



MARWARI VIDYALAYA SANCHALIT
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified
Recipient of Asia Pacific Excellence Award



Department of Bachelor of Commerce

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Programme Outcome

- PO1: To provide the students with training in skills regarding various aspects like marketing, finance and commerce.
- PO2: Different specializations provide practical exposure to students in their respective field.
- PO3: To enable the students to enhance their entrepreneurship skills, thus motivating them to establish start-ups.
- PO4: To enrich the professional competence of the students, helping them to increase their employability.

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Programme Specific Outcome

FYBCOM:

- PSO1: To build a strong foundation of knowledge in various arenas of Commerce.
- PSO2: To enable them to proceed to the next level by learning business communication, environmental science, mathematical and statistical techniques along with various relevant subjects.

SYBCOM:

- PSO1: To develop an attitude for working efficiently in a business organisation.
- PSO2: To blend knowledge and skill that will sustain learning and creativity among the students.

TYBCOM:

- PSO1: To hone the skill of applying the concepts and techniques used in commerce.
- PSO2: To enable the students to make decisions in personal and professional life.




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2	Year and Semester	Subject	Course Outcome
1	FY (SEM I)	Accountancy and Financial Management - I	<p>CO1: Inculcates knowledge of various accounting concepts and policies, introduces the students to working knowledge of AS issued by ICAI.</p> <p>CO2: Inculcates knowledge of difference between capital, revenue and deferred revenue expenditure to classify according to different accounts in the preparation of final accounts.</p> <p>CO3: Familiarizes the students with the accounting of departments and allocation of expenses between the departments to enable the managerial decisions.</p> <p>CO4: Introducing the students to the accounting of hire purchase transactions and calculation of interest, ledger posting and disclosure in balance sheet for hirer and vendor.</p>
2	FY (SEM I)	Commerce - I	<p>CO1: To learn the scope of business and steps in setting business unit and logical provisions for initiating business.</p> <p>CO2: To explain the impact of internal and external environment on business and create awareness about international trading environment.</p> <p>CO3: To gain knowledge about business planning process and aspects of feasibility and project report.</p> <p>CO4: To learn about entrepreneurship, problems and promotion of women entrepreneurship, concept of Entrepreneurship.</p>
3	FY (SEM I)	Business Economics - I	<p>CO1: To understand the concept of business economics and its significance. To understand the various economic tools and its significance in economic decisions.</p> <p>CO2: To understand the concept of demand its determinants. To understand the concept of elasticity of demand and its types and significance. To understand the concept of demand forecasting, its types and significance.</p> <p>CO3: To understand the concept and types of production function. To understand the economies and diseconomies of scale and producer's equilibrium.</p> <p>CO4: To understand various concepts of costs of production. To understand the concept of break-even point and its significance.</p>

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4	FY (SEM I)	Business Communication - I	<p>CO1: To gain the overall concept of Group Communication with understanding of different types of Interview, Transmit understanding of Public Relation Department too.</p> <p>CO2: To understand various types of Business Letters and enhance communication skill.</p> <p>CO3: To acquire knowledge of Report writing, Business Proposal and Summarization.</p>
5	FY (SEM I)	Environmental Studies - I	<p>CO1: Learns the role of environment and ecosystem.</p> <p>CO2: Understands the concept of conservation of resources.</p> <p>CO3: Explores the concepts – Population Explosion, Demographic Transition Theory, and Carrying Capacity.</p> <p>CO4: Creates awareness about the relationship between human population and environment.</p>
6	FY (SEM I)	Foundation Course - I	<p>CO1: To understand the different aspects of Indian Culture. To understand the concepts of Rural, Urban and Tribal.</p> <p>CO2: To understand distribution of Indian Population among different Religions. To understand the inequalities faced by people with disabilities.</p> <p>CO3: To understand the causes of Communalism. To understand the inequalities faced by people due to caste system.</p> <p>CO4: To understand various features of Indian Constitution. To understand the relationship between communal harmony and peace and unity.</p> <p>CO5: To understand concept and features of political parties. To understand the concepts of Urban and Rural Local Self Government.</p>
7	FY (SEM I)	Mathematical and Statistical Techniques - I	<p>CO1: Understand and apply the knowledge in the field of share market.</p> <p>CO2: Develop the optimization concept and relates to the knowledge of different arrangements and combinations.</p> <p>CO3: Idea of centric, partition values and representation of the data in a graphical form.</p> <p>CO4: Chance factor of an activity is understood by the students.</p> <p>CO5: Identifying the methods of decision making, analyzing the different methods of decision making.</p>



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8	FY (SEM II)	Accountancy and Financial Management – II	<p>CO1: Introduces the students to find out the missing information by preparing various accounts to convert single entry system to double entry system.</p> <p>CO2: To inculcate knowledge about preparing accounts in the books of consignor and consignee, valuation of stock, calculation of commission etc.</p> <p>CO3: Introduces students about classifying branches and also accounting for dependent branches under debtors' method and stock and debtors method.</p> <p>CO4: Inculcating knowledge about calculation of insurance claim on destruction of stock of goods by fire, average clause and salvage.</p>
9	FY (SEM II)	Commerce – II	<p>CO1: To make learners understand the fundamentals of services, marketing mix for services and various service strategies.</p> <p>CO2: To impart knowledge related to retail formats and retail changes in India with global perspective and problems & prospects in retailing.</p> <p>CO3: To furnish details regarding BPO, KPO, LPO and Banking and Insurance Sector.</p> <p>CO4: To create awareness regarding types of E-Commerce and present status of E-Commerce in India.</p>
10	FY (SEM II)	Business Economics – II	<p>CO1: To understand the price and product determination under perfect competition. To understand the concept of monopoly and price and product determination under monopoly.</p> <p>CO2: To understand the concept of oligopoly and its features. To understand the price and product determination under Kinked Demand Curve, Price Leadership and Cartel.</p> <p>CO3: To understand the concept of Price Discrimination and its types and degrees. To understand the various pricing practices i.e. Full Cost Pricing Multiple Product Pricing and Marginal Cost Pricing etc.</p> <p>CO4: To understand the concept of Capital Budgeting and its significance. To understand various methods of investment appraisal (Capital Budgeting).</p>



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11	FY (SEM II)	Business Communication - II	CO1: Learn emergence of communication as a key concept in the global world and Understands different types of communication skill. CO2: Learn Business Letter writing, types of Layout and Personal Correspondence. CO3: Understand terms used in Business Communication skills learned for the better communication.
12	FY (SEM II)	Environmental Studies - II	CO1: Makes students aware about waste management. CO2: Generates an understanding of the pollution issues of air, water, noise & soil. CO3: Understands the concept of sustainable agriculture & industrial practices. CO4: Acquaints with the concept of Geospatial Technology.
13	FY (SEM II)	Foundation Course - II	CO1: To understand the concepts Globalization, Liberalization and Privatization. To understand the relationship between Globalization and Indian Economy. CO2: To understand the concept of Human Right and Its features. To understand the fundamental rights of Indian citizens. CO3: To understand the concept of Ecology and causes and effects of degradation of ecology. To understand the concept and principles of Sustainable Development. CO4: To understand the concept of Stress and causes of stress. To understand the concept of values and its significance in personal development. CO5: To understand the concept of aggression and violence and its causes. To understand the concept of socialization and role of various agents of socialization.




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14	FY (SEM II)	Mathematical and Statistical Techniques - II	<p>CO1: Understanding and applying knowledge of functions and derivatives in the field of commerce and economics.</p> <p>CO2: Students with their or basic knowledge of simple and C.I. will relate to understand the concept of annuity in calculation of present, future values and the equated monthly installments.</p> <p>CO3: An idea of comparison between the time sets of data and estimation concept is developed.</p> <p>CO4: Trends on the various activities over the different time period are understood by different methods, the concept of the inflation and the index is understood by various mathematical methods.</p> <p>CO5: Students will gain the knowledge of discrete and continuous problems distributions.</p>
15	SY (SEM III)	Accountancy and Financial Management - III	<p>CO1: Students can demonstrate the procedure for preparation of Final Accounts of a Partnership Firm in case of Admission, retirement and death of a Partner and develop specialized skill to prepare Final Accounts.</p> <p>CO2: They will be able to organize the liabilities under Piecemeal Distribution of Cash and prepare Statement of Distribution of Cash.</p> <p>CO3: The learners have to analyses the concept of Amalgamation and solve the problems of Amalgamation of Partnership Firms by deriving the purchase consideration and its disbursement.</p> <p>CO4: Pupils would assimilate the accounting procedure to Account for Conversion of a Partnership Firm into a Limited Company and solve the problems.</p>
16	SY (SEM III)	Financial Accounting and Auditing – Introduction to Management Accounting	<p>CO1: To recall the concept, nature, scope and functions of management accounting and differentiate management accounting with financial accounting.</p> <p>CO2: To construct practical knowledge of analysis and interpretation of financial statements and to enhance the application of different Accounting ratios.</p> <p>CO3: To develop a position to estimate working capital requirements and its implications in case of trading and manufacturing organization and calculate operating cycle.</p> <p>CO4: To enhance based knowledge of techniques of capital budgeting and evaluate the implications of various techniques on Investment decisions.</p>



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17	SY (SEM III)	Commerce - III	<p>CO1: To get an insight into principles, practices and techniques of company management</p> <p>CO2: To learn about the application of principles and techniques of management in the fields such as production</p> <p>CO3: To learn the basics of management functions applicable for effective management of a company such as organizing and decision making</p> <p>CO4: To make the students' future fit in commerce- develop entrepreneurial skills, communication skills and imbibing various leadership qualities</p>
18	SY (SEM III)	Business Economics - III	<p>CO1: This module gives insight with the fundamental concepts of Macro Economics.</p> <p>CO2: This topic deals with the general theories of Keynesian economics and the concepts of Effective Demand, Consumption Function, Investment Function and the Investment Multiplier are explained in depth for understanding the practical applications of employment, income and output.</p> <p>CO3: The concepts of inflation, stagflation and the IS-LM function aims for students to understand with clarity the general applications in any economy.</p> <p>CO4: Objective of this module is to bring forth the concept of supply & demand for money and how the central bank controls the money supply with the monetary and non-monetary methods.</p>
19	SY (SEM III)	Advertising - I	<p>CO1: To get an understanding of advertising as a tool of Integrated Marketing Communication and Careers in advertising.</p> <p>CO2: To obtain knowledge about economic and social impact of advertising and thereby ethical aspects in advertising</p> <p>CO3: To understand different types of advertising and role of advertising agency.</p> <p>CO4: Make aware of various mediums of advertising and understand its benefits and disadvantages.</p>
20	SY (SEM III)	Computer Programming - I	<p>CO1: Identify the hardware components of a computer and the peripheral devices outside the computer.</p> <p>CO2: Analyzing the problem solving skills and to identify the software running on a computer.</p> <p>CO3: Synthesizing the basic level of competency in programming and logic skills.</p> <p>CO4: To develop the skills those are the focus of this program to the business.</p>



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21	SY (SEM III)	Foundation Course - III	<p>CO1: To understand legal, constitutional rights of vulnerable sections of community and violations of their human rights, and the redressal mechanisms.</p> <p>CO2: To gain knowledge on various disasters and its management.</p> <p>CO3: To develop an aptitude towards science, different stages of its development, scientific temper, superstitions and technology.</p> <p>CO4: To understand the significance of soft skills.</p> <p>CO5: To develop practical skills in computer programming.</p>
22	SY (SEM III)	Business Law - I	<p>CO 1: To develop legal understanding of the concept of contracts.</p> <p>CO 2: To analyze diverse aspects of contracts in detail.</p> <p>CO 3: To orient the students about special contracts.</p> <p>CO 4: To familiarize the students with legal provisions relating to sale of goods.</p> <p>CO 5: To understand the law relating to negotiable instruments.</p>
23	SY (SEM IV)	Accountancy and Financial Management IV	<p>CO1: Students will be able to explain the terms related to a Company, shares issue process and Format of Company Balance Sheet.</p> <p>CO2: Learners will be able to explain the concept of Redemption of Preference Shares and the procedure and steps involved in Redemption of Preference Shares practically.</p> <p>CO3: They will be able to elaborate the concept of Redemption of Debentures and the procedure and steps involved in Redemption of Debentures numerically.</p> <p>CO4: Pupils will be able to calculate Profit Prior to Incorporation of a Company by suitable allocating incomes and expenses.</p>
24	SY (SEM IV)	Financial Accounting and Auditing VI - Auditing	<p>CO1: To recall the concept, nature, scope and functions of management accounting and differentiate management accounting with financial accounting.</p> <p>CO2: To construct practical knowledge of analysis and interpretation of financial statements and to enhance the application of different Accounting ratios.</p> <p>CO3: To develop a position to estimate working capital requirements and its implications in case of trading and manufacturing organization and calculate operating cycle.</p> <p>CO4: To enhance based knowledge of techniques of capital budgeting and evaluate the implications of various techniques on Investment decisions.</p>



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25	SY (SEM IV)	Commerce - IV	<p>CO1: To get an insight into company management & learn the basics of management functions.</p> <p>CO2: To learn about the application of principles and techniques of management in the fields such as finance.</p> <p>CO3: To provide the basic knowledge of structure of Indian financial market, stock exchange, SEBI, etc., and also help students to understand the various credit rating agencies.</p> <p>CO4: To help the students to understand the trends in finance. management, mutual funds, commodity market, speculators, startup ventures, sources of funding for startup, microfinance etc.</p>
26	SY (SEM IV)	Business Economics - IV	<p>CO1: This module has been designed to give an understanding of the government finance which is essential for students as it forms the basis of analyzing public policies and its impact on the social and economic lives of people.</p> <p>CO2: This module makes students aware of the sources of public revenue along with its objectives, canons of taxation and types of taxes.</p> <p>CO3: This topic provides an understanding of the canons and classifications of different types of public expenditure.</p> <p>CO4: This topic familiarizes the students to understand fiscal policies of the government, its objectives and the limitations. Students with clarity in central-state functional relations put them on a strong platform to understand the inter-governmental fiscal relations.</p>
27	SY (SEM IV)	Advertising -II	<p>CO1: To create understanding of effective advertising Media, understanding the role of various media in Advertising, traditional media, new age media, media research.</p> <p>CO2: To highlight the role of advertising for the success of brands and its importance within the marketing function of the company.</p> <p>CO3: To get an understanding of Planning Advertising Campaign, various models, making of Advertising Budgets, and understanding the various Strategies etc.,</p> <p>CO4: To learn about techniques of using and creating Copy, Slogan, headlines, illustrations and logo for effective construction of advertisements.</p>


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28	SY (SEM IV)	Computer Programming - II	<p>CO1: Learner will augment the knowledge in network principles and internet connections.</p> <p>CO2: Learner will bring the database concepts.</p> <p>CO3: Learner will analyze how to manage the data by using database management systems.</p> <p>CO4: Learner will be able to demonstrate how to use MS Access for constructing and utilizing database application.</p> <p>CO5: Learner will be able to have practical knowledge by hands on training.</p>
29	SY (SEM IV)	Foundation Course - IV	<p>CO1: To appreciate the rights of citizens guaranteed under various statutes.</p> <p>CO2: To develop interest towards environment protection.</p> <p>CO3: To recognise the role of technology in our everyday life, along with its misuse.</p> <p>CO4: To acquire knowledge about different examinations and soft skills required for a successful life.</p>
30	SY (SEM IV)	Business Law - II	<p>CO 1: To familiarize the students with different aspects of company.</p> <p>CO 2: To examine various aspects of company like members, directors, meetings.</p> <p>CO 3: To develop legal understanding of partnership.</p> <p>CO 4: To acquaint the students with consumer related laws.</p> <p>CO 5: To appraise the concept of intellectual property rights.</p>
31	TY (SEM V)	Financial Accounting and Auditing VII - Financial Accounting	<p>CO1: The students will be able to prepare financial statements of a corporate entity based on companies Act 2013.</p> <p>CO2: They will be able to account for internal restructuring of a corporate body.</p> <p>CO3: The pupils will be able to prepare Investment account for an individual investor.</p> <p>CO4: The learners will be able to account for buy back of shares by a company and understand theoretically increase 'leverage' and this would have a multiplier effect on the earnings per share (EPS) and the share price.</p> <p>CO5: Educational interventions have a positive impact on moral reasoning thus students updated on the ethical issues in accounting.</p>



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32	TY (SEM V)	Financial Accounting and Auditing Paper - VII: Cost Accounting	<p>CO1: Impacts the knowledge of various costs on the basis of element behavior and functions helps in ascertaining the cost of material and labour.</p> <p>CO2: Cost accounting aims to report analyze and lead to the improvement of internal cost controls and efficiency. Introduces students to inculcate material cost and control.</p> <p>CO3: To calculate total labour cost, labour turnover, incentives, labour hours, remuneration system and efficiency rating procedures.</p> <p>CO4: Introduces functional and behavioral analysis of apportionment of primary overheads including machine overhead rates and absorption of overheads.</p> <p>CO5: Introduces to classification of costs and cost sheet, total cost, cost centres and cost units.</p> <p>CO6: Introduces to Reconciliation of cost and financial accounts.</p>
33	TY (SEM V)	Business Economics - V	<p>CO1: New Economic Policy 1991 gives stress to understand the structure of the various sectors of the economy and challenges faced by these sectors.</p> <p>CO2: This module gives a detailed account of the reforms in the agriculture sector and its performance in the post reform period (after NEP 1991).</p> <p>CO3: This module highlights the overview of the industrial sector and helps students to understand the process of industrialization, composition of industries in India, its growth since 1991, industry policies and regulations.</p> <p>CO4: This module helps students to adapt themselves to the operations and businesses dealing with the financial markets in India. It gives a clear understanding of how the banking and insurance sector operates with all its recent trends, issues and challenges.</p>
34	TY (SEM V)	Computer Systems and Applications - I	<p>CO1: Learner will recall basic knowledge in network basic and infrastructure.</p> <p>CO2: Learner will apply knowledge how to use My SQL language for constructing and utilizing a database application.</p> <p>CO3: Learner will be able to build basic SQL queries to retrieve data from the database.</p> <p>CO4: Learner will apply the employability skills by solving a range of problems using spreadsheet program.</p>



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35	TY (SEM V)	Export Marketing - I	<p>CO1: To furnish learners with the basic concepts of marketing and global framework for export marketing.</p> <p>CO2: To get an insight into the field of global framework and Indian export marketing practices.</p> <p>CO3: To learn about the foreign trade policy and role of DGFT in export promotion.</p> <p>CO4: To understand the various assistance and incentives available to the Indian exporters.</p>
36	TY (SEM V)	Direct and Indirect Taxes - I	<p>CO1: To impart the basic knowledge about definition and terms related to direct taxes.</p> <p>CO2: To implement the provisions related to with residential status thus making them understand the scope of total income for assesseees with different kinds of residential status.</p> <p>CO3: To understand them with exemption under section 10.</p> <p>CO4: To impart them with computational provisions under the heads Salary Income, Income from house property, profit and gain of business/ profession, capital gains, income from other sources and head wise computation for these heads of income.</p> <p>CO5: To memorize the various deductions under Chapter VI – A of the income Tax Act, 1961 and to compute net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income.</p>
37	TY (SEM V)	Commerce - V	<p>CO1: To familiarize students with basic concepts of marketing mix, MIS and Marketing Research.</p> <p>CO2: To update students about new concepts of marketing mix, branding, positioning and pricing of products and services.</p> <p>CO3: To give holistic idea about the physical distribution, supply chain management, IMC and sales management.</p> <p>CO4: To update students about marketing challenges faced by marketing managers in 21st century and make students aware about competitive strategies for market leader, market challenger, market follower and market nicher and various aspects of market.</p>



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38	TY (SEM VI)	Financial Accounting and Auditing - IX: Financial Accounting	<p>CO1: The students will be able to account for transactions in foreign currency and consider any gains or losses that occur due to change in the expected exchange rate between the functional currency of the entity and the currency in which a transaction is denominated.</p> <p>CO2: The students will be able to account for restructuring of a corporate entity through amalgamation, absorption and external reconstruction techniques.</p> <p>CO3: The learners will be able to account for liquidation of a corporate entity by converting a company's assets into cash, and using those funds to repay, as much as possible, the company's debts.</p> <p>CO4: The students will be able to account for underwriting of securities, calculate underwriters' commission and net funds received by the organization.</p> <p>CO5: They will be able to prepare financial statements of a Limited Liability Partnership.</p>
39	TY (SEM VI)	Financial Accounting and Auditing - X: Cost Accounting	<p>CO1: Creates understanding on the various techniques of costing like contracts, process, and standards. It introduces to difference between cost control and cost reduction and effectiveness of cost accounting.</p> <p>CO2: Introduces to various techniques in contract costing, progress payments, retention money by the contractee, plant used in contract etc.</p> <p>CO3: Accounting for process cost, loss abnormal gains and losses, joint products and by products.</p> <p>CO4: Introduction to marginal costing, contribution, breakeven analysis, margin of safety and profit volume graph.</p> <p>CO5: Introduces standard costing and basic concepts of material and labour variance analysis.</p> <p>CO6: Imparts knowledge on various emerging concepts of cost accounting like cycling costing, target costing and benchmarking.</p>



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40	TY (SEM VI)	Commerce - VI	<p>CO1: To learn about the fundamental aspects of HRM, the role, functions and process of HRM, HRP, Job Analysis and Job Design, Recruitment and Selection.</p> <p>CO2: To impart knowledge about invaluable role of HRD, benefits and methods of training, performance appraisal and counseling.</p> <p>CO3: To explain students different theories of leadership and motivation, human relations, employees morale, redressal procedure for employee grievances, concept of employee health and safety and EQ and SQ</p> <p>CO4: To create awareness about the applications of HRIS and update learners with recent trends in HRM and make students aware about challenges faced by HR managers.</p>
41	TY (SEM VI)	Business Economics - VI	<p>CO1: This module introduces students to how and why countries trade with each other through the classical and modern theories of International Trade.</p> <p>CO2: This module explains the governments' commercial trade policies in relation to the International Trade in terms of free trade and protection policy which helps students to gain knowledge about the regulation and policies that governs International Trade.</p> <p>CO3: This module helps students to understand the accounting system of international trade and how balance of payments portrays the systematic records of all economic transaction in global trade.</p> <p>CO4: This topic helps to understand the operations of the foreign exchange markets, its functions and determination of equilibrium exchange rates.</p>
42	TY (SEM VI)	Computer Systems and Applications - II	<p>CO1: Learner will explore various types of portal, payment technologies used in the industry.</p> <p>CO2: Learner will execute proficiency in using complex spreadsheet tools such as formulas and functions.</p> <p>CO3: Learner will design various types of charts based on data sets defined in a spreadsheet.</p> <p>CO4: Learner will be able to code visual programs by using visual basic work environment.</p>



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43	TY (SEM VI)	Export Marketing - II	<p>CO1: To learn about marketing mix strategies including Product, Price, Promotion and physical distribution in effective marketing of exportable goods.</p> <p>CO2: To get an insight into the field of export distribution and promotion, to learn steps and techniques of promotion.</p> <p>CO3: To instruct students regarding various sources of export finance, LC, and understand the functioning of various banks in promoting exports.</p> <p>CO4: To provide knowledge regarding export procedure and documentation.</p>
44	TY (SEM VI)	Direct and Indirect Taxation - II	<p>CO1: To discuss the basic terms of Goods and Services Tax Act.</p> <p>CO2: To acquaint with various transactions for supply and identify levy of a particular tax.</p> <p>CO3: To examine various provisions related to the term supply, place of supply, time of supply and value of supply.</p> <p>CO4: To analyze and evaluate the provisions of Input Tax Credit.</p> <p>CO5: To impart with various provisions related to registration under GST Act with practical problems.</p>




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