



Vidya Vikas Education Trust's
Lords Universal College, Goregaon West, Mumbai-400104
Affiliated to University of Mumbai

BACHELOR OF COMMERCE

First Year

Semester I

Course Code	Course Name	COs
UBCOMFSI.1	Accountancy and Financial Management-I	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Get insights into the basics of Accounting Standards, Concepts and Principles to have the foot hold in Accounts with the calculations of Inventory valuations by periodic and perpetual inventory system with the help of FIFO and Weighted Average methods.2. Develop professional skills by understanding the final accounts of manufacturing concerns of proprietary firms; it would lay their strong foundation on Accounts and Financial Management.3. Explain Departmental accounting by allocating basis of expenses and income.4. Construct the accounting of Hire purchase by knowing the calculation of interest and hire purchase transactions by asset purchase method based on full cash price.
UBCOMFSI.2	Commerce	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Identify the objectives of business and the new trends prevailing in business.2. State the various constituents of the business environment and their effect on business.3. Recognise the process on how a project is planned and what are the various statutory requirements in promoting the business unit.4. Define the concept of entrepreneur, intrapreneur and discuss the challenges faced by women entrepreneurs in India.
UBCOMFSI.3	Business Economics-I	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Define the scope of business economics and basic economic relations.2. Describe the demand function and measure the elasticity of demand.3. Understand the significance and methods of demand forecasting4. Explain the Law of Variable Proportions-isoquants, ridge lines and least cost.5. Understand and classify various concepts of cost.



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UBCOMFSI.4	Business Communication- I	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Define the basic concepts of Communication and Business Communication.2. Recognise the different channels, methods, and modes of communication in business, and their advantages and disadvantages.3. List out the possible barriers to official communication and ways to overcome them.4. Discuss the importance of Listening skills in business, Business Ethics, and learn etiquette observed in various situations of business.5. Recognise the parts of a business letter and implement how to correspond for various official purposes, as also to prepare a resume.6. Apply the skill of cohesive and coherent writing.
UBCOMFSI.5	Environmental Studies I	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Acquire knowledge about biotic and abiotic components of the environment and its interrelationship with the human being.2. Gather facts about types of natural resources with the causes of degradation. The acquired knowledge can be helpful to implement sustainable strategies for the development, utilization, and conservation of natural resources.3. Get statistics about the status of the population in the world and evaluate the causes of population explosion and its impact on the environment, resources, trade and national and international market.4. Get information about the causes and impacts of urbanization and become acquainted with the concept of the Smart City and sustainable development.
UBCOMFSI.6	Mathematical techniques statistical techniques -I	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Apply the fundamental concept of Shares and Mutual Funds, and would be able to understand the mechanism of investment and savings in private sectors i.e. Banking, Insurance and other financial institutions.2. Evaluate total number of possibilities to perform a particular task and to find optimum solution to problems.3. Apply core knowledge of measurement of central tendencies and dispersion.4. Understand the unbiased experiment Probability.



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UBCOMFSI.7	Foundation Course I	<p>After completing the course the learner will be able to:</p> <ol style="list-style-type: none">1. Analyze various social issues and regional variations according to rural, urban and tribal areas. It would also help students to be socially responsible citizens.2. Be sensitized with issues about gender inequality and its impacts on women in Indian society. It will also highlight the problems of disabled people.3. Recognize the inequalities arose due to caste system and inter group conflicts and examine causes and impacts with reference to Indian Society.4. Comprehend philosophy, structure of Indian constitution.5. Fulfill the fundamental duties for maintaining peace and harmony in Indian Society.6. Analyse significant aspects of political processes in the Indian context and would be able to understand the role of women in Indian Politics.
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First Year

Semester II

Course Code	Course Name	COs
UBCOMFSII.1	Accountancy and Financial Management-II	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Explain the basic purpose of incomplete records by preparing final accounts of proprietary trading concern by conversion method in the accounting system properly.2. Describe the consignment accounting for ensuring the system of financial management appropriately by invoicing of goods at higher price excluding overriding commission, normal loss and abnormal loss.3. Interpret the branch accounting in the accounting system by debtors and stock & debtors' methods of branch accounting.4. Define Fire Insurance claim in the accounting system by computing the loss of stock and ascertainment of claim as per the insurance policy.
UBCOMFSII.2	COMMERCE II	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Understand the nature of service and service process.2. Explain the basic concepts of Marketing mix of services.3. Explain the concept of retailing with emphasis on prospects and challenges of it.4. Discuss recent trends of service sectors with reference to ITES, Banking and Logistics5. Understand the concept of E-commerce and assess its present status in India.
UBCOMFSII.3	BUSINESS ECONOMICS II	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Identify and explain Perfect competition and Monopoly market structure.2. Differentiate between Monopolistic competition and oligopoly market structure3. Get aware of Short run and Long run equilibrium in various market structures.4. Calculate the pricing methods like cost - plus (full cost)/mark-up pricing, marginal cost pricing, discriminating pricing.5. Explain the importance of capital budgeting- steps in capital budgeting and techniques of Investment appraisal.



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UBCOMFSII.4	BUSINESS COMMUNICATION II	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Acquire effective presentation skills.2. State different kinds of group communication and learn to prepare themselves for situations like Interviews, Group Discussion, Meetings and Conferences.3. Know the importance and measures of Public Relations, and ways to prepare a Press Release.4. Adept with different kinds of official correspondence: sales letter, inquiry letter.5. Apply the concept of report writing, drafting business proposals, and summary.
UBCOMFSII.5	ENVIRONMENTAL STUDIES II	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Explain classification, sources and effects on solid waste along with strategies of solid waste management with reference to Mumbai as case study.2. Distinguish environmental problems associated with agriculture and industries and associated national and international trade and commerce.3. Understand socio-economic and environmental impacts of tourism It would also provide detailed insight about the challenges of tourism and the economic potential in India on New tourism Policies.4. Explain the environmental movement and different tools of environmental management to be utilized for the maintaining ecosystem's stability with economic development.
UBCOMFSII.6	MATHEMATICAL AND STATISTICAL TECHNIQUES	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Analyse rate of change in total revenues and quantity sold2. Apply knowledge of Simple Interest and Compound Interest, Annuity etc. to understand investment mechanisms in banking and other financial services.3. Analyse and estimate the degree of relation between two independent variables.4. Evaluate index numbers and application to banking and insurance sector5. Solve probability distribution related problems.
UBCOMFSII.7	FOUNDATION COURSE - II	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Understand the concept of Globalization, Privatization and Liberalization to study the growth of Information technology and communication and evaluate its impact in everyday life. To examine the changes in employment and increasing migration.2. To understand the concept of human rights and to relate human rights constituents with special reference to fundamental rights in Indian constitution



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		<ol style="list-style-type: none">3. Enable students to assess the importance of environmental studies in the current development context.4. Understand causes of stress and conflict in Indian society. Also understand the role of ethics and prejudices in developing the individual and examine the contribution of human values in Individual development5. Demonstrate coping mechanisms for managing stress and conflict in the society which can be implemented to have peace and harmony in the society.
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