

MATUSHRI PUSHPABEN VINUBHAI VALIA COLLEGE **OF COMMERCE**

FYBCOM SEM 1

PROGRAM OUTCOME

On the successful completion of the B Com program:

PO1: Enables students to develop in accounting and general subjects. The program matures the students to be responsible graduates.

PO2: The curriculum of this program offers industry-based subjects that enable them to face the challenges of the real world.

PO3: Strengthen learners' capacity in varied areas of Commerce and industry aiming toward holistic development of learners.

PROGRAM-SPECIFIC OUTCOME

PSO1: It intensifies learners' ability to proceed into various managerial positions, banking sector, government employment, stock agent, etc

PSO2: Learners will be entitled to prove themselves in different professional examinations like CA, CS, CAT, UPSC, and MPSC.

MATUSHRI PUSHPABEN VINUBHAI VALIA COLLEGE **OF COMMERCE**

ACCOUNTANCY & FINANCIAL MANAGEMENT -I-

OBJECTIVE:

1. To upgrade knowledge of the fundamentals of Accounting. It starts with Accounting standards to final account of different businesses
2. To understand the in-depth knowledge about distinguishing between Capital & revenue items, valuation of Inventory, and accounting for Hire purchases.

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO 1: The learner gets knowledge of the basic accounting standards to be followed. It enhances skills in different methods of valuation of inventories

CO2 : Learner aims to Develop skills to draw conclusions about the profit and loss and about the financial position of the business .

CO 3 : Learner Creates the basis for application of allocating expenses and revenue department wise.

CO 4 : Enables learners in calculating the interest and its continuous accounting effects from Journal to final accounts.

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BUSINESS ECONOMICS

OBJECTIVE:

1. To familiarize the students with various concepts, approaches of microeconomics that can be applied to the business decision, the scope of Business Economics, learners have a good grip on concepts like opportunity cost, marginal analysis, basic economic relations, and equilibrium price in the market
2. To develop analytical and problem-solving skills in the complex market situations and succeed in professional world

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO1: Learners are introduced to basic tools for economic analysis and know how they operate in case of an individual economic units/output

CO2: Develop Knowledge of concepts of microeconomics related to demand and supply use of marginal analysis in decision making.

CO3: Examining the concepts of estimations and learning to develop methods of Demand Forecasting in relation to the real world Learner develop analytical ability in terms of Supply and production decisions

CO 4: Learners are able to understand the relationship between cost and output, recognize the economic impact of learning in the long run, and calculate the break-even level for individual firms.

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BUSINESS COMMUNICATION-

OBJECTIVE :

1. Learners will be able to communicate effectively as the course provides an overview of prerequisites of Business Communication.
2. Develops learner human skills, interpersonal skills, effective oral, writing and listening skills among learners and facilitates their abilities to work collaboratively with others in the corporate world.

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO1: Learner creates the understanding of basic concepts, methods, and modes of communication which enables them to interact effectively.

CO2: Learners should be able to apply concepts of business ethics and overcome the areas which can hinder communication.

CO3: Enables learners with application skills of business correspondences.

CO 4: Develop learners' ability to analyse, interpret and edit the content and develop effective writing skills so as to enable them to write in a clear, concise, persuasive, and audience-centric manner.

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COMMERCE -I

OBJECTIVE :

1. To expose students to concepts used in the commerce world.
2. To provide them adequate knowledge about Business Environment, Planning, and Entrepreneurship

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO1: Learner builds the knowledge of basic concepts of Business and the latest trends and strategies used in Business.

CO2: Learners can examine any business environment and also get knowledge related to the concept of international business.

CO3: Enable learners to learn the methods for applying the skills of Business Planning for setting up business.

CO 4: Learner evaluates the importance of Entrepreneurship to get self-employed and the ability to develop more confidence among women to enter into entrepreneurship.

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FOUNDATION COURSE -I

OBJECTIVE :

1. To make students socially aware of societal problems and develop their positive outlook to the same.
2. To develop preliminary understanding related to culture, social, constitutional and political aspect for better survival in the real world
3. To develop practical knowledge through project work

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO1: Recall concepts of religion, caste, gender, and linguistic diversity in relation to the Indian situation.

CO2: A sensitized approach towards social problems of disparity arising out of gender inequality and discrimination plaguing Indian society.

CO3: Creates an understanding of the cause of conflicts and inequality manifested due to the caste system, and intergroup rivalry

CO4: To enhance the application based knowledge of fundamental duties and maintain peace and harmony in the community

CO 5: Evaluate the implications for inclusive politics

CO 6: Create practical knowledge through project work on topics covered in the course

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ENVIRONMENTAL STUDIES

OBJECTIVE:

- 1 To develop students' knowledge of the environment and human impact on the factors leading to environmental degradation.
2. To develop skills in ways to handle environmental problems and identify solutions to minimize the impact of degradation.

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO1: Build knowledge on core concepts and methods from the ecosystem

CO2: Learns to examine the problems in context with environmental issues and ways to develop a sustainable environment.

CO3: Learner develops analytical ability to understand the pattern of population growth and measures to control the population.

CO 4: Developing learners' evaluative skills through concepts of migration and stress on urban population also develops the concepts of the emerging trend of smart cities.

CO 5: To sharpen and develop their geographical skills regarding mapwork and they will learn to recognize common map symbols.

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MATHEMATICAL & STATISTICAL TECHNIQUE -1

OBJECTIVE :

- 1 To familiarise the students with various concepts of Statistics that can be applied to analyse the business decision
- 2 To develop analytical and problem solving skills in complex market situation and succeed in professional world

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO1: To develop learner's knowledge in investment skills in shares and mutual funds.

CO2: To interpret the linear programming problems which enables them to make decisions based on commercial applications

CO3: To develop analytical skills for research based on various types of averages.

CO4: To evaluate possibilities in various business decisions based on various Probability theories.

CO5: To create the ability to make optimum decisions in different situations in order to maximize profit or minimise the cost in relation to any business.

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BUSINESS ECONOMICS -II

OBJECTIVE :

- 1 To give in-depth knowledge of the functioning of different markets.
- 2 To understand the pricing practices with reference to capital budgeting

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO 1: The learner level is introduced to the concept of Perfect competition of markets with reference to the equilibrium of firm

CO 2: The learner is made familiar to different markets, their possible competition, and their survival in the economy

CO 3: The student is made aware of different pricing methods.

CO 4: The student is introduced to Investment appraisal with reference to calculations of values.

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MATHEMATICAL AND STATISTICAL TECHNIQUES II

OBJECTIVE :

- 1 To enhance the student's logical applications and improve his IQ levels.
- 2 To develop the analysis capacities of students.

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO 1 : To find the maximum and minimum value of the function by using derivative test.

CO 2 : The learner is able to interpret the technical calculations of interest formula based on practical applications

CO 3 : The learners use scatter plots to determine the relationship between variables .

CO 4 : It can be used to examine how the changes associated with the chosen data point compare to shifts in other variables over the same time period.

CO 5 : The students evaluate the probability of working under different possibilities.

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BUSINESS COMMUNICATION -II

OBJECTIVE :

1. To enhance students communication skills so as to enable them to comprehend instructions and become critical listener.
2. To develop effective business writing skills and also to equip students with efficient spoken language skills that enable them to be confident in working in teams in organisations.

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO 1: The learner is trained to participate in group discussions, face-to-face interviews, and ways to maintain public relations.

CO 2 : The learner's capacity is enhanced to draft letters as required under different Acts

CO 3: The learner is also made to draft reports, wherein narration skills and memorization gets developed

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FOUNDATION COURSE -II

OBJECTIVE :

- 1: To create awareness among students about Indian culture and module them to become good human beings.
- 2: Students to stay composed in different stressful situations and make them mentally strong. In a way a positive personality is developed among the young graduates to become.

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

- CO 1:** The learner is exposed to the international scenario with reference to Indian society.
- CO 2:** The learner is made aware of different fundamental Human rights.
- CO 3:** The student is made to realize the necessity of maintaining a natural environment.
- CO 4:** The ultimate focus is the overall development of students moral & ethical values and making them capable of facing all ups and downs of life.

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COMMERCE - II

OBJECTIVE:

1. To make the student aware and analyse two different worlds i.e. service industry and retailing.
2. To make the student techno-savvy by imparting theoretical knowledge about online business opportunities.

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO 1: Impart student's knowledge about the opportunities & challenges of Service industry and develop concept of Marketing mix for services.

CO 2: The learner's knowledge is enhanced about the retailing business along with changing scenario at the national & global levels.

CO 3: Learner develops the knowledge of modern trends in the service sector and applies them practically.

CO 4: Learner examines practical knowledge of online services and challenges to e-commerce.

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ACCOUNTANCY & FINANCIAL MANAGEMENT -II

OBJECTIVE :

1. To make the student well versed with maintaining of accounts of different types of business done under sole proprietorship and partnership.
2. To prepare the student to enter the business world by imparting fundamental accounting knowledge

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO 1: The Learner is enabled to convert the single entry system of book-keeping records into double entry system of book-keeping.

CO 2: The Learner synthesizes maintaining books of accounts when goods are sent on consignment with different techniques.

CO 3 The Learner is enabled to the application of Branch accounting under different techniques of Debtors system and Stock and Debtors system.

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CO 4: Learner gets acquainted with the accounting procedure and the process related to Fire insurance and its claim.

ENVIRONMENTAL STUDIES -II

OBJECTIVE :

1. The learner realises the importance and necessity of maintaining the environment.
2. To sharpen the learner's general awareness of surroundings.

COURSE OUTCOME

After completion of this course, the outcome will be as follows

CO 1: Makes students aware about the correct methods of disposing of waste, which is the top most need of the hour.

CO 2: The student comprehends the adverse effects of agriculture and Industrial development on the environment.

CO 3: To build knowledge about potential tourism in India

CO 4: To build knowledge about the Environmental movements that occurred in history.

CO 5: To sharpen geographical skills regarding mapwork of Mumbai & Konkan

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SEM III

FOUNDATION COURSE – III

OBJECTIVE :

- 1.** To make students socially aware of issues related to Human rights and environmental concerns which enable them to develop as better citizens.
2. To acquaint students with technological development and their relevance in day to day life
3. To develop practical knowledge through project work

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO1: Recall of concepts of Human Rights violation and the effective way of Redressal mechanism

CO2: Develop learners technique of examining the disaster management and mitigation technique

CO3 : Builds Learners analyzing skills on role of science in exploding myth.

CO4: Create effective interpersonal skills in the learner which brings great success in corporate world

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BUSINESS ECONOMICS -III

OBJECTIVE :

1. To introduce basic analytical tools of macroeconomics that will help learner understand how an economy works .
- 2.To develop thorough understanding of some of the significant macroeconomics theories & principle and its application

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO1: Learner learn knowledge of basic concepts of macroeconomics

CO2: Learner Comprehend various theories of theories and their relation to real market

CO3: Development of an application based on inflation and unemployment which is related to the real market situation

CO4: Develops evaluative skills to study the Rate of Inflation and its effects on the economy and society

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COMMERCE -III

OBJECTIVE :

1. To introduce basic concepts of Management and enhance learners' ability to use this concept in industrial world.
2. To develop management interpersonal and leadership skills through various theories and concepts and apply them to succeed in professional world

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO1: To enhance the knowledge of basic concepts, various theories and approaches applicable in management

CO2: Learner develops the skill to take right decision by application of various techniques

CO3 : Learns to analyse various factors influencing span of control and delegation of authority

CO4: Develops evaluative skills to take proper control measures in business

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ADVERTISING-I

OBJECTIVE :

1. To introduce key principles of advertising which enable learners to make product awareness campaign successful in the market
2. To familiarize the learner with various strategies that help them to capture maximum market share

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO1: To develop the concept of the role of advertising in an organization's marketing process

CO2: To examine and develop skills to operate as an advertising professional in an advertising agency

CO3 : To identify and analyse the various perspective concerning the social , economical and ethical aspect of advertising

CO4: Create brand image in the minds of the consumers through various media .

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ACCOUNTANCY AND FINANCIAL MANAGEMENT III

OBJECTIVES:-

1. To give in- depth knowledge about final accounts of Partnership firm , Calculation of purchase consideration etc
2. To gain the knowledge of amalgamation and its methods, journal entries of Issue of Share , Debenture and preference shares etc

COURSE OUTCOME

After completion of the course, the outcome will be as follows -

CO 1 :- To increase knowledge in the process of preparation of final account of admission, retirement and death of partners.

CO 2:- To get the knowledge of internal and external liabilities , implementing method of piecemeal distribution of cash etc

CO 3:- Learners gets well versed with the concept of amalgamation, methods of amalgamation and accounting procedures

CO 4:- To evaluate the procedure of conversion of partnership firm into a company and method of purchase consideration , distribution of purchase consideration and distribution of securities and cash appropriately.

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BUSINESS LAW – I

OBJECTIVES:-

1. To Impart Basic knowledge about contracts and types of contracts.
2. To learn the different Negotiable Instruments for transfer of value in terms of money and sale transaction of moveable property.

COURSE OUTCOME

After completion of the course, the outcome will be as follows:-

CO1:- To learn basic concepts of Contract and kind of contracts provisions of consideration , free consent etc

CO2: - To provide information on Contract of Indemnity, Guarantee and bailment , pledge and agency.

CO3: - To gain in-depth knowledge about Sale and Agreement to sale , conditions , right to unpaid seller etc

CO4: - To gain understanding of negotiable instruments and its type , Promissory notes , Bills of Exchange and rules related provisions.

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INTRODUCTION TO MANAGEMENT ACCOUNTING

OBJECTIVE:

- 1.To enable students to acquire the knowledge of concepts, techniques and methods of management accounting and working capital management and capital budgeting
2. To develop an understanding related to time value of money, investment decisions and financial decisions. To make students develop competence with their usage in managerial decision making and control.

COURSE OUTCOME

After completion of this course the outcome will be as follows :

CO1 :To recall the concept, nature, scope and functions of management accounting and differentiate management accounting with financial accounting. To prepare financial statements in accordance with the appropriate accounting standards

CO2: To create practical knowledge of analysis and interpretation of financial statements and to enhance the application of different Accounting ratios.

CO3: To develop a position to estimate working capital requirements and its implications in case of trading and manufacturing organization and calculate operating cycle.

CO4: To enhance the application based knowledge of techniques of capital budgeting and evaluate the implications of various techniques on Investment decisions .

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COMPUTER PROGRAMMING-I

OBJECTIVE:

1. To acquaint students with in-depth knowledge about the computer system
2. To provide students with the knowledge and tools that will allow them to design and implement effective programs.

COURSE OUTCOME:

After completion of this course, the outcome will be as follows:

CO1: Identify the hardware components of a computer and the peripheral devices outside the computer. Explains the relationships between the components of a computer and how data are transferred among the components.

CO2: Demonstrate problem-solving skills. Identify the software running on a computer.

CO3: Demonstrate basic level of competency in programming and logic skills.

CO4: Apply the skills that are the focus of this program to business scenarios

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CO5: Practical hands on training in programming.

SEM IV

BUSINESS LAW – II

OBJECTIVES: -

1. Acquaints students with laws related to the Indian Companies' Act 2013, IPR, Partnership Act 2008, and Consumer Protection Act.
2. Provides a brief idea about the frame work of Indian business laws.

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO 1 :- To regain to concept of Company , types of companies , Memorandum of Association and Article of Association etc

CO 2:- To provide information of provisions related to Patents , Copyrights , Trade Marks Geographical Indications etc

CO 3:- To gain in-depth knowledge about Indian Partnership Act ' 1932 and LLP Act ' 2008.

CO 4:- To gain understanding of rules related with Consumer Protection Act , 1986 and Competition Act, 2002.

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ACCOUNTANCY AND FINANCIAL MANAGEMENT IV

OBJECTIVES:-

1. To acquaint with the accounting aspects of the issue of shares, forfeiture and re-issue of shares and redemption of preference shares etc
2. To be familiar with accounting aspects of redemption of debentures and to find out net profit from pre and post incorporation period.

COURSE OUTCOME:

After completion of the course , the outcome will be as follows:-

CO 1 :- To gain the knowledge of accounting for the issue of shares, forfeiture and re-issue of shares, issue of bonus shares, and classification of reserves.

CO 2:- To learn the concept of redemption of preference shares, sources of redemption, accounting procedure of redemption, and preparation of the balance sheet of the company immediately after redemption.

CO 3:- To get the knowledge of the basis of redemption, methods of redemption, conversion of debentures, redemption of both preference shares and debentures and preparation of balance sheet of the company immediately after redemption.

CO 4:- To analyse pre and post incorporation profits and preparation of balance sheet after calculation of pre and post incorporation profit/loss.

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AUDITING

OBJECTIVE :

1. To introduce students to an extension of accounting, that is auditing a practical subject taught theoretically, from basics to major techniques.
2. To enhance professionalism in conducting all preliminary audit procedures.

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO1 : To give knowledge to students about the basic purpose, terms, types of auditing.

CO2: To enhance knowledge about audit planning, procedures and documentation.

CO3 : To comprehend the learner's knowledge of auditing with different procedures for Internal audit

CO4: To widen the learner's knowledge about using auditing tools for each and every accounting points.

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BUSINESS ECONOMICS IV

OBJECTIVE :

1. To comprehend the Government's role in an economy, its financial administration and fiscal management.
2. To enhance learner about generation of Public revenue and incurring of public expenditure

COURSE OUTCOME

After the completion of this course, the outcome will be as follows :

CO1 : The learner will be given knowledge about raising public finance with reference to fiscal functions, markets, and government

CO2: The learner is introduced to different types of taxes and its economic effects.

CO3: The learner's knowledge evolves about the importance of public expenditure theories, importance and burden.

CO4: The learner is introduced to the Indian Budget, its different fiscal policies with intergovernmental fiscal relations.

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COMMERCE IV

OBJECTIVE :

1. To enhance learner's knowledge about criteria for increasing production and productivity comprehended with inventory management.
2. To enable the learner to understand the money market with reference to SEBI regulations and credit rating agencies.

COURSE OUTCOME

After the completion of this course, the outcome will be as follows:

CO1 : For rapid progress, the learner is given knowledge about strategies for increasing production, productivity with a full proof plan of managing inventory in the business.

CO2: To increase the learner's knowledge in production needs to learn to focus on the quality of goods as well services

CO3: It introduces the Indian Financial market through Depositories, Credit rating agencies along with SEBI guidelines

CO4: Knowledge is imparted about mutual funds options of investment along with commodity and derivative markets.

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ACCOUNTANCY AND FINANCIAL MANAGEMENT IV

OBJECTIVE :

1. Upgrading learner's accounting knowledge from partnership to company accounts.
2. The learner is gradually introduced to issue and redemption of shares & debentures.

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO1: The learner has explained the procedure and accounting of raising share capital and long-term borrowings under different possibilities.

CO2: The learner is taught the redemption of share capital and long term borrowings as per companies act, 2013 under different possible methods.

CO3: The learner understands bifurcation of expenses and revenues prior and post-incorporation of company.

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AUDITING

OBJECTIVE

1. To enhance students' knowledge of theoretical subject Auditing with the base of Accounting.
To develop an understanding about Audit planning procedures and documentation
2. To acquaint students with different techniques of Auditing and Internal Audit.

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO1: To infer knowledge of objectives of Auditing and concept of Errors, frauds and to differentiate between types of Audit.

CO2: To enable students to reproduce the concept of Audit planning, Audit Programme, Audit evidence, Audit procedures and Audit Techniques, Audit working papers and Audit Notebook.

CO3: To examine the different techniques of Auditing and determine Internal Control and Internal Check and to evaluate internal and statutory Audit

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CO4: To enable students to analyse the procedure of Vouching for obtaining Audit evidence. To enable ascertaining the value of Asset and liability through Verification of books of accounts.

FOUNDATION COURSE IV

OBJECTIVE:

1. To make the students is explained about the rights of Citizen
2. To make the students is groomed to enter the Industry by orienting him with the theories.

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO1: To enable students to be aware of various rights and Public service guarantee acts.

CO2: To enhance students' knowledge about sustainability and environmental concerns.

CO3: To acquaint students with modern technologies features and applications.

CO4: To prepare students for competitive exams and develop communication skills.

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ADVERTISING II

OBJECTIVE :

1. Introducing students to the colourful world of advertisement from marketing point of view.
2. Learner's creative and marketing skills are enhanced.

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO1: To acquaint students with traditional and new age media.

CO2: The student is given knowledge about planning advertising budgets, media planning and concepts of advertising campaign.

CO3: The learner is introduced to creative skills in advertising

CO4: The learner is further introduced to broadcast ads, storyboard, copyrighting and illustrations.

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COMPUTER PROGRAMMING-II

OBJECTIVE:

1. To acquaint students with the concept of database management system
2. To demonstrate basic understanding of network principles.

COURSE OUTCOME:

After completion of this course, the outcome will be as follows:

CO1: Enhance knowledge in network principles and internet connections

CO2: Introducing to the database concepts

CO3: Experience how to manage data by using database management system

CO4: Experience on how to use MS Access for constructing and utilising database application

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COMMERCE – V (MARKETING)

OBJECTIVES

1. To make the students aware about the basic aspect of marketing
2. To note about marketing process for different types of products and services

COURSE OUTCOME

After completion of the Course the outcome will be as follow

CO1. To demonstrate strong conceptual knowledge in the Marketing research, MIS, Consumer behaviour

CO2. Identify and illustrate the various component of Marketing Mix, Packaging and services

CO3. To design the various physical distribution strategy and use the elements of promotion mix and recall the emerging trend and skill required in selling

CO4. To follow Ethics and competitive strategy as a market leader and to construct rural marketing strategies, to recall new trend in Digital marketing and importance of green marketing.

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DIRECT TAX - SEM V

OBJECTIVES :-

1. To gain more knowledge about the working concepts in Taxation can be used in tax management.
2. To provide a link between taxation laws and real-world problems through cases and examples.

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO 1 :- To gain the basic information about definitions and terms related to direct taxation

CO 2 :- To implement the provisions related with residential status thus making them understand the scope of total income for assesses with different kinds of residential status.

CO 3 :- To acquaint them with exemptions under section 10.

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CO 4:- To acquaint them with computational provisions under the heads “Salary Income” , “Income from House Property” , “Profits and Gains of Business / Profession” , “Capital Gains” , “Income from other Sources” and head wise computation for these heads of income.

CO 5:- To know the various deductions under Chap VI-A of the Income tax act, 1961 and to compute net total taxable income of an assessed after reducing the deductions from the gross total income earned from all or either of the five heads of income.

EXPORT MARKETING

OBJECTIVES

1. To have an insight in the field of exports
2. To imbibe as a vital indicator for nation’s social, economic and political growth

COURSE OUTCOME

After completion of the Course, the outcome will be as follow

CO1. To demonstrate strong conceptual knowledge in export marketing, risk, and problems related to export marketing

CO2. To analyse the global framework for export marketing, trade barriers, economic grouping and need for overseas market research

CO3. To Identify India’s foreign trade policy and the role of the Directorate General of Foreign trade

CO4. To recall various export incentives and assistance available to Indian exporters

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COST ACCOUNTING

OBJECTIVES :-

1. To learned the costing methods which helps in determining price of a product and cost reduction in decision making.
2. To apply various payment rate methods for labour and preparation of cost sheet and reconciliation between Cost Sheet and Financial Accounts.

COURSE OUTCOME

After completion of the course , the outcome will be as follows:-

CO 1 :- To gain knowledge of cost and costing, elements of cost Advantages and Disadvantages of Cost Accounting.

CO 2 :- To examine the procedure of storekeeping, documentation of material receipt and issue, how to use a technique for setting stock levels, calculation of Economic Order Quantity, Methods of valuation of inventory

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CO 3- To apply the various labour turnover methods, payroll systems, remuneration and bonus methods, and also labour cost calculation methods.

CO 4 :- To analyze different types of overheads and its classification into various heads and to be able to calculate under and over absorption of overheads and calculation of machine hour rate.

CO 5:- To evaluate the concept of cost unit, cost centres and preparation of cost sheet to find out cost and net profit / net loss of a particular product.

CO 6:- To create a reconciliation statement to find out the reasons for difference in the net profit / net loss as per cost and financial records

FINANCIAL ACCOUNTING

OBJECTIVE :

1. Introducing learners to and accounting of companies as per Companies act
2. Acquaint learners about managing own investments and following ethics while doing business

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO1: The learner becomes well versed with final accounts as per Companies Act, and can read between lines from the Annual report of companies.

CO2: The learner's fundamental accounting is enhanced with procedures of reconstructing a loss making company

CO3 : The learner is given knowledge about the regulations, and accounting treatment as stated in the Companies Act, when equity shares are bought back.

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CO4: The learner is enabled to maintain the summary of his investment in shares and bonds and can comprehend profit or loss on sale or purchase of investment.

CO5: Last but not the least, future accountants are given guidelines and protocols of ethical behaviour in the accounting world.

BUSINESS ECONOMICS SEM V

OBJECTIVE

- 1) To develop a critique of the functioning of the Indian Economy, with respect to Social infrastructure, Sustainable Development and Foreign Investment
- 2) To Compare and contrast the various issues and challenges of the Indian economy.

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO1 Lerner learns the impact of the New Economic Policy and the different policy measures for Sustainable Development and Foreign Investment.

CO2: Learner develops concepts related to the role of agriculture and the problems associated with the sector.

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CO3: Emphasis has been laid on familiarising that learners aware of the recent trends, role and growth of the Secondary and Tertiary sector

CO4: Learner develops concept related to financial markets about the Structure, Growth and Reforms in Financial Markets

COMPUTER SYSTEM AND APPLICATIONS-V

OBJECTIVE:

1. To operate a variety of spreadsheet functions.
2. To examine the application of data communication and database system.

COURSE OUTCOME:

After completion of this course , the outcome will be as follows:

CO1:Identify the Network basics and Infrastructure.

CO2:Experiences how to use MySQL language for constructing and utilizing a database application

CO3: Effectively designs basic SQL queries to retrieve data from the database

CO4: Develop data analysis and employability skills by solving a range of problems using spreadsheet program(Microsoft Excel)

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TYBCOM- BUSINESS ECONOMICS SEM VI

OBJECTIVE

- 1) To enhance the knowledge of students to the various theories of International Trade
- 2) To make students aware of the structure and importance of Balance of Payment and the purpose of WTO.

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO1: Lerner learn about the Terms of Trade and Gains form International Trade

CO2: Lerner develops concept the importance of Economic Integration using case studies.

CO3: emphasis has been laid on Students the ways to correct Balance of Payment disequilibrium and the recent developments in WTO

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CO4: Lerner made aware of the different functions of Foreign Exchange Market and the various theories such as arbitrage, Purchasing Power Parity, etc..

COMPUTER SYSTEM AND APPLICATIONS-VI

OBJECTIVE:

1. To provide an insight of E-commerce and its significance in current business scenario.
2. To provide students with the knowledge and tools that will allow them to design and implement effective programs.

COURSE OUTCOME:

After completion of this course, the outcome will be as follows:

CO1: Analyse different types of portal, payment technologies used in the industry

CO2: Demonstrate proficiency in using complex spreadsheet tools such as formulas and functions.

CO3: Create various types of charts based on data sets defined in a spreadsheet.

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CO4: Students code visual programs by using Visual Basic work environment.

FINANCIAL ACCOUNTING

OBJECTIVE :

1. Introducing learners to accounting of companies and LLP under different circumstances, like survival to closure.
2. Impart basic knowledge to learners about the working of underwriting of shares & debentures.

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO1: The student comprehends the accounting effects to be given in case of amalgamation, absorption and external reconstruction.

CO2: Students are given knowledge of accounting effects in Indian currency when transactions are done in foreign currency.

CO3: Students are made aware about the accounting procedures followed by a liquidator when the company is closed down.

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CO4: Students are imparted knowledge about agreements between company and underwriters alongwith workings

CO5: Students are introduced to the concept of accounting of LLP from formation to final accounts.

EXPORT MARKETING

OBJECTIVES

1. To have an insight in the field of exports
2. Student should get to learn about the growing need and importance of export for our country

COURSE OUTCOME

After completion of the Course the outcome will be as follow

CO1. To demonstrate strong conceptual knowledge in product planning and pricing decision for export marketing

CO2. Student will analyse various factors influencing distribution channel, component of logistic and sales promotion techniques used in export marketing

CO3. Will be able to Identify different methods of payment in export marketing and procedure to obtain the finance for export and what role the Commercial bank play in financing exporters

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CO4. To recall various export registration procedures, shipping and custom stage formalities and importance of documentation for exporting .

COST ACCOUNTING

OBJECTIVES :-

1. To make the students familiar with application of cost techniques
2. To understand the concept of standard and marginal costing.

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO 1 :- To gain knowledge of maintenance of cost a/c. under Non Integrated System through Journal and Ledgers, types of ledger accounts to be prepared and how to record various costing transactions.

CO 2 :- To examine where contract costing is applied, what are the steps in contract costing, how profit is ascertained of complete & incomplete contract.

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CO 3 :- Learner will apply Process Costing method and to process of ascertainment of cost at each stage ; valuation of abnormal gain & abnormal loss, bye product, joint product and its accounting.

CO 4:- To analyse Break even chart and P/V ratio and evaluate the concept of Marginal Costing in Managerial Decision and advantages and disadvantages of Marginal Costing

CO 5:- Learner will evaluate and compares various types of variances , standard setting process and application in Managerial Decisions.

CO 6:- To introduce new concepts in cost accounting its meaning and application.

INDIRECT TAX

OBJECTIVES:-

1. To provide an in-depth study of the various provisions of Indirect taxations laws and their impact on business decision-making
2. To understand the principles underlying the Indirect Taxation Statues with reference to GST

COURSE OUTCOME

After completion of the course , the outcome will be as follows:-

CO 1 :- To know the basic terms of the Goods and Services Tax Act.

CO 2 :- To acquaint with various transactions for supply and identify levy of a particular tax

CO 3 :- To implement various provisions related to the term supply, place of supply, time

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of supply and value of supply.

CO 4:- To analyse and evaluate the provisions of Input Tax Credit.

CO 5:- To acquaint with provisions related to registration under GST Act with practical problems.

COMMERCE – (HUMAN RESOURCE MANAGEMENT)

OBJECTIVES

1. To make students aware of the basic element of Human Resource Management
2. To assimilate various aspects including HRM, HRD, Human relations, leadership, trend, and challenges in HRM

COURSE OUTCOME

After completion of the Course, the outcome will be as follow

CO1. To recall the underlying principles and practices of Human Resource Management for managing people at the workplace

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CO2. It will enhance the commitment and competence of human resources and identify other aspect of HRD for career development, performance appraisal and organizational development

CO3. Illustrate the need for Human Relation Management, leadership, motivation and morale to motivate individuals in any situation to achieve the organisational and individual objectives.

CO4. Identify various trend, and challenges in human resource management with respect to domestic and international HR practices and how to Balance work with life and to overcome the problem of workforce diversity and attrition.