



BACHELOR OF COMMERCE

Third Year

Semester V

Course Code	Course Name	COs
23101	Financial Accounting and Auditing VII - Financial Accounting	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Prepare the financial statements i.e. Profit & Loss A/c and Balance Sheet of company by applying provisions of companies Act and relevant accounting standards.2. Explain the concept of internal reconstruction, and its accounting by applying relevant legal guidelines and accounting standards.3. Explain the need for buyback, its impact and the process for the same.4. Describe the Legal provisions and procedure of Investment Accounting5. Describe ethical code of conduct to be followed by an accountant.
23107	Financial Accounting And Auditing Viii - Cost Accounting	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Apply basic cost accounting concepts by interpreting the concepts of cost, centres, cost units, cost classification, coding systems, semi variable costs and cost behaviour pattern.2. Examine different purchasing processes involving store procedures and documentation, as well as EOQ.3. Interpret the labour costing after learning about labour costing.4. Define overheads by examining information about Functional Analysis of factory, administrative and selling & distribution.5. Interpret the basics of cost accounting and reconciliation statement
23113	Business Economics V	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Discuss the New Economic Policy 1991, sustainable development goals and policy measures, Foreign Investment Policy Measures in India.



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		<ol style="list-style-type: none">2. Analyse the effect of National Agricultural Policy 2000 , Agricultural Pricing, Agricultural finance and Agricultural marketing in India3. Explain the role of Industrial sector and the MSME Sector in India4. Evaluate the reforms introduced in the Indian money and Capital market.
23114	Commerce V	<p>After completing the course the learner will be able to:</p> <ol style="list-style-type: none">1. Define the concepts of marketing and understand Consumer behaviour, CRM etc.2. Identify what are the areas where the product decision is to be taken and get an idea of the concept of brand and pricing:.3. Differentiate the concept of physical distribution supply chain management, sales promotion.4. Relate to the new trends in marketing and will be prepared to face the challenges as a marketing manager.
23115	Direct & Indirect Taxation Paper – I	<p>After completing the course the learner will be able to:</p> <ol style="list-style-type: none">1. Understand the legal regime governing the direct taxes and different terms used in Income tax are explained by the student.2. Apply legal provisions to decide the residential status of an individual and to determine taxability of particular income under different residential status of assesses.3. Apply the provisions for computing incomes under head Salaries, House Property, Business and Profession, Capital Gains and Other Sources.4. Paraphrase the concept of deductions from total income and can apply different deductions.5. Evaluate taxable income of an individual after considering legal provisions of computing income under different heads and deductions.
23116	Export Marketing Paper - I	<p>After completing the course the learner will be able to:</p> <ol style="list-style-type: none">1. Describe the international business vocabulary with specific emphasis on terms associated with international trade and import / export operations.2. Identify major product decisions that are necessary for export markets.3. Identify factors that indicate strong potentials of export market in order to define market selection models or drive market selection systems.



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		4. Explain the export incentives and various schemes provided by the government of India.
23120	Computer Systems & Applications Paper -I	<p>After completing the course the learner will be able to:</p> <ol style="list-style-type: none">1. Analyse the basics of data communication, network infrastructure including network devices and topology Reference Model and working of the internet.2. Describe the basic concepts of database and execute the basic DDL commands like CREATE, ALTER, RENAME, SHOW, DESCRIBE and DROP in MySQL.3. Create and execute the DCL (START, COMM IT, and ROLLBACK) and DML (SELECT with logical operators) queries, multi table and nested queries up to two levels using HAVING clause.4. Use the basic formatting tools in excel and implement different financial, statistical and mathematical functions along with data analysis tools like sorting subtotal and pivot table.
23052	Management and Organization Development	<p>After completing the course the learner will be able to:</p> <ol style="list-style-type: none">1. Understand the Development of Management Thought – Scientific Approach Administrative School, Behaviour School, Systems Approach and Contingency Approach. Evolution of Indian management thoughts and their relevance in the current era2. Understands the concepts of Authority, responsibility, accountability and span of control.3. Learns on Human Asset Accounting, Recruitment and selection, Training and Development, performance Appraisal.
23054	Financial Management	<p>After completing the course the learner will be able to:</p> <ol style="list-style-type: none">1. Prepare financial Statements adhering to current statutory requirements.2. Analyse the financial statements3. Understand cash flow analysis and ratio analysis



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Semester VI

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83001	Financial Accounting And Auditing Ix - Financial Accounting	<p>After completing the course the learner will be able to:</p> <ol style="list-style-type: none">1. Define the concept of Amalgamation, Absorption and External Reconstruction, to summarize and apply accounting procedures of the same.2. Identify foreign currency transactions such as import and export of goods and services, purchasing assets from foreign vendors and borrowing in foreign currency and its accounting by applying AS 11.3. Apply the concept of Liquidation of Companies and become capable of preparing Statement of Affairs and Liquidators final statement of account by following relevant accounting procedure.4. Interpret legal provisions and procedure for underwriting of Shares and Debentures and to calculate liability of underwriters and its accounting.5. Sketch Statutory Provisions regarding LLP and to prepare financial statement of limited liability partnership as per regulations of Limited Liability Partnership Act also to describe accounting procedure for conversion of partnership into LLP.
83002	Management & Organisation Development	<p>After completing the course the learner will be able to:</p> <ol style="list-style-type: none">1. Understand Communication, Leadership, Leadership continuum2. Explain different theories of motivation3. Understand the challenges in organisational growth and development - management perspective
83007	Financial Accounting And Auditing X - Cost Accounting	<p>After completing the course the learner will be able to:</p> <ol style="list-style-type: none">1. Explain the advantages and disadvantages of cost control ledger accounts, principal accounts and subsidiaries.



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		<ol style="list-style-type: none">2. Describe the concept of contract costing by knowing the ascertainment of the total cost of the contract.3. Explain the nature and scope of cost accounting by understanding the concepts about the process of costing in various stages.4. Calculate marginal costing and know the impact of variable costs on the volume of output.5. Recall how to control costs mainly by setting standards for each type of cost incurred by material, labour and overhead in standard costing.
83008	Financial Management	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Understand Capital Budgeting - Meaning and Importance-evaluation techniques2. Classify working capital and its management3. Explain cash management4. Prepare various budgets5. Understand basic principles of cost accounting.6. Preparation of cost sheet.7. Understand marginal costing.
83013	Business Economics VI	After completing the course the learner will be able to: <ol style="list-style-type: none">1. List out the theories of International Trade -Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory, and terms of Trade.2. Relate the effect of commercial policy like free trade and protection.3. Explain the structure of Balance of Payment, types of disequilibrium and role of WTO.4. Describe the role of Foreign Exchange Market, Purchasing Power Parity Theory, Role of Central Bank.
83014	Commerce VI	After completing the course the learner will be able to: <ol style="list-style-type: none">1. Define conceptual aspects of HRM, HRP and recruitment and selection.2. Understand the concept of HRD, Performance Appraisal and career planning etc.3. Differentiate between the Leadership and motivational theories implemented in organisations; they will also get an insight on the process of employee grievance redressal system.



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		<p>4. Examine the changing trends in HRM which will equip them to work with discipline in an organisation.</p>
83015	Direct & Indirect Taxation Paper – II	<p>After completing the course the learner will be able to:</p> <ol style="list-style-type: none">1. Understand the legal regime governing the direct taxes and different terms used in Income tax.2. Apply legal provisions to decide the residential status of an individual and to determine taxability of particular income under different residential status of assesses.3. Apply the provisions for computing incomes under head Salaries, House Property, business and profession, capital gains and other sources.4. Understand the deductions from total income and can apply the concept in practical.5. Evaluate taxable income of an individual after considering the provisions of computing income under different heads and deductions.
83016	Export Marketing Paper - II	<p>After completing the course the learner will be able to:</p> <ol style="list-style-type: none">1. Calculate the payment of tax and refund2. Know the provisions of filing of Returns and types of Returns3. Understand accounts audit assessment and records4. get aware of the introduction of Custom law and its application5. Understand import and export procedures6. Understand the Classification of custom duty7. Make the Valuation of import and export goods.
83020	Computer Systems & Applications Paper - II	<p>After completing the course the learner will be able to:</p> <ol style="list-style-type: none">1. Understand the current Ecommerce business and threats facing organizations that conduct business online and also discuss the cryptography and related security techniques.2. Execute and compare the different database functions (LOOKUP, VLOOKUP, HLOOKUP), conditional logic functions (IF, Nested IF, COUNTIF, SUMIF, AVERGAEIF) and string functions (LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM, FIXED) in excel.



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		<ol style="list-style-type: none">3. Demonstrate the use of different Date, Statistical functions and data analysis using Scenarios, Goal Seek, Solver and executing Macros.4. Create a simple vb project using different vb controls, variables, constant, and decision and Condition statement, sub procedures.
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