



## Nagindas Khandwala College (Autonomous)

**Name of the Programm: Bachelor in Commerce (B. Com)**

**Programm code: UBCOM**

### **PROGRAMME OBJECTIVES**

PO–1: Learners will be able to get comprehensive knowledge of Marketing, Human Resource Management, Indian Laws, Economics, Finance, Accounting, Management, and Tax.

PO– 2: Learners will be able to understand and use modern ICT tools to work in computerized set up

PO–3: Learners will be able to prepare financial statements of business using accounting principles, concepts, conventions, and accounting standards used in India.

PO–4: Learners will be able to pursue higher education and research in the field of commerce, accounting, management and finance.

PO –5: Learners will be able to develop communication skills, ethical value systems, awareness about gender issues & environmental sustainability to be successful in business and personal life

PO – 6: Learners will be able to design and apply strategies for successful marketing endeavours & business ventures.

### **PROGRAMME OUTCOME**

After completing three years of Bachelors in Commerce (B.Com.) program, the learners will:

PO–1: get comprehensive knowledge of Marketing, Human Resource Management, Indian Laws, Economics, Finance, Accounting, Management, and Tax.

PO– 2: understand and use modern ICT tools to work in computerized set up

PO–3: prepare financial statements of business using accounting principles, concepts, conventions, and accounting standards used in India.

PO–4: pursue higher education and research in the field of commerce, accounting, management and finance.

PO –5: develop communication skills, ethical value systems, awareness about gender issues & environmental sustainability to be successful in business and personal life

PO – 6: design and apply strategies for successful marketing endeavours & business ventures.

### **Semester I**

#### **1. Business Communication-I** **2011UCBC**

### **Course Objective**



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- 1.To enable the students to identify the different components of effective communication.
- 2.To enable the student to identify and explain the different ways in which effective communication can be hindered.
- 3.To enable the students to analyse the given context and accordingly compose the required message without any errors.
- 4.To equip students with the tools required for distinguishing between clear and ambiguous communication.

### **Course Outcome**

After the successful completion of the course the students will be able to:

**CO1:** Explain the different concepts and components of effective communication (Level: Understanding)

**CO2:** Assess the possible hindrances to effective communication in a given situation, and design solutions for the same (Level: Evaluate)

**CO3:** Formulate the appropriate form and content of the required piece of communication relevant to their current academic life and their future corporate life (Level: Create)

**CO4:** Recognize and identify as well as apply the rules of Standard English, while discarding unnecessary jargon. (Level: Remember)

## **2. Environmental Studies-I** **2012UCES**

### **Course Objectives:**

- 1.To memorize the concepts related to environmental issues and concerns of national and global importance
- 2.To describe the concepts related to sustainable development vis-a-vis improvement of quality of life
- 3.To demonstrate a deeper concern for the environment and a sense of commitment and responsibility to take proactive action
- 4.To analyse the role of the individual, community, national and international agencies in resolving environmental problems

### **Course Outcomes:**

**CO1:** Learners will be able to memorize the various concepts related environmental issues and concerns of national and global importance (Knowledge)

**CO2:** Learners will be able to describe the concepts related to sustainable development vis-a-vis improvement of quality of life (Comprehension)

**CO3:** Learners will be able to demonstrate a deeper concern for the environment and a sense of commitment and responsibility to take proactive action (Application)

**CO4:** Learners will be able to analyse the role of the individual, community, national and international agencies in resolving environmental problems (Analysis)



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**3.Foundation Course – I**  
**2013UCFC**

**Course Objectives**

- 1.To enhance the understanding of the Constitution of India and recognise the role played by Dr. B. R. Ambedkar in the making of the Constitution.
- 2.To enable learners to identify Human Rights Issues and list the steps involved in filing Right
- 3.To Information applications and Public Interest Litigation.
- 4.To help learners describe the political system in India.
- 5.To help learners summarize gender issues.

**Course Outcome**

- CO1:** Recognise the importance of the Constitution of India as well as the exemplary contribution of Dr. B.R. Ambedkar. (Level: Remember)
- CO2:** List the different types of human rights and recall the procedure for using the Right to Information Act and filing a Public Interest Litigation. (Level: Remember)
- CO3:** Explain the political processes of our country. (Level: Understand)
- CO4:** Interpret and illustrate gender issues. (Level: Analysis)

**4.Introduction to Business**  
**2014UCCM**

**Course Objective**

- 1.Develop basic understanding in the learners about business and classification of business objectives
- 2.Familiarise learners with basic concepts about business environment
- 3.Study and understand aspects of international business environment
- 4.Familiarise learners about various aspects of promoting business and steps to set up new business
- 5.Understand about entrepreneurship and types of entrepreneurs and issues faced by women entrepreneurs

**Course Outcome**

- CO1:** Learners will be able to memorise concept of business types of business objectives. (Level: Knowledge)
- CO2:** Learners will be able to recognise aspects of business environment and its classification. (Level: Comprehension)



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**CO3:** Learners will be able to apply knowledge of business to start a new business. (Level: Application)

**CO4:** Learners will be able to analyse entrepreneurs and government in business. (Level: Analysis)

### **5.Accountancy & Financial Management I** **2015UCAF**

#### **Course Objectives:**

- 1.To Study AS 1, AS 2 and AS 9 and application of the same for preparation and presentation of financial statements and introduction of Ind AS and IFRS
- 2.To study the methods of inventory valuation such as FIFO, Weighted average with reference to AS 2 and stock verification by preparation of stock reconciliation statement
- 3.To classify and apportionment of indirect expenses and income into various departments on some suitable basis.
- 4.To evaluate Department's performance on the basis of net profit/loss.
- 5.To learn the calculation of interest on deferred payment and accounting entries under hire purchase system
- 6.To understand the conversion of single entry system to double entry system
- 7.To help local small traders to prepare financial statements from incomplete records

#### **Course Outcome**

- CO1: Interpret case studies on AS 1 and AS 9 Standard (Cognitive level-Apply)
- CO2: Calculate closing stock and prepare stock ledger as per perpetual inventory system (Cognitive level-Analyze)
- CO3: Calculate departmental profit or loss by allocating expenses and income on scientific, logical and actual basis (Cognitive level-Analyze)
- CO4: Compute the hire purchase instalments and interest thereon (Cognitive level-Analyze)
- CO5: Show the accounting entries in the books of vendor and purchaser under hire purchase system (Cognitive level-Apply)
- CO6: Solve practical problems on conversion of single entry system to double entry system. (Cognitive level-Apply)

### **6.Business Economics –I** **2016UCBE**

#### **Course Objectives**

1. To provide a clear understanding and firm foundation of basic microeconomic problems and tools.
- 2.To analyse consumer behaviour and Demand forecasting techniques in the context of national, regional, and local development needs.
- 3.To examine the features of the Short Run and Long Run Production Function.
- 4.To distinguish between the different cost concepts in the context of the time element and sustainability.



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### Course Outcomes

CO1: The learner will be equipped with a clear understanding and firm foundation of basic microeconomic problems and tools. (Level: Understand)

CO2: The learner will be able to analyse consumer behaviour and Demand forecasting techniques in the context of national, regional and local development needs, calculate elasticities of demand and derive demand curves. (Level: Analysis)

CO3: The learner will be able to examine the features and compare the Short Run and Long Run Production Function. (Level: Analyse)

CO4: The learner will be able to distinguish between the different cost concepts in the context of the time element and sustainability, apply cost computation techniques and derive cost curves. (Level: Understand)

### 7.Mathematical and Statistical Techniques –I 2017UCMS

#### Course Objectives:

- 1.To develop understating about Simple interest, Compound interest and annuity.
- 2.To apply knowledge about interest and annuity in the real life situation.
- 3.To make the student understand the basic concepts of Operational Research.
- 4.To enrich the knowledge of students with techniques of linear programming problem and assignment problems along with real life applications.
- 5.To define different measures of central tendencies, measures of dispersion
- 6.To apply the concept of measures of central tendencies, measures of dispersion in case of numeric and categorical data.
- 7.To develop an understanding about the concepts of elementary probability theory and probability distributions.
- 8.To distinguish between discrete and continuous probability distributions
- 9.To understand decision making processes and characteristics of various decision situations.
- 10.To demonstrate the way of decision making under uncertainty and risk.

#### Course Outcomes:

**CO1:** Learners will be able to develop understating about Simple interest, Compound interest and annuity. (Level: Understand)

**CO2:** Learners will be able to apply knowledge about interest and annuity in the real- life situation. (Level: Application)

**CO3:** Learners will be able to understand the basic concepts of Operational Research. (Level: Understand)

**CO4:** Learners will be able to enrich their knowledge about techniques of linear programming problem and assignment problems along with real life applications. (Level: Understand)

**CO5:** Learners will be able to define different measures of central tendencies, measures of dispersion. (Level: Remember)



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**CO6:** Learners will be able to apply the concept of measures of central tendencies, measures of dispersion in case of numeric and categorical data. (Level: Application)

**CO7:** Learners will be able to develop an understanding about the concepts of elementary probability theory and probability distributions. (Level: Understand)

**CO8:** Learners will be able to distinguish between discrete and continuous probability distributions. (Level: Understand)

**CO9:** Learners will be able to understand decision making processes and characteristics of various decision situations. (Level: Understand)

**CO10:** Learners will be able to demonstrate the way of decision making under uncertainty and risk. (Level: Application)

## **Semester-II**

### **1.Business Communication-II** **2021UCBC**

#### **Course Objective**

- 1.**To enable the students to identify the different components of effective communication.
- 2.**To enable the student to identify and explain the different ways in which effective communication can be hindered.
- 3.**To enable the students to analyse the given context and accordingly compose the required message without any errors.
- 4.**To equip students with the tools required for distinguishing between clear and ambiguous communication.

#### **Course Outcome**

**CO1:** List and explain the different forms of communication that they will encounter in their academic and corporate life. (Level: Remember)

**CO2:** Distinguish between the different types of interviews and their relevance in the corporate world. (Level: Understand)

**CO3:** Differentiate between the various functions of Public Relations and explain the various ways it could avert or remedy a crisis. (Level: Analysis)

**CO4:** Formulate the appropriate form and content of the required piece of communication relevant to their current academic life and their future corporate life. (Level: Create)

### **2. Environmental Studies-II** **2022UCES**

#### **Course Objectives:**

- 1.**To memorize the concepts related to environmental issues and concerns of national and global importance
- 2.** To describe the concepts related to sustainable development vis-a-vis improvement of quality of life
- 3.**To demonstrate a deeper concern for the environment and a sense of commitment and responsibility to take proactive action



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4.To analyse the role of the individual, community, national and international agencies in resolving environmental problems

### **Course Outcomes:**

CO 1 Learners will be able to memorize the various concepts related environmental issues and concerns of national and global importance (Knowledge)

CO 2 Learners will be able to describe the concepts related to sustainable development vis-a-vis improvement of quality of life (Comprehension)

CO 3 Learners will be able to demonstrate a deeper concern for the environment and a sense of commitment and responsibility to take proactive action (Application)

### **3. Foundation Course – II** **2023UCFC**

#### **Course Objectives**

- 1.To appraise the relevance of Indian Culture and analyse social issues.
- 2.To develop an awareness of human values and ethics among the learners.
- 3.To determine the various aspects of education and health.
- 4.To familiarise the students with the effects of disasters and describe the means to mitigate it.

#### **Course Outcome**

**CO1:** Justify the importance of Indian Culture and associate the factors responsible for various social issues. (Level: Evaluate)

**CO2:** To describe the classification and relevance of human values and ethics. (Level: Understand)

**CO3:** To analyse the various aspects of health and education. (Level: Analysis)

**CO4:** To recall the consequences of disasters and list various mitigating measures. (Level: Remember)

### **4. Service sector** **2024UCOM**

#### **Course Objectives**

- 1.Develop basic understanding in the learners about concept and classification of services sector
- 2.Familiarise learners with basic concepts which help to understand service marketing
- 3.Study and understand aspects of retailing industry and its different aspects
- 4.Understand the recent trends in different industries under the service sector
- 5.Familiarise learners about types of e-commerce and enable them to study about current successful e-ventures

#### **Course Outcomes**



## **Nagindas Khandwala College (Autonomous)**

**CO1:** Learners will be able to memorise concept of service and types services. (Level: Knowledge)

**CO2:** Learners will be able to recognise aspects of retailing industry and its classification (Level: Comprehension)

**CO3:** Learners will be able to apply knowledge of services to different industries under the service sector (Level: Application)

**CO4:** Learners will be able to analyse and associate information about types of e-commerce and current successful e-ventures.

### **5.Accountancy & Financial Management- II** **2025UCAF**

#### **Course Objectives:**

- 1.To learn how to calculate the insurance claim for loss of stock by fire and loss of profit
- 2.To understand the fundamental concept of time value of money
- 3.To study the accounting treatment for dependent branch under debtors and stock and debtors' method
- 4.To study the provisions of Companies, Act 2013 with respect to issue of shares and debentures and accounting treatment for the same

#### **Course Outcome:**

On completion of the course, students will be able to:

CO1: Calculate insurance claim for loss of stock as well as loss of profit to be filed with the insurance company in case of fire at the business premises (Cognitive level - Analyse)

CO2: Apply basic concepts of financial management such as time value of money with discounting/compounding techniques (Cognitive level - Apply)

CO3: Solve practical sums on dependent branch by debtors and stock & debtors method considering transfer at cost and invoice price. (Cognitive level - Apply)

CO4: Explain accounting procedures for issue of shares as well as debentures with respect to relevant legal provisions (Cognitive level -Understand)

### **6. Business Economics –II** **2026UCBE**

#### **Course Objectives**





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- 1.To explain Revenue concepts under Perfect and Imperfect Competition and create awareness about the various objectives of a firm in the context of national, local, and regional development needs.
- 2.To analyse Price and Output determination under different market structures.
- 3.To examine ethical issues under different market structures.
- 4.To introduce the learner to various pricing practices and capital budgeting.

### **Course Outcomes**

**CO1:** Revenue concepts under Perfect and Imperfect Competition and the various objectives of a firm in the context of national, local and regional development needs.

(Level: Understand)

**CO2:** The learner will be able to analyse Price and Output determination under different market structures in the context of globalisation. (Level: Analysis)

**CO3:** The learner will be able to examine ethical issues under different market structures.

(Level: Understand)

**CO4:** The learner will be able to evaluate various pricing practices and capital budgeting in the context of human values, ethics and national development needs by applying methods of investment appraisal. (Level: Evaluate)

## **7.Mathematical and Statistical Techniques –II**

### **2027UCMS**

### **Course Objectives:**

- 1.To develop understating concepts of Functions, derivatives, Matrices and Determinants.
- 2.To apply knowledge about Functions, derivatives, Matrices and Determinants practical problems of commerce economics and managements in the real life situation.
- 3.To make the student understand the basic concepts Shares and Mutual Funds.
- 4.To enrich the knowledge of students with ways of investments in shares and mutual funds with real life situations.
- 5.To make the student understand bivariate statistical analysis techniques like correlation and regression analysis.
- 6.To apply the concept of correlation and regression analysis of in case of numeric data.
- 7.To develop an understanding about the time series analysis and index numbers.
- 8.To apply the concept of time series analysis and index numbers in the real life situation.



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9.To develop an understanding about the discrete probability distributions like binomial and Poisson distribution as well as continuous probability distributions like normal distribution.

10.To compute different problems based on the discrete probability distributions like binomial and Poisson distribution as well as continuous probability distributions like normal distribution.

### **Course Outcomes:**

**CO1:** Learners will be able to develop understating concepts of Functions, derivatives, Matrices and Determinants. (Level: Create)

**CO2:** Learners will be able to apply knowledge about Functions, derivatives, Matrices and Determinants practical problems of commerce economics and managements in the real life situation. (Level: Application)

**CO3:** Learners will be able to understand the basic concepts Shares and Mutual Funds. (Level: Understand)

**CO4:** Learners will be able to enrich their knowledge about ways of investments in shares and mutual funds with real life situations. (Level: Remember)

**CO5:** Learners will be able to understand bivariate statistical analysis techniques like correlation and regression analysis. (Level: Understand)

**CO6:** Learners will be able to apply the concept of correlation and regression analysis of in case of numeric data. (Level: Application)

**CO7:** Learners will be able to develop an understanding about the time series analysis and index numbers. (Level: Understand)

**CO8:** Learners will be able to apply the concept of time series analysis and index numbers in the real life situation. (Level: Application)

**CO9:** Learners will be able to develop an understanding about the discrete probability distributions like binomial and Poisson distribution as well as continuous probability distributions like normal distribution. (Level: Create)

**CO10:** Learners will be able to compute different problems based on the discrete probability distributions like binomial and Poisson distribution as well as continuous probability distributions like normal distribution. (Level: Application)

### **Semester III**

#### **1. Advertising I – Fundamentals of Advertising**

##### **2031UCAD**

### **Course Objective**

- 1.Different roles of advertising in marketing, economy and society
- 2.Developments and issues concerning contemporary advertising
- 3.The regulatory framework of advertising
- 4.Advertising in India



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### Course Outcomes

- CO1: Develop basic understanding in the learners about concept and role of advertising in the modern business  
CO2: Demonstrate familiarity with the components of Integrated Marketing Communication  
CO3: Understand and analyse the Classification of Advertising  
CO4: Study and analyse the impact of Advertising on costs and prices  
CO5: Analyse the unethical practices in advertising  
CO6: Design regulatory framework to address the issues of unethical practices in advertising

### **2. Foundation Course – III (Contemporary India : 1947-2000 A.D)** **2032UCFC**

#### **Objectives of the Course:**

- 1.**To explain the various social, economic and political developments in India immediately following its independence.
- 2.**To help the students recognise the relevance of the Emergency Era and the importance of the period immediately following it.
- 3.**To enable students to identify the issues affecting contemporary India and list the achievements.
- 4.**To help students define the principles of foreign policy of independent India.

#### **Course outcome**

After successful completion of the course the learners will be able to:

- CO1:** Describe the socio-economic and political climate of the Nehruvian and Post Nehruvian era (Level: Knowledge)  
**CO2:** Name the important personalities and events associated with the Emergency and Post-Emergency Era. (Level: Knowledge)  
**CO3:** Recall the various contemporary issues and achievements of modern India. (Level: Knowledge)  
**CO4:** Identify the principles of foreign policy of independent India. (Level: Knowledge)

### **3. Commerce – III (Management: Principles & Functions)** **2033UCOM**

#### **Course Objectives:**

To help students get acquainted with-

1. Management concept, principles and skills required
2. Planning, MBO and Decision Making
3. Organizing and Organization, span of control, delegation and departmentation
4. Directing, Leading, Motivation and Controlling



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### **Course Outcomes**

- CO1 Understand basic Management concepts, principles and skills
- CO2 Study and analyse use of Planning and Decision Making
- CO3 Develop the understanding of different organization structures and their utility
- CO4 Understand the concepts of Authority, Delegation and Departmentation
- CO5 Analyse different styles of leadership
- CO6 Learn theories of motivation and its uses
- CO7 Develop the understanding of Controlling and its techniques

### **4. Accountancy & Financial Management– III** **1734UCAF**

#### **Course Objectives:**

- 1.To help the learners to acquire basic knowledge of accounting in case of dissolution of partnership firms and settlement of dues to creditors and partners.
- 2.To understand the concept of conversion of partnership firms into joint stock companies or sale of a partnership firm to an existing joint stock company.
- 3.To get an overview of AS -11 (Revised), which help the learners to understand how to convert and record foreign currency transactions in the reporting currency.
- 4.To learn how to account for personal investments in securities like debentures and shares with reference to AS -13.
- 5.To enable the learners to assist business units in accounting for their import export transactions

#### **Course Outcome:**

On completion of the course, learners will be able to

- CO1- Identify the preferences of payment to different categories of creditors and partners at the time of winding up a partnership business. (Cognitive level –Remember)
- CO2- Solve practical sums on conversion of partnership firm to joint stock companies (Cognitive level – Apply)
- CO3- Apply AS-11 to account for foreign currency transactions and convert them into home currency. (Cognitive level – Apply)
- CO4- Compute the return on investments, value the closing balance of investments such as shares, debentures/ Bonds and record the transactions per AS -13. (Cognitive level – Apply)

### **5.Financial Accounting & Auditing – V- Cost Accounting** **1835UCCA**

#### **Course Objectives:**

- 1.To introduce the learners to the concept of Cost Accounting and classification of costs



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- 2.To understand the procurement procedures for material and to learn about various techniques of inventory control
- 3.To study about attendance and payroll procedures of workers, labour turnover and various remuneration systems and incentive schemes
- 4.To understand classification of overheads and allocation, apportionment and absorption of overheads
- 5.To learn preparation of cost sheet and reconciliation between profits as per financial records and cost records

### **Course Outcome:**

On completion of the course, students will be able to

- CO1: Classify the different types and components of costs i.e. material, labour and overheads (Cognitive level –Understand)
- CO2: Explain different techniques of inventory control which will help bring about efficiency in production (Cognitive level –Understand)
- CO3: Compute remuneration and incentives based on efficiency of workers (Cognitive level –Analyse)
- CO4: Discuss the meaning and methods of allocation, apportionment and absorption of overheads (Cognitive level – Understand)
- CO5: Solve practical problems on preparation of Cost sheet which would be the basis for determining selling price of a product (Cognitive level –Apply)
- CO6: Examine the reasons for difference in profits as per financial accounts and cost accounts and reconcile the same (Cognitive level –Analyse)

## **6.Business Economics –III** **1736UCBE**

### **Course Objectives:**

- 1.To provide a clear understanding and firm foundation of basic macroeconomic concepts.
- 2.To make the learner aware of the different schools of thought in Macroeconomics.
- 3.To train the learner to analyse the various macroeconomic problems faced by a Developing Country like India.
- 4.To sensitise the learner to national development needs and environmental concerns.

### **Course Outcomes**

- CO1:** The learner will be equipped with a clear understanding and firm foundation of basic macroeconomic concepts. (Level: Understand)
- CO2:** The learner will be able to compare the Macroeconomic ideas of the different schools of thought.  
(Level: Understand)
- CO3:** The learner will be able to analyse the various macroeconomic problems faced by a Developing Country like India. (Level: Analysis)



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**CO4:** The learner will be able to evaluate macroeconomic policies for sustainable development in the context of national development needs. (Level: Evaluate)

### **7. Business Law - I** **1737UCBL**

#### **Course Objectives:**

- 1.To provide a conceptual study about the framework of Indian Business Laws.
- 2.To orient students about the legal aspects of business
- 3.To familiarize students with case laws related to business.

#### **Course outcomes:**

**CO1:** Develop basic understanding in the learners about the frame work of Indian Business Laws. (Level: Knowledge)

**CO2:** To develop practical skill and orient students, about the legal aspects of business. (Level: Create)

**CO3:** Understand and analyse the various types of fines and penalties on infringement of Business Laws. (Level: Analysis)

**CO4:** Study and analyse the importance of different types of commercial laws useful in practical application. (Level: Analysis)

### **Semester IV**

#### **1.Advertising: Agency and Media Operations** **1841UCAD**

#### **Course Objectives:**

- 1..To get students acquainted with-
- 2.Advertising planning and Budgeting practice
- 3.Creativity in advertising
- 4.The working and role of an ad agency
- 5.Media and aspects of media planning

#### **Course Outcomes**

**CO1:** Learners will be able to recognise planning and budgeting for advertising. (Level: Knowledge)

**CO2:** Learners will be able to design an advertisement involving different creative elements. (Level: Synthesis)

**CO3:** Learners will be able to create the advertisements by using various appeals. (Level: Synthesis)

**CO4:** Learners will be able to demonstrate usefulness of testing Ad effectiveness. (Level: Application)



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**CO5:** Learners will be able to explain the working of an Ad Agency. (Level: Comprehension)

**CO6:** Learners will be able to differentiate various types and characteristics of media. (Level: Analysis)

**CO7:** Learners will be able to understand media plan and schedule. (Level: Knowledge)

### **2.Foundation Course – IV**

**2042UCFC**

#### **Objectives of the Course**

- 1.To make the learners recognise the significance of China and its foreign policy towards India.
- 2.To make the learners recognise the significance of Japan and its foreign policy towards India.
- 3.To help the learners identify the developments in Burma (Myanmar), Indonesia and Vietnam from 1945 to 2000.
- 4.To explain the rise of Israel as a nation.

#### **Course Outcome**

**CO1:** Recall key moments of Chinese history and define the state of the relationship between India and China. (Level: Knowledge)

**CO2:** Identify important aspects of Japanese history, society, polity and economics and describe the state of Indo-Japanese relations. (Level: Knowledge)

**CO3:** Explain significant developments in the recent history of Burma (Myanmar), Indonesia and Vietnam. (Level: Knowledge)

**CO4:** Recall key aspects of the history, polity, society and economy of Israel and identify key aspects of Indo-Israeli relations. (Level : Knowledge)

### **3. Commerce – IV (Management: Production & Finance)**

**1743UCOM**

#### **Course Objectives:**

To make students acquainted with-

- 1.Production planning, control and production systems
- 2.Quality management tools and techniques
- 3.Indian financial market, SEBI, Stock Exchange, DEMAT, Credit Rating and CIBIL
- 4.Contemporary practices in financial market such as lease financing, mutual fund venture capital, derivatives, financial planning, etc

#### **Course Outcomes**



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**CO1:** Learners will be able to recognise concepts of Production planning & control. (Level: knowledge)

**CO2:** Learners will be able to summarise different Inventory Management Techniques. (Level: Understand)

**CO3:** Learners will be able to understand basics of Quality and Quality Management Techniques. (Level: knowledge)

**CO4:** Learners will be able to analyse the working of Indian financial system. (Level: analysis)

**CO5:** Learners will be able to analyse role of different financial intermediaries and regulatory bodies. (Level: analysis)

**CO6:** Learners will be able to discover importance of savings and investment in financial securities. (Level: application)

**CO7:** Learners will be able to estimate different careers as a Financial Planner and Investment Advisors. (Level: analysis)

### **4. Accountancy & Financial Management – IV**

#### **1744UCAF**

#### **Course Objectives:**

- 1.** To help the learners to acquire basic knowledge of the financial accounting with respect to corporate entities
- 2.** To understand profits or losses post and prior to incorporation and how to account for them in the books of company.
- 3.** To study schedule III requirements for preparing and presenting financial statements of a company
- 4.** To understand the term redemption of preference shares/ debentures and know the provisions of companies Act 2013, relating to redemption of preference shares and debentures
- 5.** To classify the divisible and non –divisible profits
- 6.** To identify the various categories of redemption of debentures

#### **Course Outcomes:**

On completion of the course, the learners will be able to

**CO1:** Differentiate between pre and post-incorporation income and expenses and allocate certain income and expenses appropriately to only pre or only post periods.

(Level: Analyse)

**CO2:** Solve practical sums on preparation and presentation of financial statements of corporate entities with respect to revised Schedule III. (Level: Apply)

**CO3:** Recall the concept of divisible and non-divisible profits and its utilisation. (Level: Remember)

**CO4:** Apply the legal provisions for accounting treatment on redemption of preference shares and its effects on financial statements. (Level: Apply)





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**CO5:** Solve practical sums on redemption of debentures out of various sources on the basis of legal provisions. (Level: Apply)

**5. Financial Accounting & Auditing – VI – Cost Accounting**  
**1845UCCA**

**Course Objectives:**

- 1.To introduce the learners to various concepts used in contract costing
- 2.To enable the learner to compute cost as well as profit of a contract
- 3.To study about process costing and the accounting procedure for computing the cost of a process.
- 4.To study the concept of process losses and gains and accounting for the same
- 5.To help the learners to understand about valuation of work in progress in a process
6. To learn about the difference between marginal costing and absorption costing and the use of cost-volume-profit analysis as a managerial decision-making tool

**Course Outcome:**

On completion of the course, students will be able to

CO1: explain the meaning of contract and various terms used in contract costing (Cognitive level –Understand)

CO2: compute cost and notional/ estimated/ actual profit of a contract along with escalation clause concept (Cognitive level –Analyse)

CO3: discuss the treatment of process losses and gains in cost accounts (Cognitive level – Understand)

CO 4: calculate cost of a process including valuation of work in progress by computing equivalent units (Cognitive level –Analyse)

CO5: solve practical problems on apportionment of joint cost among joint products

CO6: compute break-even point, margin of safety and profit volume ratio using the concepts of cost-volume-profit relationship (Cognitive level –Analyse)

**6. Business Economics –IV**  
**1746UCBE**

**Course Objectives**

- 1.**To provide a clear understanding and firm foundation of basic concepts of public finance.
- 2.To analyse the changing role of the Government in an economy.
- 3.To compare the efficacy of the different tools of fiscal policy.
- 4.To evaluate the fiscal reforms introduced in this era of globalization.

**Course Outcomes**



## **Nagindas Khandwala College (Autonomous)**

**CO1:** The learner will be equipped with a clear understanding of basic concepts of public Finance. (Level: Understand)

**CO2:** The learner will be able to analyse the changing role of the Government in an economy. (Level: Analysis)

**CO3:** The learner will be able to compare the efficacy of the different tools of fiscal policy. (Level: Understand)

**CO4:** The learner will be able to evaluate the fiscal reforms introduced in this era of globalization. (Level: Evaluate)

### **7. Business Law II**

**1747UCBL**

#### **Course Objectives:**

- 1.** To provide a conceptual study about the framework of Indian Business Laws.
2. To orient students about the legal aspects of business
3. To familiarize students with case laws related to business

#### **Course outcomes**

**CO1:** Develop basic understanding in the learners about the frame work of Indian Business Laws. (Level: Understand)

**CO2:** To develop practical skill and orient students, about the legal aspects of business. (Level: Create)

**CO3:** Understand and analyse the various types of fines and penalties on infringement of Business Laws. (Level: Analysis)

**CO4:** Study and analyse the importance of different types of commercial laws useful in practical application. (Level: Analysis)

## **Semester V**

### **1. Commerce – V (Marketing)**

**1853UCOM**

#### **Course Objectives:**

To make students acquainted with-

1. Marketing concept, significance & scope and its evolution
2. Recent trends and challenges in marketing
3. Customer Insights through Marketing Information(MIS), Marketing Research and Consumer Behaviour
4. Customer-driven strategy through Segmentation, Targeting and Positioning (STP)
5. Marketing-mix elements (4Ps of marketing)
6. Competitive advantage and strategies



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### **Course Outcomes**

- CO1:** Learners will be able to recognise concept of Marketing. (Level: Knowledge)  
**CO2:** Learners will be able to explain recent trends and challenges in marketing. (Level: Comprehension)  
**CO3:** Learners will be able to classify different aspects of consumer behaviour, Marketing Information (MIS) and Marketing Research. (Level: Comprehension)  
**CO4:** Learners will be able to analyse Segmentation, Targeting and Positioning (STP). (Level: Analysis)  
**CO5:** Learners will be able to apply a customer-driven strategy based on STP. (Level: Application)  
**CO6:** Learners will be able to associate variables of marketing-mix with real life. (Level: Analysis)  
**CO7:** Learners will be able to integrate marketing strategies with competitive advantages. (Level: Synthesis)  
**CO6:** Learners will be able to associate variables of marketing-mix with real life. (Level: Analysis)  
**CO7:** Learners will be able to integrate marketing strategies with competitive advantages. (Level: Synthesis)

## **2. Business Economics – V(Indian Financial System)**

### **1854UCBE**

### **Course Objectives**

- 1.To create a clear understanding of the various components of the Indian financial system and its role in economic development.
- 2.To analyse the changing trends in Monetary Policy and role of the RBI.
- 3.To compare the working of the different institutions and markets in the context of national, local, and regional development needs.
- 4.To evaluate the financial sector reforms introduced in the context of globalisation.

### **Course Outcomes**

- CO1:** Learners will be able to recall the meaning, concepts, role, components and functions of Indian financial system. (Level: Knowledge)  
**CO2:** Learners will be able to understand the dimensions of financial sector reforms undertaken in the Indian economy including the monetary and credit control measures implemented by the RBI since 1991. (Level: Comprehension)  
**CO3:** Learners will be able to demonstrate the challenges faced by commercial banks and non-banking financial companies since 1991 including non-performing assets and capital adequacy norms. (Level: Application)  
**CO4:** Learners will be able to analyse the role, structure, instruments, problems and reforms in the money and capital markets of Indian economy including the SEBI and mutual funds. (Level: Analysis)



**Nagindas Khandwala College (Autonomous)**

**3. Financial Accounting and Auditing VII – Financial Accounting**  
**1851UCFA**

**Course Objectives:**

- 1.To enable the learners to understand different terms viz. amalgamation, absorption, and external reconstruction and also the accounting treatment in each case as per AS- 14.
2. To learn the advanced techniques of reconstruction of sick companies and to understand the statutory reporting requirements in its financial statements after reconstruction.
- 3.To study the provisions of companies, act regarding buyback of shares
- 4.To classify cash flows from Operating, Investing and Financing activities.

**Course Outcomes:** On completion of the course, the students will be able to

**CO1:** Apply AS-14 in various business combinations such as amalgamation, absorption and external reconstruction and also the accounting treatment in each case. (Level: Apply)

**CO2:** Recognise, how to internally re construct sick companies facing cash crunch and consecutive heavy losses by way of reduction in capital, alteration in shareholders' rights compromises/arrangements. (Level: Remember)

**CO3:** Explain how to prepare Capital Reduction Account and its utilization. (Level: Understand)

**CO4:** Solve practical problems on buyback of shares by applying all the provisions of Companies Act regarding the same. (Level: Apply)

**CO5:** Solve practical problems on Cash flow statements segregating Cash flows from Operating, Investing and financing activities. (Level: Apply)

**4. Financial Accounting and Auditing VIII – Introduction to Management Accounting**  
**1952UCMA**

**Course Objectives:**

- 1.To understand the differences between Management Accounting and Financial Accounting with respect to MIS
- 2.To analyse the data for decision making
- 3.To compute various ratios for MIS
- 4.To develop working capital requirement for business organisations
- 5.To enable learners to prepare Capital Budgets for managerial decisions
- 6.To understand the concept of Net Present value and discounting factor

**Course Outcomes:**

After completing this Course, the learners should be able to:



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- CO1:** Recognise the differences in Management Accounting and Financial Accounting (Level: Remember)  
**CO2:** Interpret the Financial statements for Investment and other MIS decision. (Level: Apply)  
**CO3:** Calculate Balance sheet ratios and Revenue Statement Ratios (Level: Analyse)  
**CO4:** Calculate Working Capital requirements. (Level: Analyse)  
**CO5:** Solve practical problems on Capital budgeting (Level: Apply)  
**CO6:** Evaluate various capital budgeting alternatives (Level: Evaluate)

### **5. Direct & Indirect Taxation Paper – I Direct Tax** **1855UCDT**

#### **Course Objectives:**

- 1.To understand the basic provisions of Income tax for Individual taxation.
- 2.To differentiate between Exempt income (Exemption's u/s 10) and Deductions under chapter VI A (Section 80).
- 3.To classify income under various heads as per the accrual of Income from different sources of Income.
- 4.To compute the taxable Income of an Individual.
- 5.To develop skills to prepare taxable Income of an Individual – Resident, Non-Resident, Resident but not ordinarily resident as well as on the basis of age of Individual.

#### **Course Outcomes:**

After completing this Course, the students should be able to:

- CO1:** Recognise the Direct Tax (Indian) Income Tax Provisions applicable to an Individual. (Level: Remember)  
**CO2:** Classify the Exempt income and Deduction available, while computing taxable income. (Level: Understand)  
**CO3:** Recognise Income to Resident, Non Resident and Resident but not ordinary resident Individuals. (Level: Remember)  
**CO4:** Calculate Income under various heads of Income – Salaries, House Property, Business/Professional Income, Capital Gain and Income from Other Sources (Level: Analyse)  
**CO5:** Classify Capital gains under Short Term and Long Term. (Level: Understand)  
**CO6:** Calculate taxable income of an Individual (Level: Analyse)

### **6. Elements of Operations Research Paper- I** **1856UCOR**



## **Nagindas Khandwala College (Autonomous)**

### **Course objectives:**

1. To make the student understand the basic concepts of Operational Research and Linear programming to the students.
2. To enrich the knowledge of students with advanced techniques of linear programming problem like transportation problems, replacement theory along with real life applications.
3. To involve students to extend their knowledge to the real life applications of Operational Research and their solutions using various O.R. packages.
4. To distinguish between the various types of networking problems and techniques that can be employed to solve concerned problems.
5. To develop an understanding about the Game Theory concepts for scientific study of strategic decision making.
6. To apply the concepts of inventory Management to the real-life situations by the students.

### **Course Outcome:**

**CO1:** Learners will be able to understand the basic concepts of Operational Research and Linear programming. (Level: Understand)

**CO2:** Learners will be able to enrich their knowledge with advanced techniques of linear programming problem like transportation problems, replacement theory along with real life applications. (Level: Understand)

**CO3:** Learners will be able to extend their knowledge to the real life applications of Operational Research and their solutions using various O.R. packages. (Level: Understand)

**CO4:** Learners will be able to distinguish between the various types of networking problems and techniques that can be employed to solve concerned problems. (Level: Understand)

**CO5:** Learners will be able to develop an understanding about the Game Theory concepts for scientific study of strategic decision making. (Level: Create)

**CO6:** Learners will be able to the concepts of inventory Management to the real life situations. (Level: Understand)

## **7. Psychology of Human Behaviour at work**

### **1856UCPS**

### **Course objectives:**

- 1.To introduce the learners to the different concepts in the field of Industrial / Organizational Psychology.
- 2.To familiarize students with various aspects of workplace behaviour.
- 3.To increase the understanding of the complicated systems of individual and group psychological processes involved in the world of work.



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4. Create an awareness of the socio-cultural diversity of the workforce in different parts of the world.

### **Course outcomes:**

On completion of the course, the learner should be able to:

**CO1:** Define psychology and discuss the challenges that managers face in the workplace. (Level: Knowledge)

**CO2:** Discuss the role of perception in the work context. (Level: Knowledge)

**CO3:** Identify the various factors that motivate employees in the workplace. (Level: Understand)

**CO4:** Appreciate the need for organizations to create a supportive work environment and its impact. (Level: Understand)

## **8. Computer systems & Applications Paper –I** **1856UCCS**

### **Course Objective:**

- 1.** The main objectives of learning computer are to prepare students for graduate training in some specialized area of computer applications, to prepare students for jobs in industry, business, or government.
- 2.** To enhance creative thinking and logical thinking.
- 3.** To make the learner aware about how to use application software in data analysis.

### **Course Outcomes**

**CO1:** To make the learner to understand the basic concepts of Data Communication and Internet. (Level: Knowledge)

**CO2:** To make the learner to understand the basic concepts, features, various types, security measures and limitations of E-Commerce. (Level: Knowledge)

**CO3:** To enrich practical knowledge of students with advanced techniques using MS-Excel. (Level: Knowledge)

**CO4:** To create databases and tables to extract desired output using MySQL (Level: Create)

## **9. Export Marketing : Fundamentals** **1856UCEM**

### **Course Objective:**

- 1.** Develop basic understanding in the learners about export business and India's Export Marketing potential
- 2.** Familiarise learners with basic concepts Global trends and international policy that influence exports



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3. Acquaint learners with international agreements and trading blocs and their impact on exporters
4. Analyse various aspects of international business environment and foreign market entry options for Indian exporters
5. Familiarise learners about India's promotional organisations for Export

### Course Outcomes

- CO1:** Learners will be able to recognise concept of export business and India's Export Marketing potential (Level: Knowledge)
- CO2:** Learners will be able to interpret Global trends and international policy that influence exports. (Level: Comprehension)
- CO3:** Learners will be able to discover impact of international agreements and trading blocs on exporters (Level: Application)
- CO4:** Learners will be able to associate different foreign market entry options according to international business environment. (Level: Analysis)
- CO5:** Learners will be able to get information about different promotional organisations for Export in India (Level: Analysis)

### Semester VI

#### 1. Commerce – VI (Human Resource Management) 1863UCOM

### Course Objectives:

1. Human Resource Management- Concept, Features, Significance & Scope/ Functions
2. Human Resource Planning and Practices such Recruitment and Selection, Placement & Induction
3. Human Resource Training & Development
4. Performance Appraisal and Compensation Management
5. Career Planning and Succession Planning
6. Human Relations- Leadership & Motivation and Grievance Handling

### Course Outcomes

- CO1:** Learners will be able to understand the concept of Human Resource Management. (Level: Knowledge)
- CO2:** Learners will be able to recall meaning of HR functions like Recruitment, Selection, Placement & Induction. (Level: Knowledge)
- CO3:** Learners will be able to summarise various challenges in human resource management. (Level: Comprehension)
- CO4:** Learners will be able to prepare career growth plans and succession plans. (Level: Application)





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**CO5:** Learners will be able to determine need of human relations, human diversity, emotional and spiritual intelligence. (Level: Analysis)

**CO6:** Learners will be able to estimate the complexities of talent management, employee engagement and high-potential employees. (Level: Analysis)

**CO7:** Learners will be able to understand and design a system to amicably settle employee grievances. (Level: Synthesis)

### **2. Business Economics – VI** **1864UCBE**

#### **Course Objectives**

- 1.To provide a clear understanding of the various theories of international trade.
- 2.To compare various approaches and tools of commercial policy as well as exchange rate systems.
- 3.To analyse the trends in India's Balance of Payments in the context of globalisation.
- 4.To evaluate the exchange rate reforms introduced in the context of national development needs.

#### **Course Outcomes**

**CO1:** Learners will be able to recognize the theoretical backgrounds related to international trade and to recall the meaning of the concepts of gains from trade, reciprocal demand as well as offer curves. (Level: Knowledge)

**CO2:** Learners will be able to understand the meaning and dimensions pertaining to commercial policy including free trade and protection and concepts of exchange rates. (Level: Comprehension)

**CO3:** Learners will be able to show the structure of balance of payments and types, causes and methods to correct disequilibrium of balance of payments including the emerging balance of payments situation in India since 1991. (Level: Application)

**CO4:** Learners will be able to analyse the functions and theoretical frame work related to foreign exchange market in determining equilibrium rate of exchange and the exchange rate reforms introduced in India since 1991. (Level: Analysis)

### **3.Direct & Indirect Taxation Paper – II -Indirect Tax** **1865UCDT**

#### **Course Objectives:**

- 1.To understand the differences between Direct and Indirect taxation. The Value Added Tax and concept of ONE NATION ONE TAX as Goods and Services Tax introduced in India w. e. f. 01.07.2017.
- 2.To study provisions of levy of taxation and understand the responsibility for collection of tax under Forward contracts, Reverse charge mechanism and E Commerce operations.
- 3.To understand the Provisions relating to Time of Supply for Goods and Service.



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- 4.To understand the Provisions relating to Value of Supply for Goods and Services.
5. To understand the Provisions of Input Tax Credit, eligibility, reversal of ITC etc.
- 6.To compute liability of GST after deduction of ITC.
- 7.To understand the provisions of Registration under GST.
- 8.To prepare students for employment in taxation firm.

### **Course Outcomes:**

After completing this Course, the students should be able to:

- CO1:** Discuss the concept of GST. (Level: Understand)  
**CO2:** Recognise various types of contracts and onus of collection and payment of tax thereon (Forward Contracts, Reverse Charge and E-Commerce Operations) (Level: Remember)  
**CO3:** Calculate Time and Value of Supply of Goods and Services. (Level: Analyse)  
**CO4:** Calculate Input Tax Credit and liability of the dealer. (Level: Analyse)  
**CO5:** Solve practical problems on GST liability. (Level: Apply)  
**CO6:** Explain the procedure for GST registration. (Level: Understand)

## **4.Financial Accounting and Auditing IX - Financial Accounting**

**8u7**

**1861UCFA**

### **Course Objectives:**

- 1.**To acquaint the learners with the concept and practicalities of accounting standards AS-10 (PPE), AS- 20 (EPS) and AS- 26 (Intangibles)
- 2.To help the learners to acquire conceptual knowledge of preparing financial statements of co-operative societies.
- 3.To discuss the provisions of AS -11( Revised) regarding foreign branch operations with a special reference to Integral Foreign Operations (IFO) and Non-Integral Foreign Operations (NFO)
- 4.To make the learners to study the various methods of valuation of goodwill and shares.
5. To enable the learners to assist practicing CAs in the assignments of preparing final accounts of a co-operative society.

### **Course Outcomes:**

On completion of the course, the students will be able to

- CO1:** Evaluate case studies based on practical application of Accounting Standards AS-10 (PPE), AS- 20 (EPS) and AS- 26 (Intangibles) (Level: Evaluate)  
**CO2:** Discuss the formats of final accounts of Co-operative Housing Society as well as Consumer Co-operative Housing Society. (Level: Understand)



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**CO3:** Solve practical problems on financial statements of co-operative societies. (Level: Apply)

**CO4:** Distinguish between Integral Foreign Operations (IFO) and Non-Integral Foreign Operations (NFO) (Level: Analyse)

**CO5:** Solve practical sums on converting trial balance of an independent foreign branch into reporting currency as per AS 11. (Level: Apply)

**CO6:** Calculate the value of goodwill and shares. (Level: Analyse)

### **5. Financial Accounting and Auditing X – Auditing**

**1862UCAU**

#### **Course Objectives:**

- 1.To introduce the learners to the concept of Auditing
- 2.To study Auditing Techniques – Vouching and Verification with reference to Audit Report to be issued by the Auditor.
- 3.To plan out for execution of Audit Procedures and understand the importance of documentation.
- 4.To introduce the learners to Company Audit with respect to appointment, removal, qualifications and disqualifications of Auditor
- 5.To develop skills in conduct of actual Audit.
- 6.To prepare students for Audit and learn importance of ethics and confidentiality of client data
- 7.To give learners short term training in audit firms

#### **Course Outcomes:**

After completing this Course, the students should be able to:

**CO1:** Discuss the process and procedure of Auditing (Level: Understand)

**CO2:** Recognise importance of Documentation, Working Papers, Audit Plans etc. (Level: Remember)

**CO3:** Explain various techniques of Audit (Level: Understand)

**CO4:** Identify the areas of possible Frauds and Errors that may exist in the Financial Statements through various techniques of Auditing. (Level: Remember)

### **6. Psychology of Human Behaviour at work**

**1866UCPS**

#### **Course objectives:**

- 1.To introduce the students to the different concepts in the field of Industrial / Organizational Psychology.
- 2.To familiarize students with various aspects of workplace behaviour.



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- 3.To increase the understanding of the complicated systems of individual and group psychological processes involved in the world of work.
- 4.Create an awareness of the socio-cultural diversity of the workforce in different parts of the world.

### **Course Outcomes:**

On completion of the course, the learner should be able to:

- CO1:** Describe group dynamics and its application in work groups. (Level: Knowledge)  
**CO2:** Develop an understanding of conflicts and strategies for handling them effectively. (Level: Knowledge)  
**CO3:** Compare the impact of IQ and EQ on performance in organizations. (Level: Knowledge)  
**CO4:** Explain the causes of stress and identify strategies for coping with stress. (Level: Knowledge)

## **7. Export Marketing : Process & Procedures**

### **1866UCEM**

### **Course Objective:**

- 1.Develop basic understanding and analysis about product decisions involved in international markets
- 2.Apprise learners with ways of deciding pricing for export goods
- 3.Develop basic comprehension in learners about procedures and documents required by exporters from India
- 4.Develop understanding about financial needs of exporters before and after shipment.
- 5.Develop understanding about financial needs of exporters before and after shipment.
- 6.Acquaint learners about incentives given by Indian government to promote exports

### **Course Outcomes:**

On completion of the course, the learner should be able to:

- CO1:** Learners will be able to understand aspects of product decisions involved in international markets (Level: Knowledge)  
**CO2:** Learners will be able to apply decision making for pricing of goods to be exported. (Level: Comprehension)  
**CO3:** Learners will be able to prepare a set of procedures and documents required by exporters from India. (Level: Application)  
**CO4:** Learners will be able to use knowledge about different avenues to fulfil financial needs of exporters before and after shipment. (Level: Application)  
**CO5:** Learners will be able to analyse various incentives given by Indian government to promote exports. (Level: Analysis)



## Nagindas Khandwala College (Autonomous)

### **8. Computer systems & Applications Paper – II** **1866UCCS**

#### **Course Objective:**

1. The main objectives of learning computer are to prepare students for graduate training in some specialized area of computer applications, to prepare students for jobs in industry, business, or government.
2. To enhance creative thinking and logical thinking.
3. To make the learner aware about how to use application software in data analysis.

#### **Course outcomes**

- CO1:** To make the learner to understand the basic concepts of Data Communication and Internet. (Level: Understand)
- CO2:** To make the learner to understand the basic concepts, features, various types, security measures and limitations of E-Commerce. (Level: Understand)
- CO3:** To enrich practical knowledge of students with advanced techniques using MS-Excel. (Level: Understand)
- CO4:** To create databases and tables to extract desired output using MySQL. (Level: Understand)
- CO5:** To involve students to extend knowledge to the real-life applications of databases and queries using MySQL. (Level: Understand)
- CO6:** To distinguish between the various types of networking problems and techniques that can be employed to solve concerned problems. (Level: Understand)
- CO7:** To develop an understanding about data analysis concepts for scientific study of strategic decision making. (Level: Understand)
- CO8:** To apply the advanced features of MS-Excel to the real-life situations by the students. (Level: Understand)
- CO9:** To apply the knowledge of R programming statements in solving statistical problems. (Level: Application)
- CO10:** To develop a practical approach to solve problems using R software. (Level: Create)
- CO11:** Students will demonstrate the ability to analyse data and draw appropriate statistical conclusions using application based software. (Level: Application)
- CO12:** After successful completion of the course the learner would be able to Demonstrate the ability to apply practical knowledge to solve mathematical, statistical and financial problems. (Level: Application)



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**9. Elements of Operations Research Paper – II**  
**1866UCOR**

**Course objectives:**

- 1.To make the student understand the basic concepts of Operational Research and Linear programming to the students.
- 2.To enrich the knowledge of students with advanced techniques of linear programming problem like transportation problems, replacement theory along with real life applications.
- 3.To involve students to extend their knowledge to the real-life applications of Operational Research and their solutions using various O.R. packages.
- 4.To distinguish between the various types of networking problems and techniques that can be employed to solve concerned problems.
- 5.To develop an understanding about the Game Theory concepts for scientific study of strategic decision making.
- 6.To apply the concepts of inventory Management to the real-life situations by the students.

**Course Outcome:**

- CO1:** Learners will be able to understand the basic concepts of Operational Research and Linear programming. (Level – Understand)
- CO2:** Learners will be able to enrich their knowledge with advanced techniques of linear programming problem like transportation problems, replacement theory along with real life applications. (Level: Understand)
- CO3:** Learners will be able to extend their knowledge to the real life applications of Operational Research and their solutions using various O.R. packages. (Level: Understand)
- CO4:** Learners will be able to distinguish between the various types of networking problems and techniques that can be employed to solve concerned problems. (Level: Understand)
- CO5:** Learners will be able to develop an understanding about the Game Theory concepts for scientific study of strategic decision making. (Level: Create)
- CO6:** Learners will be able understand the concepts of inventory Management to the real life situations. (Level: Understand)



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**PO CO Mapping Matrix - 2020-21**

Semester	Subject	Course Code	PO1	PO2	PO3	PO4	PO5	PO6
<b>Semester 1</b>	BC	2011UCBC		*			*	
	EVS	2012UCES					*	
	FC	2013UCFC	*	*			*	
	Intro to Business	2014UCCM	*					*
	AFM	2015UCAF	*	*	*	*	*	*
	Eco	2016UCBE	*	*			*	
	Maths	2017UCMS				*		
<b>Semester 2</b>	BC	2021UCBC		*			*	
	EVS	2022UCES					*	
	FC	2023UCFC	*	*			*	
	Service Sector	2024UCOM	*					*
	AFM	2025UCAF	*	*	*	*	*	
	Eco	2026UCBE	*	*			*	
	Maths	2027UCMS				*		
<b>Semester 3</b>	Advertisement	2031UCAD	*				*	*
	FC	2032UCFC		*			*	
	POM	2033UCOM	*				*	*
	AFM	1734UCAF	*		*			
	Costing	1835UCCA	*		*			*
	Eco	1736UCBE	*					
	Law	1737UCBL	*				*	*
<b>Semester 4</b>	Advertising - media op	1841UCAD	*				*	*



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	FC	1742UCFC		*			*	
	Management - Production	1743UCOM	*				*	
	AFM	1744UCAF	*		*			
	Costing	1845UCCA	*					*
	Eco	1746UCBE	*					
	Law	1747UCBL	*				*	*
<b>Semester 5</b>	Marketing	1853UCOM	*				*	*
	Eco	1854UCBE	*					
	Direct Tax	1855UCDT	*					*
	FA	1851UCFA	*		*			
	Management Accounting	1952UCMA	*	*	*		*	*
	PHBW	1856UCPS					*	
	Export marketing	1856UCEM	*				*	
	Computer system	1856UCCS		*		*		
	OR	1856UCOR		*		*		
<b>Semester 6</b>	HRM	1863UCOM	*				*	
	Eco	1864UCBE	*					
	Indirect tax	1856UCDT	*					*
	FA	1861UCFA	*		*			*
	Auditing	1862UCAU	*	*			*	
	PHBW	1866UCPS					*	
	Export marketing	1866UCEM	*				*	
	Computer system	1866UCCS		*		*		
	OR	1866UCOR		*		*		
	<b>Autonomy credits</b>							
<b>Semester 2</b>	EVS						*	
<b>Semester 3 &amp; 4</b>	Excel & Tally			*				
	Short term course							