SEMESTER I**

**COURSE CODE - UBCOMFSI.1**

**COURSE NAME - ACCOUNTANCY AND FINANCIAL MANAGEMENT I**

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

CO1: Define the concept of Departmental Accounts , Hire purchase system of Accounting, Manufacturing Final accounts

CO2: Develop an understanding on the allocating of expenses and income under departmental accounts, calculation of Interest under hire purchase, to know the cost of production under manufacturing accounts and methods to find out the cost of stock

CO3: Differentiate the journal transaction between the books of the buyer and the seller under the Hire Purchase System, different methods of stock valuation, capital and revenue, receipts and payment

CO4: Solve the problems based on the Departmental Accounts, Hire Purchase System, Manufacturing Final Accounts

CO5: Apply the accounting standards in presenting financial statements

**COURSE CODE - UBCOMFSI.2**

**COURSE NAME - COMMERCE I**

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

CO1: Describe scope, functions and significance of business.

CO2: Classify various business objectives.

CO3: Illustrate on inter-relationship between Business and Environment.

CO4: Analyze the impact of International Trading Environment on Indian Business.

CO5: Understand Business Planning Process and stages in Business Unit Promotion.





**I/C Principal**

**Nirmala College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)





University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

CO6: Assess factors contributing to growth of Entrepreneurship in India.

CO7: Evaluate various Government Incentives offered to Entrepreneurs in India.

**COURSE CODE - UBCOMFSI.3**

**COURSE NAME - BUSINESS ECONOMICS I**

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

CO1: Analyse how individual decision-makers, both consumers and producers, behave in a variety of economic situations.

CO2: Show structural and analytical reading and thinking skills.

CO3: Understand how micro economists build models, use data and conduct experiments.

CO4: Elucidate concepts related to utility, demand and supply in market.

CO5: Mark out concepts related to cost analysis.

CO6: Illustrate the theories with examples tables and diagrams.

CO7: Evaluate the students with orally in the classroom.

**COURSE CODE - UBCOMFSI.4**

**COURSE NAME - BUSINESS COMMUNICATION I**

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

CO1: Define the basic concepts of communication and explain the usage of modern means and modes of communication

CO2: Identify the barriers to communication and find measures to overcome the barriers

CO3: Analyze and understand the various aspects of business ethics at personal, professional and corporate level.

CO4: Design innovative approaches and develop the skills for commercial business communication.



*G. Gadav*

**I/C Principal**

**Nirmaala College of Commerce**

Rani Sati Marg, Mun. School Bldg.,  
Malad (E)



University of Mumbai

# NIRMALA COLLEGE OF COMMERCE

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

## **COURSE CODE - UBCOMFSI.7**

### **COURSE NAME - FOUNDATION COURSE - I**

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

CO1: Recalling Multiplicity in India - Pluralistic society with 'Unity in Diversity.'

CO2: Evaluating socio-economic problems related to women and government policies and procedures.

CO3: Examining inequalities manifested due to caste system, region.

CO4: Analyzing causes of inter-group conflicts and Constitutional Provisions to resolve

CO5: Evaluating philosophy of the Indian Constitution as set in Preamble.

CO6: Acquire knowledge of functioning of Local Self- governments at grass -root levels

CO7: Learning experience and assessing with Project work /Assignments / presentation.

## **COURSE CODE - UBCOMFSI.5**

### **COURSE NAME - ENVIRONMENTAL STUDIES I**


After completing the course, the learner will be able to: CO1.Explain the term environment & ecosystem and discuss the importance of environmental studies. CO2: Classify natural resources and choose proper resource conservation method. CO3: Illustrate the concept of population explosion and associated problems. CO4: Explain the term urbanization and understand the environmental problems for metropolitan cities. CO5: Discuss the characteristics and need of smart and sustainable cities. CO6: Identify environmentally significant places in the world map. CO7: Interpret the different thematic map techniques.

## **COURSE CODE - UBCOMFSI.6**

### **COURSE NAME - MATHEMATICAL AND STATISTICAL TECHNIQUES I**

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



  
I/C Principal  
Nirmala College of Commerce  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)





University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

- CO1: Recall basics of permutations (arrangements) and combinations(selections).
- CO2: Explain shares and dividends and interpret with example.
- CO3: Evaluate problems in the areas of Mean, Median, Mode, Range, Variance and Standard Deviation.
- CO4: Define concept of Probability and Probability distributions.
- CO5: Solve real life problems using Linear Programming Problems
- CO6: Apply Statistical tools and techniques in decision making.

**SEMESTER II**

**COURSE CODE - UBCOMFSII.1**

**COURSE NAME - ACCOUNTANCY AND FINANCIAL MANAGEMENT II**

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

- CO1: Define the concept of Single Entry, Consignment, and Branch Accounting
- CO2: Develop an understanding on the calculation of fire insurance claim and consignment stock
- CO3: Differentiate the entries in various methods of branch accounts and consignment accounts
- CO4: Solve the problems based on Single Entry ,Consignment, Branch Accounting and Fire Insurance Claims
- CO5: Apply these fundamentals in the field of accountancy.


**COURSE CODE - UBCOMFSII.2**

**COURSE NAME - COMMERCE II**

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

- CO1: Understand concept and characteristics of services.



  
**I/C Principal**  
**Nirma College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)



University of Mumbai

# NIRMALA COLLEGE OF COMMERCE

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

CO2: Classify different types of services.

CO3: Compare Organized and Unorganized retailing in India.

CO4: Illustrate Store Formats and Non-Store Formats in India.

CO5: Differentiate between the concept of BPO, KPO and LPO.

CO6: Evaluate the impact of Foreign Direct Investment on Banking and Insurance Sector in India.

CO7: Assess the viability and scope of E-Commerce in India.

**COURSE CODE - UBCOMFSII.3**

**COURSE NAME - BUSINESS ECONOMICS II**

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

CO1: Use marginal analysis for decision making.

CO2: Understand operations of markets under varying competitive conditions.

CO3: Describe concept of revenue total, average marginal revenue and its relationship of firm and markets.

CO4: Demonstrate various forms of market and price determination concept of firm.

CO5: Describe the process of pricing strategies of firms.

CO6: Explain the Capital Budgeting process

CO7: Demonstrate the investment appraisal methods with problem solving techniques.


**COURSE CODE - UBCOMFSII.4**

**COURSE NAME - BUSINESS COMMUNICATION II**

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

CO1: Develop the skill for use of presentation effectively for any business communication



  
**I/C Principal**  
**Nirma College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)





University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

CO2: Formulate effective strategies for group communication, meetings, conferences.

CO3: Develop various measures required to enhance Public relations

CO4: Appraise and construct effective trade letters in day- to- day business scenarios and cases.

CO5: Construct technical writing related to commercial business aspects in a cohesive manner.

**COURSE CODE - UBCOMFSII.7**

**COURSE NAME - FOUNDATION COURSE - II**

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

CO1: Understanding NEP 1991, concepts of privatization, liberalization, globalization.

CO2: Explaining concept of Human Rights: its evolution, UDHR, civil, political and economic Rights.

CO3: Understanding the importance of Environmental studies, ecology its impact on human life.

CO4: Recognizing Hereditary factors and Environment in personality development

CO5: Evaluating the agents of socialization in shaping human development

CO6: Analyzing motivational conflicts for peace and harmony.

CO7: Assessing the learner by use of ICT in project submission and developing reading skills to help learning about current issues.

**COURSE CODE - UBCOMFSII.5**

**COURSE NAME - ENVIRONMENTAL STUDIES II**

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

CO1: Classify solid waste and state the suitable methods for solid waste management in urban and rural areas.

CO2: Describe the environmental problems associated with agriculture and industry.



*G. Godev*  
**I/C Principal**  
**Nirmala College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)





University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

CO3: Evaluate the importance of green business and green consumerism for sustainable environment.

CO3: Classify tourism and describe the impact of tourism on economy, socio-culture and environment.

CO4: Understand different environmental movements in India.

CO5: Use various methods of environmental management with the help of the modern technology.

CO6: Identify environmentally significant places in Mumbai and Konkan map.

**COURSE CODE - UBCOMFSII.6**

**COURSE NAME - MATHEMATICAL AND STATISTICAL TECHNIQUES II**

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

CO1: Recall basics of functions, derivatives and their applications.

CO2: Differentiate various types and methods of computing interest and Annuity with examples.

CO3: Distinguish between various types of correlation and regression for the bivariate data.

CO4: Identify and solve simple examples on Probability distributions.

CO5: Apply Time Series and Index Numbers in appropriate examples.

CO6: Connect acquired knowledge and skills with practical problems in real life revenue practices.

**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.



  
**I/C Principal**  
**Nirma College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)



University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

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**



  
**I/C Principal**  
**Nirmala College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)





University of Mumbai

# NIRMALA COLLEGE OF COMMERCE

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

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 is 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**



  
**I/C Principal**  
**Nirma College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)





University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

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:



  
**I/C Principal**  
**Nirmala College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)



University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

- 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**



  
**I/C Principal**  
**Nirmala College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)





University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

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:

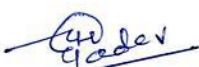
CO1: Describe the steps of Production Planning and Control.

CO2: Illustrate types of intermittent and continuous production systems.

CO3: Explain different types of cost of quality.

CO4: Classify Indian Financial Market.



  
**I/C Principal**  
**Nirmala College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)





University of Mumbai

# NIRMALA COLLEGE OF COMMERCE

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

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



  
**I/C Principal**  
**Nirmala College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)



University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

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.



  
**I/C Principal**  
**Nirmala College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)





University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

**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



*G. Gadev*

**I/C Principal**  
**Nirma College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)



University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

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 21<sup>st</sup> 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.

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.



*Ge Yadav*

**I/C Principal**  
**Nirmala College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)





University of Mumbai

# NIRMALA COLLEGE OF COMMERCE

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

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 - 23120**

**COURSE NAME - COMPUTER SYSTEMS & APPLICATIONS PAPER - I**

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

CO1: Understand the basic MYSQL database management system.

CO2: Apply DBMS concepts and use them for office purpose.

CO3: Prepare Reports with use of queries.

CO4: Discuss the various data communication standards with network related concepts.

CO5: Develop Skills in Basic Excel and Advanced excel.

**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.



  
**I/C Principal**  
**Nirmala College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)



University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

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

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:



  
**I/C Principal**  
**Nirma College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)





University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

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, 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**



  
**I/C Principal**  
**Nirma College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)



University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

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.



  
**I/C Principal**  
**Nirmala College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)





University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

**COURSE CODE - 83020**

**COURSE NAME - COMPUTER SYSTEMS & APPLICATIONS PAPER - II**

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

CO1: Understand the basic VB programming languages.

CO2: Implement programming logic in basic problems.

CO3: Interpret and logically visualize the problem domain through flowchart.

CO4: Apply basic programming skills strongly to enhance and hone programming skills.

CO5: Understand Data Security concepts for Ecommerce.

**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

CO7: Identify the export documents required in the export procedures

**COURSE CODE - 83015**

**COURSE NAME - DIRECT & INDIRECT TAXATION PAPER - II**



*Ge. Gadav*

**I/C Principal**  
**Nirmala College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)



University of Mumbai  
**NIRMALA COLLEGE OF COMMERCE**

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

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



*G. G. Gade*

**I/C Principal**  
**Nirmala College of Commerce**  
Rani Sati Marg, Mun. School Bldg.,  
Malad (E)