

**STERLING COLLEGE OF ARTS, COMMERCE & SCIENCE  
NERUL, NAVI  
MUMBAI**

**PROGRAMME: BCOM**

**Programme Outcomes:**

1. Fundamental knowledge, skills & attitude in the domain of commerce.
2. Solve business and accounts problem by applying course knowledge.
3. Design and develop requisite business systems, procedures and formats/forms.
4. Demonstrate critical thinking & strong decision-making skills.
5. Use software in the business/commerce.
6. Effective oral, written communication skills.
7. Demonstrate skills in the area of soft skills, analytical, research, ethics in personal, social and professional life.
8. Be a member of a multidisciplinary team/lead the team.
9. Demonstrate decision making and problem-solving skills at all levels of life and career.

**Course Outcomes:**

SR.NO	Semester	Course name course code	Course outcome
1	I	AFM – I 80905	<ol style="list-style-type: none"> <li>1. Apply Basic knowledge of accounting standards and how to applicability of accounting standar</li> <li>2. Apply Methods with reference to Accounting standards</li> </ol>
			<ol style="list-style-type: none"> <li>3. Apply departmental ratios for allocation of expenses and income among the different department, to study individual profit made by departments.</li> </ol>
			<ol style="list-style-type: none"> <li>4. Apply final accounting Manufacturing concern process along with adjustments and closing entries.</li> </ol>
			<ol style="list-style-type: none"> <li>5. Prepare hire purchases transaction and applicability in practical life</li> </ol>
2	I	COMMERCE – I 80906	<ol style="list-style-type: none"> <li>1. Apply basic concepts of business along with setting business unit and logical provisions for initiating business, understanding of business environment</li> </ol>
			<ol style="list-style-type: none"> <li>2. Describe entrepreneurship and problems and prospects of women entrepreneurs.</li> </ol>
			<ol style="list-style-type: none"> <li>3. Explain the current trends in business</li> </ol>
			<ol style="list-style-type: none"> <li>4. To apply and execute the knowledge on real life business To situation</li> </ol>
			<ol style="list-style-type: none"> <li>5. solve the issues while setting up business with along with its regulatory aspect</li> </ol>

			6. Demonstrate entrepreneurial skills and competencies matching with current business world nationally and internationally
3	I	Business ECONOMICS - I 80907	1. To explain the concept of demand and its application in economic analysis and forecasting
			2. To describe the working and growth of a business unit in the market oriented economic system.
			3. To solve problems in various kinds of costs involved in the production process.
			4. To describe different revenue concepts and ways to achieve the different objectives of the firm
4	I	BUSINESS COMMUNICATION 80908	1. To explain the nature of communication in business environment.
			2. To demonstrate effective Organizational Communication.
			3. To explain the feature of Business communication.
			4. To apply correct practices of the strategies of Effective Business writing
			5. Identify key principles in <i>business communication</i>
			6. Apply Verbal and Non-Verbal Communication Techniques in the Professional Environment
			7. To explain essential aspects of effective written communication necessary for professional success.
5	I	ENVIRONMENT STUDIES 80909	1. Explain the role of environment and Ecosystem.
			2. Describe the relationship between population & environment
6	I	FOUNDATION COURSE 80910	1. To explain the multi-dimensional demographics of Indian society.
			2. To analyze the disparities arising out of gender with special reference to violence against women.
			3. To analyze inequalities manifested due to the caste system and inter-group conflicts.
			4. To assess the importance of Indian Constitution and its various features.
			5. To assess the various aspects of Political Processes
7	I	MATHS 80901	1. To apply the basic concepts of functions and economic functions, to analyze the rate of change of economic functions.
			2. To use concepts of simple interest and compound interest and to implement the mechanism of investment in banking and other financial services.

			3. To analyze and estimate the degree of relation between two variables.
			4. To evaluate the price index number, cost of living, to understand the concept of time series and evaluate future trends.
			5. To find the probability of discrete and continuous random variables.
8	II	AFM II- 76105	1. To compare the Single Entry and Double Entry System And implement single Entry and Double Entry system
			2. To analysis of consignment transaction and accounting treatment of consignor and consignee
			3. Explain the process/procedures to maintain branch account and its treatment. 4. To take corrective Measures of Profit / loss made by Branches
			5. Describe the procedure for determination of insurance claim 6. To calculate insurance claims lodged with insurance company.
9		Commerce II - 76106	1. Explain the fundamentals of services, and plans regarding various strategies to increase service and trends in services.
			2. Describe retail changes in India with global perspective and converses on problems and prospects in retailing.
			3.To explain the concept and application of ITES , regarding BPO, KPO and various e-commerce activities focusing on logistics, debit card credit card etc.
			4.Describe the application of ecommerce its models and transition of ecommerce in Indian as well as global scenario
10	II	Business economics II- 76107	1.To analyze the features, short run and long run equilibrium of the two extreme cases of market structures
			2. To explain the functioning of Imperfect Competition market structures.
			3.To use/implement various cost-oriented pricing methods
			4.To explain the meaning, importance and the different steps involved in capital budgeting
11	II	Business Communication II - 76108	1 To write official correspondence and make effective presentations.
			2 Explain the process and nature of communication.
			3 Describe the barriers to effective communication and learn to remove them
			4 Prepare/writeresume ,business report and business letters.
			5 Demonstrate confidence in facing job interviews.
			6 Demonstrate business etiquette and protocol as an integral part of their personality
12	II	EVS II- 76109	1. Describe the need and importance of waste

			management.
			2. Explain the impact of Industrial development on Agriculture
13	II	FOUNDATION COURSE II- 76110	1. To analyses the impact of liberalization, privatization and globalization on Indian economy and society.
			2. To appraise to role played by human rights in overall societal development.
			3. To assess the ecologies and their interconnectedness and environmental degradation.
			4. To identify the causes of stress and conflict in individuals and society.
			5.To explain various types of conflicts and ways of managing stress
14	II	MATHS II-76101	1. Apply the fundamental concept in Shares, mutual funds, investment and other financial services.
			2. To evaluate total number of possibilities to perform a particular task and to apply the knowledge of mathematical principles to find the optimum solution of real world problems.
			3. To apply the knowledge of measures of central tendencies and to evaluate the measure of dispersion in the given data.
			4. To evaluate the total probability of an unbiased experiment.
			5. To apply the knowledge of mathematical modeling in different situations to find the best decision in business.
15	II	FOUNDATION COURSE III-79301	1. Identify human rights provisions, violations and redressal, assess different cast categories, people with disability, children, women, elderly people and their constitutional & legal rights
			2. Practice dealing with environmental concerns, assess dealing with disaster & human rights issues in addressing disaster
			3. Assess science & technology, development of science, identify science and superstition & discuss science in everyday life.
			4. Review soft skills for effective interpersonal communication, all the importance & barriers of communication , assess leadership skills & self improvement

16	III	AFM III-79305	<ol style="list-style-type: none"> <li>1. Describe the process of preparation of final account of admission, retirement and death of partners.</li> <li>2. To analyze the Profit / loss of the firm at the time of pre and post of admission, retirement and death of partners.</li> </ol>
			<ol style="list-style-type: none"> <li>3. Apply the concept of piecemeal Distribution of cash among the partners.</li> </ol>
			<ol style="list-style-type: none"> <li>4. Describe the purpose of amalgamation and the methods of amalgamation accounting procedure.</li> </ol>
			<ol style="list-style-type: none"> <li>5. Explain the concept of conversion of partnership firm into a company</li> <li>6. Compare the distribution of shares / debenture and cash.</li> </ol>
17		INTRODUCTION TO MANAGEMENT ACCOUNTING- I 79310	<ol style="list-style-type: none"> <li>1. Explain the concept of capital budgeting with reference to time value of money.</li> </ol>
			<ol style="list-style-type: none"> <li>2. Explain the functions, advantages, limitations of management accounting</li> </ol>
18		Commerce III- 79311	<ol style="list-style-type: none"> <li>1. To explain management concept, functions, managerial skills, competencies and evolution of management thoughts.</li> </ol>
			<ol style="list-style-type: none"> <li>2. To describe the importance of planning, management by objectives and decision making techniques</li> </ol>
			<ol style="list-style-type: none"> <li>3. To explain the steps and structure of organization, departmentation and delegation of authority.</li> </ol>
			<ol style="list-style-type: none"> <li>4. To describe the importance and factors of motivation, leadership and controlling</li> </ol>
19		BUSINESS ECONOMICS III 79312	<ol style="list-style-type: none"> <li>1. To explain the basic concept of macroeconomics.</li> </ol>
			<ol style="list-style-type: none"> <li>2. To implement the demand and supply analysis in business applications</li> </ol>
			<ol style="list-style-type: none"> <li>3. To describe the production and cost structure under different stages of production.</li> </ol>
			<ol style="list-style-type: none"> <li>4. To understand the pricing and output decisions under various market structure.</li> </ol>
			<ol style="list-style-type: none"> <li>5. To help students understand and apply the various decision tools to understand the market structure.</li> </ol>
20		BUSINESS LAW I- 79306	<ol style="list-style-type: none"> <li>1. To analyze various methods/types of contracts.</li> </ol>
			<ol style="list-style-type: none"> <li>2. To examine &amp; interpret the provisions of various laws and rights against the duties of principal &amp; agents, bailor &amp; bailee, pawnor &amp; pawnee.</li> </ol>
			<ol style="list-style-type: none"> <li>3. To interpret obligations of unpaid seller under Sale of Goods Act.</li> </ol>
			<ol style="list-style-type: none"> <li>4. Apply laws governing negotiable instrument &amp; negotiation in</li> </ol>

			practice.
21		COCOMPUTER PROGRAM I-79324	1. Describe the meaning and basic components of a computer system
			2. Describe the use of hardware and software in business environment
			3. Use of Algorithm, flowchart in computing.
			4. Practice/demonstrate C programming language
22		FOUNDATION COURSE IV-79301	1. Describe significant, contemporary rights of citizens and other important acts, interpret various laws & their legal consequences, examining provisions of all the laws.
			2. Examine environmental principals, appraise all those sustainable development goals and environmental principles and describing approaches to ecology in depth
			3. Discuss of various technology by science in depth, generalize laser technology, satellite technology information & communication technology, nanotechnology in detail.
			4. Discussion of various technology by science in depth, generalize laser technology, satellite technology information & communication technology, nanotechnology in detail.
		AFM IV-77705	1. Describe the concept and types of companies 2. Explain the procedure of formation of company
23			3. Apply accounting methods for issue of shares, forfeiture and re-issue of shares, issue of bonus shares. 4. Evaluate the concepts of redemption of preference shares, sources of redemption, accounting procedure of redemption and preparation of balance sheet of the company immediately after redemption
			5. Demonstrate basis of redemption, Apply methods of redemption conversion of debenture, redemption of both preference shares and debenture and prepare of balance sheet of the company immediately after redemption.
			6. Prepare pre and post incorporation calculation. Prepare of balance sheet after calculation of pre and post incorporation profit / loss.
24		ADITING - 77706	1. To explain the basics of Auditing such as meaning, procedures, need, limitations, Errors and Frauds, principles and types of audit.

			2. To explain the methods & importance of preparing audit plan, audit program, audit working papers, audit notebook and files.
			3. To compare different auditing techniques for test or routine checking and factors responsible for selection of type of check.
			4. To describe the importance of Internal control and Internal audit and check system within the organization.
			5. To Critically examine the concept of Audit sampling and learn the methods of selecting a sample for conducting audit.
			6. To investigate the methods of doing Audit of income, Audit of Expenditure, Audit of Assets and Audit of Liabilities and understanding the documentation/Evidences required under each case.
25		Commerce IV-77710	1. Explain the functions of production management, inventory management, and quality management.
			2. Describe recent trends in finance
26		BUSINESS ECONOMICS IV-77711	1. To explain the basic concept of macroeconomics.
			2. To use/implement the demand and supply analysis in business applications
			3. To describe the production and cost structure under different stages of production.
			4. To describe the pricing and output decisions under various market structure.
			5. To apply the various decision tools to understand the market structure.
27		BUSINESS LAW II-77712	1. Describe the procedures for operation, registration of company & compliance as per Companies Act., Partnership & LLP
			2. Interpret the accountability & responsibility of the employer & employee, Members & authorities
			3. To analyze various kinds of companies. Doctrines, & Documents
			4. Explain the documents necessary for the registration under Copyright, Patent & Trademark Act.
			5. To describe the significant provisions of the Consumer Protection Act & competition Act
28		COCOMPUTER PROGRAM II-77724	1. Describe Internet, Network and related concepts.
			2. Describe the concept of Database Management System (DBMS)
			3. Describe MS-ACCESS Database.
			4. Describe create database, and perform various

			commands related to database
29		COMMERCE V- MARKETING MANAGEMENT 23114	1. Intercepts and familiarizes students with different and basic concepts of marketing mix, MIS and Marketing Research.
			2. Describe marketing challenges faced by marketing managers in 21st century
			3. Makes students aware about competitive strategies for market leader, and various aspects of market
			4. Demonstrate strong conceptual knowledge in the functional area of marketing management.
			5. Demonstrate effective understanding of relevant functional areas of marketing management and its application
30		ECONOMICS V- 23113	1. To analyze the functioning of the Indian Economy with respect to Social infrastructure, Sustainable Development and Foreign Investment.
			2. To analyse the National Agricultural Policy and other features of the agricultural sector
			3. To explain various reforms in Industrial and Service sector
			4. To analyze recent trends, issues and challenges in Banking sector and Financial markets
31		FINANCIAL -23101 ACCOUNTING VII	1. Apply the legal provisions related to sources of buy-back and preparation of financial statement after buy-back.
			2. Apply provisions and procedure of Internal reconstruction and preparation of financial statement after reconstruction.
			3. Preparation of Investment Account in columnar form as per AS-13 based on income earning i.e. Fixed Income bearing and Variable Income bearing .
			4. Preparation of Final Accounts of Companies as per provisions of Companies Act.2013, Schedule III
			5. Apply Fundamental principles of Professional Ethics and Ethical Behavior and Implications for Accountants.
32		COST ACCOUNTING- 23107	1. To interpret the objectives, scope, classification and elements of cost along with coding system and Cost behavior pattern.
			2. To demonstrate the procurement procedures, Inventory control and Inventory Accounting.
			3. To Analyze Attendance and payroll procedures, Labour turnover, Utilization of labor, Efficiency rating Procedures and Remuneration systems/incentive schemes.
			4. To examine functional analysis and Behavioral analysis of

			Overheads Accounting.
			5. To describe Classification of costs, cost centre, profit centre, Investment centre and cost sheet.
			6. To implement problem solving based on Preparation of Cost sheet and Reconciliation of cost and financialaccounts.
33		COMPUTER PROGRAMING-23120	1. Describe the basic network structures such as LAN, MAN, WAN.
			2. Demonstrate/practice Create database, and perform various commands related to database.
			3. Practice to use excel and its features.
34		DIRECT TAX -23115	1. Identify the technical terms like Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer etc related to direct taxation.
			2. Determine the residential status of an assessee and compute the taxable income of assesses with different residential status.
			3. Compute income from salaries, house property, business/profession, capital gains and income from other sources.
			4. Explain the various benefits/ deductions under Chap VI-A of the Income tax act, 1961 which are deducted from the gross total income of Individual assessee.
			5. Compute the net total income of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act,1961.
35		COMMERCE VI HUMAN RESOURCE MANAGEMENT-83014	1. To describe the concept of human resource management and to understand its relevance in organizations.
			2. Demnstrate skill set for application of various HR issues.
			3. To analyze the strategic issues and strategies required to select and develop manpower resources.
			4. To integrate the knowledge of HR concepts to take correct business decisions
36		ECONOMICS VI-83013	1. To compare various theories of International Trade
			2. To explain Commercial Trade policies and various barriers to Free Trade
			3. To make students aware of the structure and importance of Balance of Payment and the purpose of

			WTO.
			4. To describe the role of Central Bank in Foreign Exchange Rate Management and the determination of Exchange Rate
37		FINANCIAL ACCOUNTING VIII-83001	1. Apply provisions of AS-11 for translation of Foreign Currency
			2. Preparation of Statement of Underwriters Liability and Underwriting commission
			3. Preparation of Liquidators Final Statement of Accounts and Liquidators Remuneration
			4. Apply Statutory Provisions and Preparation Financial Statement as per LLP Act.2008.
			5. Calculation of Purchase Consideration and Procedure of Amalgamation of Companies as per AS-14
38		COST ACCOUNTING-II-83007	1. To explain the concept of Cost control accounts, its importance, advantages and disadvantages and developing
			2. Problem solving approach on preparation of cost control accounts.
			1. To describe the meaning of Contract costing and its basics and to be aware of the methods of solving Business contract costing problems.
			2. To explain the concept of process costing and its basics and to apply the same in problem solving approach of Process costing.
			3. To explain the terms of marginal costing, standard costing
			4. Demonstrate problem solving based on marginal costing excluding decision making and standard costing based on material and Labor variances only.
			5. To use the modern costing techniques such as Target costing, Life cycle costing, Benchmarking, ABC costing.
			6. To demonstrate the skills of applying cost concepts through various problem solving situations of day to day Business activities.
39		COMPUTER PROGRAMING-83020	1. Describe the various types of E-commerce.
			2. To Plot Column, Line, Pie and Bar charts for the given data.
			3. Describe and practice to Design, formulate, and construct applications with visual basic.
40		DIRECT TAX –II 83015	1. To explain the concepts indirect tax and GST from the pre-GST period to post- GST period.
			2. To explain the concepts of GST, Need for GST, Dual GST

			Model and various related Definitions
			3. To describe the Scope of Supply, Non taxable Supplies, Composite and Mixed Supplies, Composition Levy, Levy and Collection of tax, Exemption from tax.
			4. To explain the implications of Input Tax Credit & Payment of Tax.
			5. To describe the eligibility for registration and procedure for registration, Deemed registration, Cancellation of registration