



Thakur Educational Trust's (Regd.)

**THAKUR RAMNARAYAN
COLLEGE OF ARTS & COMMERCE**
ISO 21001:2018 Certified

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Outcomes Based Education (OBE) Document

Programme: B.COM

Program Educational Objectives

PEO 1: To impart knowledge and develop the students in such a way that they shall be able to understand and analyse the concepts of the field of Accountancy, Auditing, Financial Management, Costing, Taxation, Commercial Law and Commerce in general.

PEO 2: To prepare the students with theoretical and practical knowledge which shall help them in a program of postgraduate study in Advanced Accounting or any other commerce related field.

PEO 3: To strengthen students for career in field of Accountancy, Auditing, Banking, Business Development, Business Operations, Finance/Insurance/Tax/Stock Market Advisor or any other commerce related professional career.

Program Outcomes

On successful completion, graduates of B. Com programme will be able to:

PO 1: Disciplinary Knowledge: Develop the capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.

PO 2: Effective Communication Skills: Deliver and communicate information effectively and improve overall interaction with people.

PO 3: Critical Thinking: Engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business.

PO4 : Problem solving: Deduce a business problem and apply the class room learning into practice to offer a solution to problems originating in the diverse areas such as Finance, Marketing, Human Resource, and Taxation.

PO5 : Analytical Reasoning: Evaluate the reliability and relevance of evidence collected from Institution; identify logical flaws and holes in the arguments of others; analyse and synthesize data from business; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

PO6 : Research Related Skills: Search for, locate, extract, organise, evaluate and use or present information that is relevant to various branches of Commerce.

PO7 : Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.

PO8 : Cooperation/Teamwork: Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO9 : Information and Communication Technology (ICT)/digital literacy: Use various technical ICT tools for exploring, analysis and using the information for business purposes.

PO10 : Ethics: ascertain unethical behaviour, falsification, and manipulation of information. Recognise different value systems including our own, understand the moral dimensions of our decisions, and accept responsibility for them.

PO11 : Self-directed and Life-long Learning: Acquire the ability to engage in self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.

PO12 : Leadership Readiness/Qualities: Develop the ability to motivate and inspire team members to engage in institution's vision and using management skills to guide them to the right destination, in a smooth and efficient way.

PSO: BACHELOR OF COMMERCE

On successful completion, graduates of B. Com programme will be able to:

PSO 1: Learn relevant accounting concepts in Auditing, Finance, Management Accounting and Cost Accounting. Apply both qualitative and quantitative knowledge to their future career in business.

PSO 2: Understand basic concepts of economics and apply them in the real world, analyse the functions of fiscal and monetary policy with respect to India and the rest of the world & Demonstrate progressive learning of various tax issues and tax reforms related to individuals.

PSO 3: Recognise Constitutional and Legal rights of an individual and Business entity and develop a critical understanding towards Environmental problems.

PSO 4: Relate the concepts of Marketing, Advertising & Human resource management to react aptly when confronted with critical decision-making scenarios.

FYBCOM (SEMESTER-I)

Accountancy and Financial Management - I (UBCOMFSI.1)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Classify Accounting Standards and their applicability in practical life and Interpret Disclosure of Accounting Policies and Valuation of Stock.		.				
CO2	Summarize Final Accounts of Manufacturing Concern and Develop the knowledge of capital and revenue expenditure and receipts.			.			
CO 3	Utilise the concept of Departmental Accounts in preparation of financial statements.			.			
CO 4	Distinguish system of Hire purchase from Installment System.				.		

FYBCOM (SEMESTER-I)
COMMERCE – I (UBCOMFSI.2)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Explain the concept of Business, it's objectives and the impact of Liberalization and Globalization.		.				
CO2	Articulate Business Environment, its impact and working of WTO and different trading blocs.			.			
CO3	Compare Business plan, Promotion Activities and Licensing and registration procedure of business.				.		
CO4	Demonstrate Entrepreneurship and their competencies			.			

FYBCOM (SEMESTER-I)
Business Economics - I (UBCOMFSI.3)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Explain the concept of Economics, functional relationship Average and Marginal Analysis in decision making		.				
CO2	Apply Basic concepts of Demand Function, Estimating and Forecasting			.			
CO3	Compare the different models of Supply and Production and explain the different statistical analysis			.			
CO4	Conceptualise Production and Extensions of cost analysis and understand Short Run - Long Run Hypothesis				.		

FYBCOM (SEMESTER-I)

Business Communication - I (UBCOMFSI.4)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Explain Communication concepts, process, barriers to communication and classify business ethics		.				
CO2	Prepare letters, SOP's, LOR's, Job application letter and other correspondences			.			
CO3	Demonstrate language and writing skills through paragraph writing, soft skills, conflict management and time management			.			

FYBCOM (SEMESTER-I)
Environmental Studies - I (UBCOMFSI.5)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Describe environment and ecosystem, characteristics, components and types	.					
CO2	Identify natural resources, sustainable development, and factors influencing resources utilisation	.					
CO3	Determine pattern of population growth in world and India and associated problems				.		
CO4	Relate urbanisation and problems of migration			.			
CO5	Interpret thematic maps, located bars, circles, pie charts, etc.		.				

FYBCOM (SEMESTER-I)

FOUNDATION COURSE – I (UBCOMFSI.6.1)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Explain the multi-cultural diversity of Indian society through its demographic composition, linguistic diversity and regional variations.		*				
CO2	Discuss the concept of disparity due to Social Stratification, explore the violence against women and appreciate the inequalities faced by disable people		*				
CO3	Comprehend inequalities manifested due to the caste system and understand inter-group conflicts arising out of communalism, regionalism, linguism			*			
CO4	Describe the philosophy of the Indian Constitution, understand the structure of it and its fundamental duties to the Indian Citizen.		*				
CO5	Summarise party system in Indian Politics and judge the role and significance of women in politics		*				

FYBCOM (SEMESTER-I)
MATHEMATICAL AND STATISTICAL TECHNIQUES – I
(UBCOMFSI.7)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Interpret investment in shares, mutual funds in terms of profit, rate of interest and its importance in investment management.		.				
CO2	Solve Permutation and Combination and linear Programming Problem in relation to real life examples			.			
CO3	Correlate statistical data using measures of Central Tendency, measures of dispersion, Correlation and Linear Regression				.		
CO4	Use the basic probability rules, including additive and multiplicative laws, using the terms, independent and mutually exclusive events. Translate real-world problems into probability model			.			
CO5	Examine different types of decision theory and their practical applications.			.			

FYBCOM (SEMESTER-II)

Accountancy and Financial Management - II (UBCOMFSII.1)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Prepare the final Accounts of Proprietary Trading Concerns by using the conversion method			.			
CO2	Explain the Accounting of consignment transactions including the valuation of stock on consignment				.		
CO3	Present the Accounts of the Dependent Branch under the Debtors method and Stock and debtors method			.			
CO4	Calculate Stock on the date of fire, Loss of Stock and Claim as per average clause			.			

FYBCOM (SEMESTER-II)
Commerce II (UBCOMFSII.2)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO 1	Explain and Analyse the various concept of Services, Marketing mix and Service strategies.				✓		
CO 2	Describe the need for Retailing & its scenario in India and globally.		✓				
CO 3	Practice and Explain the various Trends in Service sector like, BPO, KPO, LPO, ERP, Banking & Insurance sector		✓				
CO 4	Compare various concepts under E-Commerce and present status of E-Commerce in India.				✓		

FYBCOM (SEMESTER-II)
Business Economics- II (UBCOMFSIL.3)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Classify Perfect competition and Monopoly models as two extreme cases		✓				
CO2	Summarise Competitive elements of monopolistic competition and Key attributes of an oligopoly Market		✓				
CO3	Utilise Cost oriented pricing methods viz cost-plus (full cost)/mark-up pricing, marginal cost pricing, Mark up pricing			✓			
CO4	Explain Meaning and importance of capital budgeting, Techniques of Investment appraisal such as payback period method, net present value method, and internal rate of return method			✓			

FYBCOM (SEMESTER-II)

Business Communication (UBCOMFSII.4)

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO 1	Execute presentations with various strategies			✓			
CO 2	Examine the concept of group discussions		✓				
CO 3	Contrast between types of business correspondence		✓				
CO 4	Use appropriate language for writing skills at the workplace			✓			

FYBCOM (SEMESTER-II)

Environmental Studies-II (UBCOMFSII.5)

Course Outcomes

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO 1	Determine the sources and effects of solid waste on the environment.			✓			
CO 2	Highlight the environmental problems with agriculture and industries.	✓					
CO 3	Examine the nature and scope of Sustainable Tourism in India.			✓			
CO 4	Memorise and categorise the different environmental movements, Acts and technologies.		✓				
CO 5	Tag and Solve the places on maps of Konkan and Mumbai.			✓			

FYBCOM (SEMESTER-II)

Foundation Course (UBCOMFSII.6.1)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Infer LPG economic reform and its impact on information technology and communication, industry, employment, agrarian sector, corporate farming and increase in farmers' suicides.		✓				
CO2	Recognise Human Rights, Universal Declaration of Human Rights, Fundamental Rights stated in Indian Constitution.	✓					
CO3	Discuss Ecology and Environment, Environmental degradation- causes and impact on human life and relate Sustainable Development- concept		✓				
CO4	Outline the causes of stress and conflict, significance of values, measures to control aggression and violence		✓				
CO5	Use of coping mechanisms for managing individual stress and conflict, efforts towards building peace and harmony in society.			✓			

FYBCOM (SEMESTER-II)

Mathematical and Statistical Techniques – II (UBCOMFSII.7)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Calculate derivatives in Demand, Supply, Revenue, Cost and Profit function, Equilibrium Point and Break-even point applicable in commercial Aspects			.			
CO2	Compute Simple Interest and Compound Interest, Annuity Immediate and its Present value, Future value, Equated Monthly Instalment's (EMI) using reducing balance method & amortization of loans			.			
CO3	Utilise the concepts of Bivariate Linear Correlation & Regression Analysis.			.			
CO4	Interpret different concepts of Time Series and Index Numbers.		.				
CO5	Estimate Elementary Probability Distributions such as Binomial, Poisson and Normal Distribution.		.				

SYBCOM (SEMESTER-III)

Accountancy and Financial Management - III (UBCOMFSIII.1)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Solve problems on Simple final accounts & identify allocation of expenses prior to and after Admission of Partner in a Financial year.			.			
CO2	Relate distribution of cash to partners after treatment of secured ,Preferential liabilities with excess capital method on Dissolution of Firm.		.				
CO3	Apply accounting procedure in takeover of vendor firm by purchasing firm through Amalgamation, Merger & Treatment of goodwill			.			
CO4	Use accounting procedure in conversion of firm into a limited company & Treatment firm capital account into shares/debentures a/c of limited company			.			

SYBCOM (SEMESTER-III)

Financial Accounting and Auditing - Introduction to Management Accounting (UBCOMFSIII.2.1)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Classify Financial Statements to evaluate the performance of the firm.		•				
CO2	Interpret various ratios based on Financial Statements.		•				
CO3	Complete the projection of Working Capital Requirement in case of Trading and Manufacturing Organization			•			
CO4	Correlate the various capital budgeting methods that an organisation can adopt.				•		

SYBCOM (SEMESTER-III)
Commerce – III (UBCOMSIII.3)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Explain the Modern Management Approach & Business Plan		.				
CO2	Define the concept of Management by Exception & Decision Making scenarios	.					
CO3	Implement the concept of Organizing, Departmentation, Delegation of Authority.			.			
CO4	Discuss the Concept of Motivation, Leadership & Controlling.		.				

SYBCOM (SEMESTER-III)

BUSINESS ECONOMICS-III (UBCOMFSIII.4)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Relate the importance of macro economics in real world		•				
CO2	Identify the theories and tools of Keynesian Economics			•			
CO3	Interpret causes and consequences of post Keynesian developments					•	
CO4	Examine the relation of money, prices & inflation in economy				•		

SYBCOM (SEMESTER-III)
ADVERTISING – I (UBCOMFSIII.5.01)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Summarise the concept of Integrated Marketing Communications (IMC) and apply this knowledge to understand advertising planning.			.			
CO2	Define the Advertising Agency, understand agency-client relationship and design creative pitch.	.					
CO3	Articulate an understanding of economic and social aspects of advertising and recognize the ethical issues involved.			.			
CO4	Implement brand building techniques and tools while understanding the intricacies of different advertising requirements.			.			

SYBCOM (SEMESTER-III)

Foundation Course - III (Contemporary Issues) (UBCOMFSIII.6.1)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Interpret violations of human rights on the basis of caste, tribe, gender and disabilities and their redressal mechanisms.		.				
CO2	describe the environmental disaster and its impact on people and the society. prevent, mitigate and deal with situations leading to disaster.		.				
CO3	Summarise the ancient cultures and practices and the development of science and discuss the use of science and technology in everyday life.					.	
CO4	Examine the importance of effective listening, types of communication and barriers to effective communication. acquainted with writing skills, necessary skills for interviews and presentations			.			

SYBCOM (SEMESTER-III)

Business Law - I (UBCOMFSIII.7)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Interpret the relevant provisions of law related to making of contracts.		.				
CO2	Compare and analyse the different types of contract and the modes of discharge of these contracts.		.				
CO3	Appraise the laws related to the Special Contracts.		.				
CO4	Recognize the laws related to the Sale of goods act,1930.						
CO5	Identify different types of negotiable instruments and compare the legal provisions related to them				.		
CO6	Explain the Criminal Penalties related to the dishonor of cheques and state Miscellaneous Provisions related to Negotiable Instruments.		.				

SYBCOM (SEMESTER-IV)

Accounting and Financial Management (UBCOMFSIV.1)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Categorise between different types of companies, shares and debentures and items of balance sheet		✓				
CO2	Determine journal entries for redemption of Preference Shares			✓			
CO3	Apply journal entries for redemption of Debentures			✓			
CO4	Estimate profit prior to incorporation for companies				✓		

SYBCOM (SEMESTER-IV)

Financial Accounting and Auditing - Auditing (UBCOMFSIV.2.1)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Summarise the Meaning, advantages, limitations, objectives, and types of audit		.				
CO2	Categorise Audit Planning, Audit Program and Audit Working Papers		.				
CO3	Articulate the concepts of Internal Check. Internal Audit, Internal Control along with test checking and sampling			.			
CO4	Express the distinction between the Auditing Techniques of Vouching & Verification		.				

SYBCOM (SEMESTER-IV)
Commerce IV (UBCOMFSIV.3)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO 1	Explain and Analyse the various concept of Production Management, its system & Inventory Management.				✓		
CO 2	Describe the need for Quality Management, Quality Circle & its Tools.		✓				
CO 3	Explain the various Trends in Indian Financial System, Indian financial market, SEBI & Credit Rating.		✓				
CO 4	Compare various concepts under Finance like, Mutual funds, commodity market, derivatives market & Micro Finance.				✓		

SYBCOM (SEMESTER-IV)

Business Economics - IV (UBCOMFSIV.4)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Explain Meaning and Scope of Public finance, Major fiscal functions and Principle of Maximum Social Advantage		✓				
CO2	Summarise Sources of Public, Tax and Non-tax revenues, Objectives of taxation and Canons of taxation			✓			
CO3	Utilise Theories of Public Expenditure, Significance of Public Expenditure, Public Debt		✓				
CO4	Interrelate Fiscal Policy with Budget- and Deficit concepts			✓			

SYBCOM (SEMESTER-IV)

Advertising-II (UBCOMFSIV.5.01)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Identify different types of mediums of advertising and their objectives.	✓					
CO2	Explain steps in advertising campaign, models used in advertising and budget consideration methods.		✓				
CO3	Distinguish Creative aspects of advertising media Buying Motive Types, Selling Points, Features, and Concept of Unique Selling Proposition (USP).		✓				
CO4	Judge advertisements, Write Copy, design layouts, video, jingles and Music.					✓	

SYBCOM (SEMESTER-IV)
FOUNDATION COURSE-IV (UBCOMFSIV.6.1)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Identify The Significance of contemporary rights of citizen and their duties		•				
CO2	Summarise the better Understanding approaches to ecology for sustainable growth of society.			•			
CO3	Define The science and technology and its application for the growth of our society.		•				
CO4	Examine Basic information on Competitive Examinations- the pattern, eligibility criteria and local centre for their further reference.		•				

SYBCOM (SEMESTER-IV)
Business Law-II (UBCOMFSIV.7)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Interpret the relevant provisions of law related to making of contracts		✓				
CO2	Recognize the laws related to the Sale of goods Act, 1930	✓					
CO3	Identify different types of Negotiable Instruments and compare the legal provisions related to them.	✓					
CO4	Infer the rights of Consumer according to Consumer Protection Act 1986.		✓				
CO5	Analyse the laws related to the Companies Act 2013				✓		
CO6	Interpret the Legal rights resulting from Intellectual activity in the Industrial, scientific, literary and artistic fields		✓				

TYBCOM (SEMESTER-V)

Financial Accounting and Auditing VII - Financial Accounting (23101)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Implement the fundamentals of preparation of financial statements of a corporate entity			.			
CO2	Complete the accounting related to internal reconstruction of a company.			.			
CO3	Use Legal provisions relating to transfer to capital redemption reserve account, sources, maximum limits and debt equity ratio while accounting for buy back of shares by a company.			.			
CO4	Use the attained knowledge to prepare an Investment Account for an investor.			.			
CO5	Summarise ethical values in the accounting profession and their implications for Accountants.		.				

TYBCOM (SEMESTER-V)

Financial Accounting and Auditing VIII - Cost Accounting (23107)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO 1	Interpret of Accounting concepts concern with Costing aspect of Cost Sheet & Categorize it on basis of Behaviour ,Time, Cost CentreFunctions.			.			
CO 2	Examine adequate stock of materials with respect to Material Control techniques like Inventory Control, EOQ, FIFO, Weighted Average			.			
CO 3	Estimate remuneration on Time & Piece rate system and ascertaining attendance record & payrolls.		.				
CO 4	Differentiate Overheads classification on basis of apportionment of Production, Administrative ,Selling & distribution overheads along with Machine Hour Rate				.		
CO 5	Prepare element wise Cost Sheet & estimated Cost Sheet, segregation of semi variable cost, ascertaining Cost per Unit			.	.		
CO 6	Detect the cause of difference in profit or loss of Financial account & Cost Accounts		.				

TYBCOM (SEMESTER-V)

Commerce - V (23114)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Recognise Marketing, Consumer Behaviour, Market Segmentation and Customer Relationship		.				
CO2	Sketch Product life cycle, Packaging, Product positioning and pricing policies.			.			
CO3	Discuss physical distribution, Understanding supply chain management, Promotion Techniques and Personal selling		.				
CO4	Implement Marketing ethics, Rural Marketing, Digital Marketing and careers in marketing.			.			

TYBCOM (SEMESTER-V)
Business Economics - V (23113)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Examine the operational activities of the Indian Economy with respect to Social infrastructure, Sustainable Development and Foreign Investment.			.	.		
CO2	Analyse the National Agricultural Policy and other features of the Indian agricultural sector.			.	.		
CO3	Compare the various reforms in the Industrial and Service sector.				.	.	
CO4	Describe recent trends, issues and challenges in the Banking sector, Money market and Capital markets.		.				

TYBCOM (SEMESTER-V)
Export Marketing - I (23116)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Describe the importance of Exports for a nation also for the firm, different risks and Region wise exports of India.		.				
CO2	Classify the tariff barriers and lay the same for overseas research and foreign market selection.			.			
CO3	Explain the role of Directorate General of Foreign Trade, Deemed Exports and various roles of organisation for enhancing exports		.				
CO4	Recognise financial incentives, Institutional incentives and various schemes to promote Exports.		.				

TYBCOM (SEMESTER-V)

Direct & Indirect Taxation - I (23115)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO 1	Describe various concepts and provisions of direct tax laws to develop a broad understanding of the tax laws & accepted tax practices		.				
CO 2	Identify residential status of an individual and determine total income based on residential status of an individual.			.			
CO 3	Differentiate between various heads of income & calculate their taxability.				.		
CO 4	Determine the use of various deductions to reduce the taxable income.			.			
CO 5	Measure and compute total income of an individual and find out their tax liability.					.	

TYBCOM (SEMESTER-VI)

Financial Accounting and Auditing IX - Financial Accounting (83001)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Use the provisions of AS – 14 for Accounting of Amalgamation, Absorption & External Reconstruction of company			.			
CO2	Explain the concept of foreign exchange fluctuations and use the same for the preparation of Journals and Ledgers		.				
CO3	Prepare Liquidators' Final statement of Accounts and Statement of Affairs along with calculation of liquidators' remuneration			.			
CO4	Determine the liability of underwriters and pass journal entries relating to the Underwriting of Shares & Debentures			.			
CO5	Prepare the Final Accounts of the Limited Liability Partnership and Describe provisions relating to the conversion of the partnership firm			.			

TYBCOM (SEMESTER-VI)

Subject: Financial Accounting & Auditing VIII- Cost Accounting (83007)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Explain Cost Control accounts, Principal & Subsidiary accounts.		✓				
CO2	Exemplify Complete Contract & Incomplete Contract , Estimated Contract Multiple Contract / Multiple Years Contract , Contractee Account		✓				
CO3	Discuss Process Costing , Abnormal gains & Losses , Inter Process profits, Joint & By products		✓				
CO4	Summarise Formulas on Marginal Costing , Contribution, Break Even analysis, Margin Of Safety			✓			
CO5	Solve Standard Cost & Costing, illustrations on Material & labour Variance analysis				✓		
CO6	Summarise Target Costing, Life Cycle Costing, Benchmark & ABC Costing Various Stages of product life cycle			✓			

TYBCOM (SEMESTER-VI)

Commerce - VI (83014)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Describe the Human Resource Management and Planning, the Recruitment and Selection Process with Job Analysis and Job Design.		✓				
CO2	Implement Human Resource Development with their Training, Performance & Potential Appraisal and Career Planning with Mentoring and Counselling.			✓			
CO3	Explain the Human Relations with Leadership qualities, Employees morale and Grievances with the help of EQ and SQ.		✓				
CO4	Illustrate the HR in changing environment and challenges faced by HRM.		✓				

TYBCOM (SEMESTER-VI)

Subject: Business Economics VI (83013)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO 1	Compare the different theories of international trade and explain the basis of trade.				✓		
CO 2	Indicate the effects of tariff and non-tariff barriers and Examine the international integrations.		✓				
CO 3	Examine Balance of Payments and Summarise World Trade Organization.			✓			
CO 4	Experiment the functioning of foreign exchange market and Explain the role of central bank.		✓		✓		

TYBCOM (SEMESTER-VI)

Export Marketing (83016)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO 1	Explain and Analyse the various concepts of Production Planning and pricing decisions for Export Marketing.		✓		✓		
CO 2	Describe the need for Export Distribution & Production.		✓				
CO 3	Explain the various Trends in Export Finance, methods of payment.		✓				
CO 4	Illustrate various concepts under Export Procedure and Documentation, shipping and custom stage formalities.		✓				

TYBCOM (SEMESTER-VI)
Direct & Indirect Taxation (83015)

COURSE OUTCOMES:

After completing this course, students will be able to:

CO	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Identify various concepts and provisions of Goods and Service Tax		✓				
CO2	Compute composition tax liability and identify taxable and non-taxable goods and services to calculate GST			✓			
CO3	Determine place of supply, time of supply and value of supply under GST			✓			
CO4	Estimate input tax credit under GST and calculate net tax liability of GST				✓		
CO5	Apply conditions of Registration under GST for new suppliers of Goods and Services			✓			