

Sunder Nagar, Malad (West), Mumbai, 400 064 ISO 9001:2015 Certified

### NAME OF THE PROGRAM: BACHELORS OF COMMERCE (BCOM)

### **Program Outcomes**

PO1	Demonstrate comprehensive knowledge and understanding in the fundamentals of Commerce, Accounting, Economics and all the courses undertaken.
PO2	Develop and apply skills and techniques of communication – listening, reading, writing and presenting their ideas logically.
PO3	Analyse independently and critically concepts in relation to Commerce, Accounting, Economics and all the courses undertaken.
PO4	Identify anomalies and solve problems and draw valid conclusions of the courses undertaken.
PO5	Work effectively in teams; as members and as leaders motivating and inspiring the team members through coordinated cooperation.
PO6	Understand and apply ICT in relevant learning situations.
PO7	Acquire independent working skills and exhibit their ability through fruitful completion of the given project.
PO8	Gain and showcase an understanding of the value of diversity and multicultural experience.
PO9	Recognise the ability to identify ethical issues and avoid unethical behaviour by engaging in objective, unbiased and truthful actions in all aspects of work.





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# NAME OF THE PROGRAM: BACHELORS OF COMMERCE (BCOM) COURSE OUTCOMES

#### F.Y.B.Com.

COURSE NAMES	COURSE OUTCOMES
	SEM I
Accountancy &; Financial Management - I	CO1: Understand the accounting standards, its compliances, standardisation processes of different accounting policies and practices followed by different business concerns.
	CO2: Calculate closing stock and prepare stock ledger as per perpetual inventory system.
	<b>CO3:</b> Calculate departmental profit or loss by allocating expenses and income.
	<b>CO4:</b> Demonstrate an understanding of accounting procedures related to accounting for hire purchase.
	CO5: Prepare financial records for a manufacturing organization.
	CO6: Classify the nature of transactions as capital or revenue
	SEM II
	<b>CO1:</b> Solve problems based on treatment of transactions related to conversion of single-entry system into double entry system.
	<b>CO2:</b> Explain the concepts related to Consignment and account the same.
	CO3: Demonstrate an understanding of the conceptual framework of branch accounts and accounting of the same.
	CO4: Understand the concept of fire insurance claim and ascertain the claim on the basis of fire insurance policy.





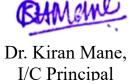
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COURSE NAMES	COURSE OUTCOMES
	SEM I
Business Economics	CO1: Understand the fundamentals of economic theory & comp; their applications to business practice.
	CO2: Case studies on Demand, Elasticity of demand, Cost & Demand; profit & Demand Forecasting will develop & Demand; sharpen the interpretative, analytical & Demand; problem - solving skills of the students.
	CO3: The theories of production & consumption will assist the students in drawing estimations & consumption will assist the students in drawing estimations & consumption will assist the students in drawing estimations & consumption will assist the students in drawing estimations & consumption will assist the students in drawing estimations.
	SEM II
	<b>CO1:</b> Comprehend and identify the economic variables in general business atmosphere.
	CO2: Identify, classify & Description amps: compare the various market structures — Perfect Competition, Monopoly, Monopolistic Competition & Description amps: Oligopoly as per principles of taxonomy.
	CO3: Case studies on market structures, capital budgeting, pricing practices will develop explicatory, logical & problem-solving skills of the students.
	<b>CO4:</b> Demonstrate an understanding of the overall role and importance of the finance function.







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COURSE NAMES	COURSE OUTCOMES
	SEM I
<b>Foundation Course</b>	CO1: Explain and Differentiate the multi-cultural diversity of Indian society through its demographic composition, regional differences, regional variations, diversity as difference and disparity as inequality.
	CO2: Classify Social Stratification and Discuss about Gender Disparity, Women Related Problems, Physical and Mental Disabilities and Implement Measures to Curb the Stated Issues.
	CO3: Identify the inter-group conflicts, relate the consequences and use the measures to solve such conflicts.
	<b>CO4:</b> Discuss about the Indian Constitution and interpret the same.
	CO5: Define and describe the Significant Aspects of Political Processes.
	SEM II
	CO1: Define globalisation and analyse its impact on the Indian Society.
	CO2: Discuss about Human Rights and fundamental rights in India.
	CO3: Explain the importance of environment and sustainable Development.
	CO4: Locate the causes of stress and conflict and outline the measures for stress management.





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COURSE NAMES	COURSE OUTCOMES
	SEM I
Mathematical and Statistical Techniques	<b>CO1:</b> Understand basic concepts of mutual funds and shares and calculate rate of return on investments, number of shares and its face value along with brokerage.
-	CO2: Demonstrate counting techniques like permutations and combinations to efficiently solve problems
	CO3: sketch the graphs of linear equations and identify the feasibility region and solve various examples
	<b>CO4:</b> Solve problems related to measurements of central tendency, frequency distributions and measures of dispersion and sketch the graphs.
	CO5: Understand and solve problems involving simple probability and discrete probability distributions.
	CO6: Understand the concept of decision theory and use it to solve problems on Maxmin, Maxmax, Minimax regret, Laplace criteria, EMV, EOL and decision tree.
	SEM II
	<b>CO1:</b> Understand the concept and use it to solve simple problems involving economic functions.
	CO2: Understand concepts of simple interest, compound interest and annuity and solve problems relating to the same.
	CO3: Understand the correlation and regression analysis and apply the same to solve problems
	CO4: Calculate trend values for a time series using Moving Averages, trend line, Least Squares methods and estimate Seasonal Components for a time series.





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<b>CO5:</b> Recognise the concepts of Index numbers and calculate
various types of Index Numbers and solve related problems and
cost of living index.

**CO6:** Understand and Solve problems involving Binomial, Poisson and Normal probability distributions.





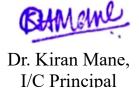
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#### F.Y.B.Com.

COURSE NAMES	COURSE OUTCOMES
	SEM I
Commerce	CO1: Understand the framework of Business and Business Environment.
	CO2: Draft Business Plan of new Business Projects.
	CO3: Analyse and conduct feasibility study for Business Project.
	<b>CO4</b> : Understand the concept of Entrepreneurship and examine the Incentives to Entrepreneurs in India.
	SEM II
	CO1: Understand the framework of Services.
	CO2: Understand the Recent trends in Retail Sector.
	CO3: Analyse and select various career options in Retailing.
	CO4: Understand the concept of E-commerce and its current status.







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COURSE NAMES	COURSE OUTCOMES
	SEM I
Business	CO1: Explain basic concepts in Business Communication
Communication	CO2: Identify and recognise the complexities and dynamics of the process of Communication at the workplace, the channels, methods, barriers of communication.
	CO3: Articulate the need and importance of Business Ethics, Personal Integrity and /corporate social Responsibility.
	CO4: Examine and explain the processes and methods of cultivating good Listening Skills.
	CO5: Draft short paragraphs and structured personnel letters - letter of recommendation, job application letter & letter of appointment, statement of purpose and resume in a structured manner.
	SEM II
	CO1: Identify and Explain basic concepts involved in Group Communication and Public relations.
	CO2: Interpret and articulate the complexities and dynamics of group discussions, interviews, conferences, meetings and Public Relations.
	CO3: Draft structured formal Business letters – letters of inquiry, letters of complaints, claims, adjustments, sales letters, promotional leaflets and fliers, consumer grievance redressal letters, letters under Right to Information (RTI) Act, business proposals and reports
	CO4: Prepare a summary of given write ups.





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COURSE NAMES	COURSE OUTCOMES
	SEM I
EVS	CO1: Understand and evaluate the concepts of the ecosystem.
	<b>CO2:</b> Explain and classify concepts related to natural resources and sustainable development.
	<b>CO3:</b> Discuss issues related to population, urbanisation and its impact on development.
	CO4: Read, recall and fill in thematic world maps.
	SEM II
	CO1: Understand the sustainable method, classification of solid waste management.
	CO 2: Discuss on effect of agriculture and industry on environment and adopting sustainable Agricultural & Discussion on the control of the c
	<b>CO3:</b> Understand the Tourism Policy of India, and consequences on the economy, culture and Ecology
	CO4: Understand various Environmental Movement and applications of Geospatial Technology in Environmental Management.
	CO5: Apply map reading skill for Mumbai and Konkan regional map.





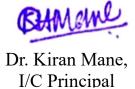
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COURSE NAMES	COURSE OUTCOMES
	SEM III
Advertising	CO1: Analyse Integrated Marketing Communication and learn various classification of Advertising.
	CO2: Evaluate Economic and Social Aspects of Advertising.
	CO3: Understand the basics of Advertising Agency and its functioning.
	<b>CO4:</b> Effectively use Advertising for Brand Building of Product or Services.
	SEM IV
	CO1: Analyse and learn various options of Traditional and New age Media.
	CO2: Design and plan Advertising Campaign.
	CO3: Execute and Evaluate Advertising creatively.
	<b>CO4</b> : Effectively use Fundamentals of Creativity for preparing Advertisement.







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COURSE NAMES	COURSE OUTCOMES
	SEM III
Accountancy & Financial	<b>CO1:</b> Understand the process of amalgamation of partnership firms and prepare the related accounts.
Management III	<b>CO2:</b> Demonstrate the accounting procedures of conversion /sale of partnership firm into a limited company.
	CO3: Understand the procedure and prepare the statement of piecemeal distribution of cash.
	CO4: Understand and prepare the statements of final accounts of partnership firms along with admission of a new partner and retirement & partner and retirement & partner.
	SEM IV
	CO1: Explain the basic concepts and principles of Company Accounts. (Understand)
	CO2: Demonstrate an understanding of concepts and legal provisions of redemption of preference shares and pass the necessary journal entries with the balance sheet after redemption. (Demonstrate)
	<b>CO3:</b> Explain debentures and its types along with preparation of journal entries related to redemption of debentures.
	<b>CO4:</b> Demonstrate an understanding of the accounting treatment of profits prior to incorporation.





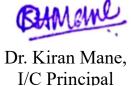
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COURSE NAMES	COURSE OUTCOMES
	SEM III
Introduction to Management	CO1: Understand and explain the concepts, methods and techniques of management accounting.
Accounting & Auditing	<b>CO2:</b> Compare, analyse and interpret the financial statements to help in managerial decision making and control.
	CO3: Calculate Ratios related to financial statements and also requirement of working capital.
	<b>CO4:</b> Analyse and recommend projects using the methods of capital budgeting.
	SEM IV
	CO1: Understand and explain the concepts, objectives and Principle of Auditing, Circumstances Indicating Errors and Frauds and Types of Audit.
	CO2: Understand and describe Audit Planning, Procedures & Documentation.
	CO3: Demonstrate an understanding of Audit Techniques and Internal Audit.
	CO4: Understand and explain the Process of Vouching and Verification of various accounting documents of business organisations.







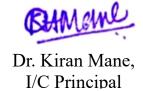
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COURSE NAMES	COURSE OUTCOMES
	SEM III
Commerce	<b>CO1:</b> Understand the framework of Functions of management
	CO2: Analyse and understand the concept of M.B.O and M.I.S
	<b>CO3:</b> Understand the framework of Organising and organisation structure.
	<b>CO4:</b> Understand the concept of Controlling and examine the techniques of controlling.
	SEM IV
	<b>CO1:</b> Understand the framework of production management, inventory management
	CO2: Understanding the basics of Indian Financial System
	CO3: Learn and understand IPO, Dematerialisation process
	CO4: Analyse and learn various sources of financial investments.







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COURSE NAMES	COURSE OUTCOMES
	SEM III
<b>Business Law</b>	CO1: Understand and explain the basic concepts of The Indian Contract Act along with case laws.
	<b>CO2</b> : Understand the applications of validity of Contracts.
	CO3: Describe Special Contracts like Bailment, Indemnity, Pledge, etc.
	<b>CO4</b> : Explain the concepts and provisions under the Sale of Goods Act and differentiate between sale and agreement to sale.
	CO5: Discuss the various provisions related to The Negotiable Instrument Act and rules related to Bills of Exchange, Promissory Note and Cheque.
	SEM IV
	CO1: Explains the basic concepts and Provisions under Company Law in respect of Incorporation and Dissolution of Companies and compare the related terms.
	CO2: Describe the provisions related to various meetings and provisions related to appointment of directors under The Companies Act.
	CO3: Describe and compare the various provisions under The Partnership and The Limited Liability Partnership Act.
	CO4: Understand and explain various concept under Consumer Protection Act and Competition Act and functioning of Dispute Redressal Mechanism under the Act.
	CO5: Understand and discuss the concept of Intellectual Property Rights and various provisions in respect of procedures of obtainment and infringement of IPR.





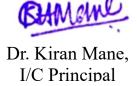
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COURSE NAMES	COURSE OUTCOMES
	SEM III
Business	CO1: Explain various macroeconomic concepts.
Economics	CO2: Discuss the theories of money, prices and inflation with the help of diagrams.
	CO3: Describe the concepts related to Keynesian theories like multiplier, consumption function, etc.
	CO4: Explain and illustrate with diagrams the concepts related to post Keynesian developments in macroeconomics.
	SEM IV
	CO1: Explain basic concepts and theories of public finance with the help of diagrams and the role of government in the same. (Level: Understand)
	<b>CO2</b> : Describe the taxation theories, types, system and related concepts.
	CO3: Discuss the issues related to public debt, public expenditure and its management.
	<b>CO4</b> : Understand the concept of fiscal policy and its importance in shaping the economy.







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COURSE NAMES	COURSE OUTCOMES
	SEM III
Foundation Course	<b>CO1:</b> Understand the nature of Human Rights violations and vulnerable groups.
	CO2: Analyse the extent of deprivation faced by Children, women and minorities.
	<b>CO3:</b> Evaluate the Constitutional provisions and laws protecting elders and disabled.
	CO4: Recall incidents of Disaster and impact on human life.
	CO5: Appraise issues addressing of compensation, relief and rehabilitation.
	CO6: Develop understanding for Effective Interpersonal Communication skills.
	CO7: Evaluation of learner by assignments/project work.  SEM IV
	CO1: Create Awareness about Consumer Right & Dight of Citizen.
	CO2: Understand the need Right to information& PIL Landmark Cases.
	CO3: Reviewing Concept of good Governance, Transparency & Countability.
	CO4: To create sensitivity about ecology, Human & Damp; Nature centred.
	CO5: To give information about modern Technology. Features & Eamp; Application.



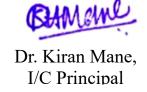


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<b>CO6:</b> Develop strong Foundation for personality for better Human being.
<b>CO7:</b> Evaluation of learner by assignment/Project work.







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#### T.Y.B.Com.

COURSE NAMES	COURSE OUTCOMES
	SEM V
Computer Systems and Applications	CO1: Recall and Explain the fundamentals of data communication, networking and Internet.
	CO2: Demonstrate the knowledge of database management and MySQL basics and use to create and manipulate the tables.
	<b>CO3</b> : Apply the concepts of MySQL to solve simple and multitable queries.
	<b>CO4</b> : Apply the concept of MS Excel and use it to create and navigate worksheets and multiple spreadsheets.
	CO5: Apply the knowledge of data analysis such as sorting, subtotal, Pivot table, font formatting and aligning the contents of cells in a number of ways.
	SEM VI
	CO1. Explain the concepts and different models of E-Commerce.
	CO2 Demonstrate the knowledge of Advanced MS- Excel and apply it in worksheets relation to Vlookup, Hlookup, conditional logic and functions.
	CO3 Demonstrate the knowledge of advanced MS- Excel and apply it in solving problems related to data analysis like goal seek, scenario manager, solver, etc.
	<b>CO4</b> . Create a visual basic project using Visual Basic Controls, variables, constants and calculations.
	CO5. Apply the fundamentals of Visual Basic to solve problems related to Decision conditions, sub procedures and sub conditions.





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COURSE NAMES	COURSE OUTCOMES
	SEM V
Direct Tax & GST	CO1: Define and explain the basic terms, various sections, Rules, notifications and amendments covered under Income Tax Act, 1961.
	CO2: Understand the various conditions to determine residential status of an individual and its application in computation of total income.
	CO3: Understand and Compute taxable income from salaries, house property, capital gains, other sources and profits and gains from business and profession.
	<b>CO4</b> : Understand and apply deductions under Chapter VI (A) of the Income Tax Act.
	CO5:Understand various exempt income under Section 10 and its application while computing the Net taxable Income.
	SEM VI
	CO1: Understand the concept of Goods and Service Tax along with the various definitions stated under section 2 of the CGST Act, 2017.
	<b>CO2</b> : Understand the composition scheme in relation to levy and collection of tax.
	CO3: Demonstrate an understanding of concept in respect of time, place and value of supply and computation of the same.
	CO4: Demonstrate an understanding of Eligibility for taking Input Tax Credit and computation of tax payable thereon.
	CO5: Understand the various conditions under GST laws in relation to registration.





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COURSE NAMES	COURSE OUTCOMES
	SEM V
Cost Accounting	CO1: Explain the various concepts and techniques of costing. (UNDERSTAND)
	CO2: Define, classify and recognise the different types of costs and prepare cost sheets.
	CO3: Solve problems pertaining to Material and Labour Cost; allocation and apportionment of overheads across cost centres.
	CO4: Differentiate between Financial Accounting and Cost Accounting and reconcile the profits of the same.
	SEM VI
	CO1: Understand the emerging concepts of Cost Accounting.
	CO2: Apply the techniques of marginal costing, break even analysis to determine appropriate managerial decisions.
	CO3: Prepare a contract account and understand various aspects of contract costing including treatment of profit on incomplete contracts.
	<b>CO4:</b> Draw up process accounts and statements of joint products and by-products.
	CO5: Understand the concept of standard cost, classify the different types of variances and find out the variances in respect to material and labour.
	CO6: Differentiate between integrated and non-integrated system of accounting, differentiate between nominal ledger and other control accounts and would prepare Cost Control Accounts.



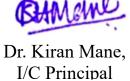


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COURSE NAMES	COURSE OUTCOMES
	SEM V
Financial Accounting	CO1: Understand relevant provisions and prepare the financial statements as per Companies Act, 2013.
	CO2: Demonstrate an understanding of concept, legal procedure and methods of Internal Reconstruction of a Company and its accounting.
	CO3: Demonstrate an understanding of the legal provisions of Buy Back of Shares as per Company's Act, 2013 and accounting of the same.
	<b>CO4</b> :Express their understanding of Accounting of Investments based on fixed and flexible income bearing securities.
	CO5: To understand ethical behaviour and its implication for accountants
	SEM VI
	CO1: Understand the concepts of merger and purchase with corresponding accounting treatment of pooling of interests and purchase method respectively along with computation of purchase consideration.
	CO2: Demonstrate an understanding of concept in relation to purchase and sale of goods, services and assets and loan and credit of Foreign Currency Transactions and its accounting.
	CO3: Demonstrate an understanding of concepts, legal procedure of liquidation or winding up of company and accounting of the same.
	<b>CO4:</b> Understand the concepts of underwriting and Provision of Companies Act with respect to underwriting of shares and debentures and its accounting.







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CO5: Understand the concept and statutory provisions of Conversion of partnership firm into LLP and accounting of the same.



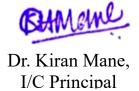


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COURSE NAMES	COURSE OUTCOMES
	SEM V
Export	CO1: Explain basic concept of Export Marketing.
Management	CO2: Understand the working of Trading block.
	CO3: Analyse Various Incentives under FTP Policy.
	<b>CO4</b> : Effectively use various Promotional Organisations for Export Marketing.
	SEM VI
	CO1: Explain the concept of Product Planning and Pricing Decisions.
	<b>CO2</b> : Understand the concept of Export Distribution and Promotion
	CO3: Analyse Various methods of availing Export Finance
	CO4: Learn the procedure of Export documentation.





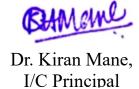


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COURSE NAMES	COURSE OUTCOMES
	SEM V
Marketing &	CO1: Explain basic concept Marketing.
HRM	<b>CO2</b> : Evaluate the Marketing Decisions and its successful Implementation.
	CO3: Understand the components of Physical Distribution
	<b>CO4</b> : Understand the concept of Unethical Marketing Evaluate the factors contributing to a brands success and failure
	SEM VI
	CO1: Explain basic concept of Human Resource Management
	CO2: Evaluate Trends in HRM
	CO3: Demonstrate Motivational and Leadership models in real world.
	CO4: Effectively use concept of Emotional Quotient and Spiritual quotient for boosting Morale







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COURSE NAMES	COURSE OUTCOMES
	SEM V
Business Economics	CO1: Explain the impact of the New Economic Policy and the different policy measures for Sustainable Development and Foreign Investment.
	CO2: Discuss the role of agriculture and the problems associated with this sector.
	CO3: Explain the recent trends, role and growth of the Secondary and Tertiary sector.
	<b>CO4</b> : Explain about the Structure, Growth and Reforms in financial markets.
	SEM VI
	CO1: Explain the theories and concepts of international trade.
	CO2: Analyze the international trade policies and trade blocks.
	CO3: Demonstrate a thorough understanding of concepts and components balance of payments.
	CO4: Discuss WTO and its Agreements.
	<b>CO5</b> : Explain the working of foreign exchange market and the role of RBI in foreign exchange management.



