



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

BACHELOR OF COMMERCE

Second Year

Semester III

Course Code	Course Name	COs
UBCOMSSIII.1	Accountancy And Financial Management III	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Describe the simple final accounts, demonstrate the effect on capital accounts when a partner is admitted /retires or dies during the year.2. Implement excess capital method under piecemeal distribution for cash distribution on dissolution of partnership firm.3. Get an appropriate mastery of the knowledge, skills and tools of financial accounting principles in amalgamation of firms.4. Calculate purchase consideration and prepare the balance sheet of the purchasing company.
UBCOMSSIII.2	Commerce III	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Describe the conceptual aspects and evolution of management.2. Implement concepts of planning and decision making.3. Get an idea of what organising skills, delegation of authority are.4. Relate the factors which affect motivation, analyse the leadership skills and its uses in managing the organisation and team.
UBCOMSSIII.3	Business Law I	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Recollect about the essentials of a valid contract.2. Explain the concepts of free consent, void agreements under the Indian Contract Act, and e-contracts.3. State the Law of indemnity and guarantee, concepts, essential elements of Indemnity and guarantee, duties of Bailor and Bailee, and difference between pledge and loan.4. State the contract of sale, essential elements, types of goods, effects of destruction of goods.



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		5. Interpret various technical aspects of negotiable instruments such as promissory note.
UBCOMSSIII.4	Business Economics III	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Measure the different concepts of National Income and describe the phases of the trade cycle.2. Determine the effective demand based on aggregate demand function and aggregate supply function.3. Describe the post Keynesian concepts of IS-LM Model, Phillips curve and supply side economics.4. Differentiate between different types of inflation and its effects.
UBCOMSSIII.5	Advertising I	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Understand the concept and role of the advertising.2. Evaluate various aspects related to advertising, ad agencies, and careers in advertising.3. Assess the economic and social impact of advertising.4. Analyse the latest trends in Advertising.
UBCOMSSIII.6	Foundation Course- Contemporary Issues - III	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Define types of human rights violation and their redressal mechanism for minority groups in India such as women, children, SC, ST, etc.2. Describe about different types of Environmental Disasters.3. Recollect the development of science in a different era and would also be in a state to elaborate the role of science in everyday life.4. Describe different types of interpersonal and communication skills.
UBCOMSSIII.7	Financial Accounting And Auditing - Introduction To Management Accounting	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Obtain insights of the basics of Management Accounting Concepts and Principles. Students acquire skills of preparing common size statements, Trend analysis and comparative statements.2. Calculate various profitability, solvency, liquidity, market ratios from the financial statements.3. Learn to manage working capital requirements based on the operating cycle of the firm.



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		4. Apply capital budgeting techniques such as payback period, ARR, NPV etc. to find out the financial viability of the project.
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BACHELOR OF COMMERCE

Second Year

Semester IV

Course Code	Course Name	COs
UBCOMSSIV.1	Accountancy And Financial Management IV	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Discuss capital structure of the company, different types of Shares and Debentures, procedure for issue of shares / debentures as per Companies Act 2013.2. Implement procedure and legal framework in respect of redemption of preference Shares and its accounting.3. Implement procedure and legal framework in respect of redemption of Debentures and its accounting.4. Identify, measure and report profits earned by a partnership firm before and after it is being acquired by a company.
UBCOMSSIV.2	Commerce IV	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Differentiate in Production Management and Inventory Management. Also get an idea of how the manufacturing unit works.2. Recognize the dimensions of financial markets.3. Understand the functions of the Indian Financial markets and the regulatory bodies (SEBI).4. Explain mutual funds, commodity markets, start-up ventures, microfinance and the way they work.
UBCOMSSIV.3	Business Law II	After completing the course the learner will be able to: <ol style="list-style-type: none">1. State about the role of the promoters of the company, classification of company, lifting of corporate veil, about memorandum of association and articles of association.2. Explain the rights and liabilities of the members of a company.3. Recollect traditional Partnership Act along with the new Limited Liability Partnership Act.4. Explain the rights as a consumer and how they can use these rights when they are cheated as a customer.5. State the patents, copyright and trademark and the procedures of obtaining all the three rights.



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UBCOMSSIV.4	Business Economics IV	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Define the scope of public finance and explain the theory of maximum social advantage.2. Identify various sources of public revenue and define various types of taxes.3. Understand the concept of Impact of a tax incidence on a tax and shifting a tax burden.4. Classify types of public expenditure and public debt.5. Explain the role of fiscal policy in economic stabilization and the role of the union budget.
UBCOMSSIV.5	Advertising II	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Gets acquainted with various media options available for advertisers with emphasis on latest media options.2. Discuss about advertising campaigns, how advertising budget is determined and how media planning is done.3. Explain the creative aspects involved in making an advertisement and concept of creativity through endorsement4. Able to assess the techniques of execution and evaluation of advertising.
UBCOMSSIV.6	FOUNDATION COURSE- CONTEMPORARY ISSUES - IV	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Get an outline of rights reserved for the consumer along with detailed information on the Right to Information and Public Investigation Litigation Act.2. State the different approaches of Ecology which would help them to understand Environmental Principles for sustainable Development and Environmental pollution control.3. Describe the advanced technological inventions and their application in human life.4. Recollect about competitive examinations conducted with their pattern and eligibility criteria and knowledge about various soft skills.
UBCOMSSIV.7	- Financial Accounting And Auditing - Auditing	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Identify the opinion of an auditor about correctness and reliability of accounts and the financial position of the business concern by knowing general principles and responsibilities of an auditor.2. State the arithmetic accuracy of financial statements.



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		<ol style="list-style-type: none">3. Find out whether the transactions entered in the books of account are correct or incorrect.4. Describe the auditing techniques and internal audit by understanding the basic concept of test checking, audit sampling, internal control and internal audit.5. Implement vouching and verification in different accounts, vouch the various income, expenditure and verify assets and liabilities.
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