



Prahladrai Dalmia Lions College of Commerce & Economics

Sunder Nagar, Malad (West), Mumbai, 400 064

Name of Programme: Bachelor of Commerce

Programme Outcomes

- PO 1 To acquire global competencies through comprehensive curricular and co-curricular programs and enable the students to face modern day challenges in commerce and business.
- PO 2 To gain conceptual knowledge in various disciplines of Commerce, Finance, Management and Information Technology blended with ethical practices.
- PO 3 To be conversant with the financial & economic environment.
- PO 4 To develop communication, interpersonal and soft skills which enable the students to interact in a more constructive and productive manner.
- PO 5 To develop consciousness about the environment and to expose them to various issues related to our environment.
- PO 6 To develop critical thinking, and logical decision making skills required for efficient business leaders.

Dr. N. N. Pandey

Principal



Prahladrai Dalmia Lions College of Commerce & Economics

Sunder Nagar, Malad (West), Mumbai, 400 064

FYBComSem I & II

Course Name: Commerce I (Introduction to Business)

Course Objectives:

- To familiarise students with the basic concepts of business
- To develop knowledge and understanding of business
- To make students aware of trends in business

Course Outcomes:

On completion of the course students will be aware of:

- The formalities in starting different forms of business and strategies followed by a firm in its life cycle.
- Role played by WTO and trade blocs.
- The assistance and incentives given by the Government .

Course Name: Financial Accountancy and Management

Course Objectives:

- To impart conceptual knowledge of various accounting concepts, conventions and policies.
- To inculcate the knowledge about accounting methods, practices and techniques.
- To acquaint the students with working knowledge of Accounting Standards issued by the ICAI.

Course Outcomes:

After the completion of the course, Students will be able to understand ---

- The concepts, nature and purpose of financial statements in relationship to decision making.
- How to use the fundamental accounting equation to analyse the effect of business transactions on an organization's accounting records and financial statements.
- How to use a basic accounting system to create the data needed to solve a variety of business problems.
- How to use accounting information to solve a variety of business problems.



Prahladrai Dalmia Lions College of Commerce & Economics

Sunder Nagar, Malad (West), Mumbai, 400 064

Course Name: Business Economics

Course Objectives:

- Students will be able to identify and explain economic concepts and theories related to the behavior of economic agents, markets, industry and firm structures, legal institutions, social norms, and government policies.
- Students will be able to integrate theoretical knowledge with quantitative and qualitative evidence in order to explain past economic events and to formulate predictions on future ones.

Course Outcomes:

- To apply the principle of constrained optimization to firms and consumers.
- To know the application of theory of production and cost structure.
- To comprehend various market structure and its real world application.
- To extend the microeconomic principles to factor markets. **Course**

Name: Business Communication

Course Objectives:

- To develop awareness of the complexity of the communication process
- To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener
- To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups
- To develop effective writing skills so as enable students to write in clear, concise, persuasive and audience centered manner to demonstrate effective use of communication technology

Course Outcomes:

After successful completion of the course the learner should be able to enhance his Listening, Speaking, Reading and Writing skills to meet the challenges of the world



Prahladrai Dalmia Lions College of Commerce & Economics

Sunder Nagar, Malad (West), Mumbai, 400 064

Course Name: Environmental Studies

Course Objectives:

- To create an environmental perspective amongst students
- To expose them to various issues related to man-environment relations
- To make them aware about ways to empathise with various problems

Course Outcomes:

On completion of the course learners will be:

More aware of problems created by human behaviour, and understand how adverse impact can be mitigated, the laws related to environment both at the National and International level.

Course Name: Foundation Course

Course Objectives:

- To understand the pluralistic nature of Indian society
- To sensitize about the gender disparity in society.
- To understand diversity as difference and disparity as inequality.
- To understand the philosophy and structure of the Constitution of India and government bodies working at different levels of government administration
- To create awareness about growing social problems in India

Course Outcomes:

- This course is designed to create social awareness at a preliminary level for students across the board
- To help the students to upgrade their knowledge on current challenges and issues of Indian society
- To sensitize students about social problems plaguing Indian society and to emphasize the role of educated youth to address the same.



Prahladrai Dalmia Lions College of Commerce & Economics

Sunder Nagar, Malad (West), Mumbai, 400 064

Course Name: Mathematical & Statistical Techniques

Course Objectives:

- Problem solving and logical skills.
- Have an understanding of elementary mathematics and statistics.
- To communicate mathematical / logical ideas in writing.

Course Outcomes:

- Able to understand the concept and use it to solve problems on a diverse variety of disciplines.
- Able to be familiar with the variety of examples where mathematics and statistics can help accurately.
- Able to draw the graphs of linear equations and recognize the feasibility region and use to solve various examples.
- Able to independently apply their mathematical and statistical expertise when needed.
- Able to independently refer the related literature on various topics like Correlation and Regression, Time Series Analysis, Differentiation, Application of Differentiation including survey articles, scholarly books, and online sources etc.



Prahladrai Dalmia Lions College of Commerce & Economics

Sunder Nagar, Malad (West), Mumbai, 400 064

SYBCom Sem III & IV

Course Name: Commerce I (Management Functions & Challenges)

Course Objectives:

- To make learners aware about conceptual knowledge and evolution of Management
- To familiarise the learners with functions in management

Course Outcomes:

- Students become familiar with the working knowledge of functions of Management.

Course Name: Commerce IV (Management Production & Finance)

Course Objectives:

- To acquaint learners with the basic concepts of Production Management, Inventory, and Quality Management.
- To provide basic knowledge about Indian Financial Systems.
- To update learners with recent trends in Finance.

Course Outcomes:

- Students get an insight into Production Management and functioning of the Indian Financial System.

Course Name: Advertising

Course Objectives:

- To highlight the role of advertising for the success of brands and its importance within the marketing functions of a company.
- It aims to orient learners towards the practical aspects and techniques of advertising.
- It is expected that this course will prepare learners to lay down a foundation for advance post-graduate courses in advertising .

Course Outcomes:

- An expected outcome is that some students would seek a career in advertising.



Prahladrai Dalmia Lions College of Commerce & Economics

Sunder Nagar, Malad (West), Mumbai, 400 064

Course Name: Financial Accountancy and Management

Course Objectives:

- To provide the knowledge of Accounting of Partnership firm in case of admission, retirement or death of a partner and introduction of company accounts.
- To understand the computation of purchase consideration in case of amalgamation and conversion of firms with financial statements.
- It provides the knowledge of redemption of shares and debentures etc.
- This subject also differentiate profit and loss prior period to incorporation and post incorporation

Course Outcomes:

After the completion of the course, Students will be able to understand -

- About the final accounts of the companies.
- The meaning of companies and working style of companies.
- The concept and sources of redemption of debentures and preference shares.
- To work with profit prior to incorporation and post incorporation profits in companies accounts.
- How to solve problems related to partnership final accounts based on adjustment of admission, retirement or death of a partner during the year.

Course Name: Introduction to Management Accounting

Course Objectives:

- To understand the functions, advantages and limitations of Management Accounting.
- To acquaint the students to basic techniques of analysis and interpretation of financial statements including ratio analysis.
- To enable them to know the concept of Capital Budgeting and Working capital Management.

Course Outcomes:

The Learner will be able to understand –

- The concepts, methods and techniques of management accounting.
- The concept of analysis of financial statements.
- How to develop competence with their usage in managerial decision making and control.
- Preparation and uses of Ratio Analysis, Capital budgeting and Working Capital Management.



Prahladrai Dalmia Lions College of Commerce & Economics

Sunder Nagar, Malad (West), Mumbai, 400 064

Course Name: Auditing

Course Objectives:

- To acquaint the students of types of Audits, Principles of Auditing, Audit Process and Procedures.
- To impart knowledge of Audit Planning, Procedures and Documentation.
- To instil in them elementary understanding of internal control and internal audit.
- To enable them to know the technique of auditing i.e. Vouching and Verification.

Course Outcomes:

After the completion of the course, Students will be able to understand –

- The concept, objectives and Principle of Auditing, Audit process and Audit of computerized Systems.
- Types of Auditing and their application.
- The Process of Vouching and Verification of various expenses, income, assets and liabilities of business organisation.
- How to prepare the Audit report and its importance.

Course Name: Business Economics

Course Objectives:

- Students will be able to identify the determinants of various macroeconomic aggregates such as output, unemployment, inflation, productivity and the major challenges associated with the measurement of these aggregates.
- Students will be able to critically evaluate the consequences of basic macroeconomic policy options under differing economic conditions within a business cycle.

Course Outcomes:

- Use and apply a wide range of economic models to analyse contemporary and historical macroeconomic events, and formulate and propose appropriate macroeconomic policies.



Prahladrai Dalmia Lions College of Commerce & Economics

Sunder Nagar, Malad (West), Mumbai, 400 064

Course Name: Business Law

Course Objectives:

- To provide the student with knowledge of the legal environment in which a consumer and businesses operate
- To provide the student with knowledge of legal principles.

Course Outcomes:

On completion of this course, learners will be able to –

- On completion of this course, learners will be able to: appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.
- Identify the fundamental legal principles behind contractual agreements.
- Examine how businesses can be held liable in tort for the actions of their employees.
- Understand the legal and fiscal structure of different forms of business organizations and their responsibilities as an employer.
- Acquire problem solving techniques and to be able to present coherent, concise legal argument.

Course Name: Foundation Course

Course Objectives:

- To develop a basic understanding about issues related to Human Rights of weaker sections, ecology, and science and technology.
- To gain an overview of significant skills required to address competition in career choices.
- To appreciate the importance of developing a scientific temper towards technology and its use in everyday life.

Course Outcomes:

- This course will create social awareness at a preliminary level for learners across the board
- It will help the learners to upgrade their knowledge on Human Rights of weaker sections, ecology, and science and technology.
- The learners will learn the importance of developing a scientific temper towards technology and its use in everyday life.



Prahladrai Dalmia Lions College of Commerce & Economics

Sunder Nagar, Malad (West), Mumbai, 400 064

TYBCom Sem V & VI

Course Name: Marketing

Course Objectives:

- To make learners aware of the marketing environment, strategies and its scope as a career.
- To stimulate in them an urge to specialise in the field as a career/profession.

Course Outcomes:

On completion of the course learners will have

- Cognisance of the role of Marketing in translating needs of customers into sales.

Course Name: Human Resource Management

Course Objectives:

- To give learners insights and knowledge about human resource management, human relations, leadership, theories of motivation and the changing human relations environment in the corporate sector.
- To make them aware of the practices followed in the industry and companies.
- To encourage them to undertake further studies in the field of HR / Personnel Management.

Course Outcomes:

On completion of the course learners will have

- Realisation that Human Resource Management ensures that company functions smoothly and is profitable on account of its satisfied workforce.



Prahladrai Dalmia Lions College of Commerce & Economics

Sunder Nagar, Malad (West), Mumbai, 400 064

Course Name: Export Marketing

Course Objectives:

- To help learners get an insight into the field of Exports
- To make them aware of Export and Import procedures, schemes and benefits made available by Government of India
- To help learners understand methods of Quality Control which influences volume and value of Exports

Course Outcomes:

- Knowledge of the prevailing EXIM Policy and its impact on the economy.

Course Name: Financial Accounting & Auditing

Course Objectives:

- To create awareness among the learners about company accounts along with the provisions of Companies' Act and accounting as per Accounting Standards as per Indian GAAPs
- To enable the learner to be aware of the basics of Accounting Standards and their application for preparation of financial statements of companies.

Course Outcomes:

- After the completion of the course, learners will be able to understand -
- The various advanced accounting concepts and its Practical approach.
- How to solve problems relating to Company Accounts, Valuations and special types of situations.
- How to solve problems related to companies of various concepts i.e. liquidation, amalgamation, absorption, re-construction and buy-back & underwriting of shares.
- Nature of Limited Liability Partnership and its Financial Statements.
- How to prepare Statement of affairs including deficiency /surplus account.



Prahladrai Dalmia Lions College of Commerce & Economics

Sunder Nagar, Malad (West), Mumbai, 400 064

Course Name: Cost Accounting

Course Objectives:

- To impart knowledge of various methods and techniques of costing.
- To acquaint the learners with classification of costs and preparation of Cost Sheet.
- To help in ascertainment of Material and Labour Cost and allocation and apportionment of overheads across cost centres.
- To enable them to know the difference between Financial Accounting and Cost Accounting and reconcile the profits of the same.
- To provide insights into various emerging concepts of Cost Accounting.

Course Outcomes:

After the completion of the course, learners will be able to understand –

- The basic cost concepts and difference between Financial Accounting and Cost Accounting.
- The concept of classification of costs and its types.
- Various aspects of material accounting and control.
- How to prepare Cost Sheet and statement of Reconciliation of Cost and Financial Accounts.
- Application of Marginal Costing Technique.
- The concepts and features of contract, process and standard costing.

Course Name: Direct Taxation

Course Objectives:

- To make the learners aware about provisions of direct tax with regard to Income Tax Act, 1961 and Income Tax Rules, 1962.
- To make them aware about exempt income, residential status and incidence/charge of tax.
- To understand the provisions and procedure to compute total income under five heads of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources.
- To understand the various deductions to be made from gross total income under Chapter VI- A in computing total income.

Course Outcomes:

After the completion of the course, learners will be able to understand –

- Various concepts related to Income Tax.
- How to calculate the taxable income under various Heads of income.
- Various slabs of income tax and how to use the slabs to calculate the tax liability.
- Various tax authorities in India.
- Amendments made from time to time in Finance Act.
- How to file IT return on individual basis.



Prahladrai Dalmia Lions College of Commerce & Economics

Sunder Nagar, Malad (West), Mumbai, 400 064

- Learners can also acquire practical skills to work as tax assistant, and other financial supporting services.

Course Name: Goods and Service Tax

Course Objectives:

- To provide an in depth study of the various provisions of Goods and Service Tax Act and their impact on business decision making.
- To understand the principles underlying the Indirect Taxation Statutes with reference to GST.

Course Outcomes:

After the completion of the course, learners will be able to understand –

- The definitions and concepts covered under the GST.
- The objectives of GST and its impact, shifting and incidence process of indirect taxes.
- How to compute tax liability and payment of GST.
- Procedure for registration under GST laws.
- It helps to attain the knowledge about payment of tax and filing of tax returns.

Course Name: Business Economics

Course Objectives:

- Learners will be able to discuss the major economic theories of international trade, and to analyze the economic implications of alternative trade policies.
- Learners will be able to trace the development of the international financial architecture and of the international monetary system, and to evaluate the implications of different exchange rate regimes for domestic macroeconomic policy.

Course Outcomes:

- Recognize the cause of trade, sources of the gains from trade and the domestic and international distribution of those gains.
- Examine instruments and consequences of trade policy measures—including tariffs and quantitative restrictions.
- Understand international financial markets and the macroeconomics of open economies; balance of payments and the trade balance.



Prahladrai Dalmia Lions College of Commerce & Economics

Sunder Nagar, Malad (West), Mumbai, 400 064

Course Name: Computer Systems and Applications

Course Objectives:

- Be competent in computer skills.
- Be exposed to undergraduate research or internship opportunities.
- Work effectively in teams.
- Exhibit ethical and professional behavior.
- To develop understanding of the basic operations of a *computer system* and *computer applications* software.
- To develop the skill of using *computer applications* software for solving problems.
- To equip students with practical knowledge of programming towards enhancing employability.

Course Outcomes:

- Able to understand the difference between an operating system and an application program, and what each is used for in a computer.
- Able to understand, create and work with formulas and functions understand and use formula cell referencing.
- Able to learn how to retrieve and manipulate data from one or more tables. Learn how to filter data based upon multiple conditions. Update and insert data into the existing tables.
- Able to understand the advantages of stored procedures along with storing data using variables and functions. Boost your hire-ability through innovative and independent learning.
- Able to understand additional Visual Basic controls. Use the Frame control. check Box controls to select some of many, option Button controls to select one of many, introduce the List Box control and the Combo Box control.

Dr. N. N. Pandey

Principal