

# Sheth C.D.Barfiwala College of Commerce

(Affiliated to Veer Narmad South Gujarat University, Surat)

"Accredited B<sup>++</sup> Grade by NAAC" (CGPA 2.77)

Sahyog society, Sumul Dairy Road, Surat. 395008, Phone: - 2537752

## UNIT-WISE COURSE OUTCOMES – 2022-23

### Unit wise Cos

Academic year 2022-23

### Unit wise COs

Class : F.Y. B.COM

Sem: 1

Subject: BUSINESS ADMINISTRATION

Sr. No.	Unit name	Weightage (%)	Cos STUDENTS WILL BE ABLE TO:	Unit-wise Cos STUDENTS WILL BE ABLE TO:
1	Administration & Management	15%	<p>CO 1: explain management principles, leadership styles, and organizational structures. (Unit 1, 3, 4)</p> <p>CO 2: plans for achieving goals and choose from most suitable course of action and communicating them clearly. (Unit 2)</p> <p>CO 3: identify best practices and solutions for real-world scenarios on the basis of case studies. (Unit 1, 2, 6)</p> <p>CO 4: develop an entrepreneurial mindset for managing event budgets and identifying innovative solutions. (Unit-5)</p>	<ul style="list-style-type: none"> <li>explain and discuss the functions of administration and management within a specific organizational context.</li> <li>compare management principles to real-world scenarios and case studies.</li> <li>compare and contrast different management styles and their effectiveness.</li> <li>appreciate the value of strong administration and management for organizational efficiency and goal achievement.</li> </ul>
2	Planning & Decision Making	20%	<p>CO 4: develop an entrepreneurial mindset for managing event budgets and identifying innovative solutions. (Unit-5)</p>	<ul style="list-style-type: none"> <li>discuss effective plans for achieving personal or organizational objectives.</li> <li>discuss an organization's situation and develop future direction.</li> <li>differentiate decision-making options and select the most suitable course of action.</li> <li>communicate plans and decisions clearly and concisely.</li> </ul>



				Tata, D. H. Ambani, and K. Narayana Murli to Indian business and society.
6.	Case Study	10%		<ul style="list-style-type: none"> <li>• Improve understanding of a particular issue or situation:</li> <li>• Identification of best practices or solutions:</li> <li>• Improved decision-making Education and training</li> <li>• connect with real life scenario.</li> </ul>



**Class : F.Y.B.COM**  
**Subject: ECONOMICS**

**Sem: 1**

Sr. No.	Unit name	Weightage (%)	Cos Students shall be able to	Unit-wise Cos Students shall be able to
1	Business economics Overview	25%	CO 1: Explain the economic environment and make informed decisions to optimize business performance and competitiveness.	<ul style="list-style-type: none"> <li>• Explain the meaning, characteristics and scope of Business economics.</li> <li>• Identify to Apply different concepts of Business economics like opportunity cost, Incremental principal, time perspective, discounting Principal and Equi Marginal principal</li> </ul>
2	Demand Analysis, elasticity of Demand and demand forecasting	25%	CO 2: Discuss demand dynamics, forecast future demand patterns, optimize business performance and competitiveness.	<ul style="list-style-type: none"> <li>• Explain the meaning of Demand, types of Demand, Demand Function, law of Demand .</li> <li>• Discuss the Price Elasticity of demand, Income Elasticity of Demand, Cross Elasticity of Demand, Advertising Elasticity of Demand, and its Meaning Types, Methods of Measurement of Elasticity of Demand.</li> <li>• Explain Demand Estimation and Forecasting and apply Forecasting Methods like Survey Method and trend methods and Criteria for an ideal method of Demand Forecasting.</li> </ul>
3	Supply Analysis and Production function	25%	CO 3: Discuss supply dynamics, optimize production processes, enhance firm performance and sustainability.	<ul style="list-style-type: none"> <li>• Explain Meaning of Supply and describe Elasticity of Supply,</li> <li>• Discuss Production Function, Law of returns, Law of variable Proportion.</li> <li>• Explain Economies and Diseconomies of scale.</li> </ul>
4	Cost and revenue Analysis	25%	CO 4: Explain Cost and revenue dynamics, make informed business decisions, and enhance organizational performance and profitability.	<ul style="list-style-type: none"> <li>• Explain the Concepts of costs like Historical Cost, replacement cost, Accounting cost, Economic cost, Direct cost, Indirect cost, Total Cost, Average cost, Marginal cost, Behaviour of Cost Curves in Short run and Long Run, Total Revenue, Average Revenue, Marginal Revenue</li> </ul>



				methods for Studying Association
3	<b>PROBABILITY</b>	30%	CO 3: To gain the analytical skills necessary to solve real- world business problems and contribute to evidence-based decision- making within organizations	<ul style="list-style-type: none"> <li>• To Memorize the knowledge of probability</li> <li>• To understand Concept of Conditional Probability, Prior &amp; posterior probability</li> <li>• To Recognize the model of Bayes theorem and its application.</li> </ul>
4	<b>STATISTICAL QUALITY CONTROL Charts for variable</b>	30%	CO 4: To focus on imparting students with the knowledge and skills necessary to ensure and improve the quality of products or services within an organization.	<ul style="list-style-type: none"> <li>• To provide the Knowledge of importance of Statistical Quality Control on Industrial research and practice</li> <li>• To study the concept of Quality Control (S.Q.C) and its Advantages</li> <li>• To frame the General theory in Control Charts, Specification limits, tolerance limits, modified control limits &amp; their interrelationship.</li> </ul>



**CLASS: F.Y. B.Com.**  
**SUBJECT: PRATYAYAN KAUSHALYA**

**SEM: 1**

Sr. No.	Unit name	Weightage (%)	Cos	Unit-wise Cos The student shall be able to :
1	Language, Business language, Literary language	25%	<ul style="list-style-type: none"> <li>Refine professional writing and speaking abilities</li> </ul>	<ul style="list-style-type: none"> <li>Enhance understanding of business contexts, increase cultural awareness and polish literary analysis skill.</li> </ul>
2.	Nouns, Pronouns: Introduction and types.	25%	<ul style="list-style-type: none"> <li>Enhance writing and communication abilities.</li> </ul>	<ul style="list-style-type: none"> <li>Develop a solid understanding of grammatical concepts including identification and classification.</li> </ul>
3.	Punctuations.	25%	<ul style="list-style-type: none"> <li>Develop a solid understanding of rules and conventions governing sentence structure.</li> </ul>	<ul style="list-style-type: none"> <li>Apply the rules and conventions governing punctuation marks, improved writing clarity and coherence.</li> </ul>
4.	Proverbs and Idioms	25%	<ul style="list-style-type: none"> <li>Adapt communication style, tone, and language register to suit the needs, preferences, and expectations of different audiences.</li> </ul>	<ul style="list-style-type: none"> <li>Use cultural expressions and figurative language</li> </ul>



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## UNIT-WISE COURSE OUTCOMES – 2022-23

### Unit wise Cos

Academic year 2022-23

Class : F.Y. B.COM

Sem: 2

Subject: BUSINESS ADMINISTRATION

Sr. No.	Unit name	Weightage (%)	Cos STUDENTS WILL BE ABLE TO:	Unit-wise Cos STUDENTS WILL BE ABLE TO:
1	Motivation	20%	CO 1: understand various theories of motivation and communication models to real-life business communication situations. (Unit-1,3)	<ul style="list-style-type: none"> <li>Define and explain motivation:</li> <li>Identify and implement tools to enhance motivation:</li> <li>Discuss motivation through key theories:</li> </ul>
2	Communication	20%	CO 2: effectively communicate and collaborate in various business settings. (Unit-2)	<ul style="list-style-type: none"> <li>Define and differentiate key communication concepts:</li> <li>Discuss communication networks and their impact:</li> <li>Identify and overcome barriers to effective communication:</li> <li>Explore and utilize various communication types:</li> <li>Enhance your communication skills:</li> </ul>
			CO 3: understand how to manage projects effectively, using control techniques and decision-making frameworks. (Unit-4,5)	
3	Theories and Models at Business Communication	20%	CO 4: identify various theories of motivation and communication in case study for best practices and solutions to real-world scenario. (Unit-6)	<ul style="list-style-type: none"> <li>Discuss Key Theories and Models in Business Communication:</li> <li>Identify and Overcome Barriers to Business Communication:</li> <li>Enhance Self-Development and Communication Skills:</li> </ul>
4	Control	20%		<ul style="list-style-type: none"> <li>Define and Explain the Significance of Control:</li> <li>Implement Practical Control Techniques:</li> </ul>



Class : F.Y.Bcom

Sem: 2

Subject: Financial Accounting - 2

Sr. No.	Unit name	Weightage (%)	Cos	Unit-wise Cos
1.	Accounting standards	20%	Students will be able to CO 1. Describe the relevance of accounting standards CO 2. Prepare accounting records of consignment business in the books of consignor and consignee. CO 3. Prepare accounting records of joint venture business CO 4. Prepare accounting records of hire purchase business in the books of Vendor and Hirer	Students will be able to 1. Describe the meaning, need and importance of accounting standards 2. List the accounting standards prevailing in India 3. Explain AS-2, Valuation of inventories, AS – 9 Revenue recognition and AS – 10 Property Plant and Equipment
2.	Consignment account	25%		Students will be able to 1. Explain the meaning of consignment 2. Describe Proforma invoice, Normal and abnormal loss, general and del-credre commission 3. Differentiate between sale and consignment, normal and abnormal loss, general and del-credre commission 4. Calculate the value of closing stock in consignment business 5. Record the journal entries in consignment business 6. Prepare necessary ledger accounts in the books of consignor and consignee
3.	Joint venture	30%		Students will be able to 1. Describe the meaning and features of Joint venture 2. Differentiate between Partnership & Joint venture and Consignment & Joint venture 3. Record the journal entries when separate books are maintained and separate books are not maintained in Joint venture. 4. Prepare necessary ledger accounts when separate books are maintained and separate books are not maintained in Joint venture.



**Class : F.Y.B.COM**  
**Subject: ECONOMICS**

**Sem: 2**

Sr. No.	Unit name	Weightage (%)	Cos Students shall be able to	Unit-wise Cos Students shall be able to
1	Market structure, Perfect Competition, Monopoly Competition, Monopolistic Competition and Oligopoly Competition	25%	CO 1: Explain market Behaviour, assess market performance, and evaluate the implications for economic policy and business strategy.	<ul style="list-style-type: none"> <li>Describe Structure, Definition and Characteristics of Perfect Competition, Monopoly Competition, Monopolistic Competition and Oligopoly Competition</li> <li>Describe of Equilibrium of a firm and Industry under Perfect competition</li> <li>Determinants of Price and output under Monopoly</li> <li>Give of Price discrimination and it's Application.</li> </ul>
2	Price and output Determination under Monopolistic Competition Selling cost Oligopoly market and price Leadership	25%	CO 2: Discuss price and output determination in monopolistic competition, the role of selling costs in market differentiation, and the dynamics of oligopoly markets	<ul style="list-style-type: none"> <li>Describe about Price and output Determination under Monopolistic Competition</li> <li>Explain Application of Selling cost in Business world.</li> <li>Define Oligopoly and Explain Kinky Demand Curve in Oligopoly market and price Leadership</li> </ul>
3	Break even analysis	25%	CO 3: Discuss the break-even analysis, assess financial performance, and make informed business decisions to optimize profitability and mitigate risks.	<ul style="list-style-type: none"> <li>Describe Break Even Analysis</li> <li>Determine Break Even Point</li> <li>Explain Limitations of Break - Even Analysis</li> </ul>
4	Factor Pricing	25%	CO 4: Discuss the factor prices, production contribute to economic growth and development.	<ul style="list-style-type: none"> <li>Explain Concept of Nominal Wages and Real Wages</li> <li>Describe Factors Affecting Real Wages</li> <li>Discuss about applying Differential Wages in same occupation and Different Occupation.</li> <li>Explain Theory of Profit, Namely Dynamic Theory of Profit, Innovation Theory of Profit, Risk and Uncertainly Bearing Theory of Profit.</li> </ul>





3	<b>PROBABILITY DISTRIBUTION</b> For continues random variable A. Normal Distributio n	25%	CO 3: to understanding of the normal distribution and its applications	<ul style="list-style-type: none"><li>• To Explain continuous random variable and its probability density function, its properties and importance</li><li>• To evaluate the uses of Normal Distribution and</li></ul>
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Sr. No.	Unit name	Weightage (%)	Cos	Unit-wise Cos
1	Prose: A. The Three Questions B. The Chicago Speech C. Work Brings Solace		<ul style="list-style-type: none"> <li>Have a deeper understanding of moral, philosophical, and social issues while fostering critical thinking, cultural awareness, and personal growth.</li> </ul>	<ul style="list-style-type: none"> <li>Understand moral dilemmas and the value of altruism.</li> <li>Stimulate discussions on similarities and differences among various religious traditions promoting interfaith dialogue and understanding.</li> <li>Understand the idea of self-reliance and the pursuit of economic independence.</li> </ul>
2	Poetry: A. Where the Mind is Without Fear B. Money Madness C. Leisure		<ul style="list-style-type: none"> <li>Reflect on deep existential questions, ethical dilemmas, and personal experiences.</li> <li>Think critically, make inferences, and draw connections between different elements of the text.</li> </ul>	<ul style="list-style-type: none"> <li>Gain insight into the struggle for national identity and freedom in colonial India.</li> <li>Promote critical thinking about the consequences of materialism and consumerism in modern society and reflect on their own values and priorities.</li> <li>Appreciate the beauty of nature and the importance of leisure time for personal well-being, promoting mindfulness and connection with the natural world.</li> </ul>
3	Grammar: A. Question Tag B. Voice		<ul style="list-style-type: none"> <li>Improve their accuracy, fluency, and comprehension in both spoken and written communication. Additionally, it shall foster critical thinking skills and cultural awareness, enhancing the overall linguistic and communicative competence.</li> </ul>	<ul style="list-style-type: none"> <li>Learn how to form and use question tags correctly, improving their ability to construct grammatically accurate questions in spoken and written communication.</li> <li>Understand the structure and function of sentences, distinguishing between active and passive voice constructions and recognizing their impact on meaning and emphasis.</li> </ul>
4	Communication Skills:		<ul style="list-style-type: none"> <li>Express themselves clearly, interact confidently, and navigate diverse social and</li> </ul>	<ul style="list-style-type: none"> <li>Convey information, ideas, and emotions through dialogue, enhancing their</li> </ul>



CLASS: F.Y. B.Com.  
SUBJECT: PRATYAYAN KAUSHALYA

SEM: 2

Sr. No.	Unit name	Weightage (%)	Cos	Unit-wise Cos
1	Commercial Correspondence.		<ul style="list-style-type: none"> <li>Communicate effectively, professionally, and persuasively through written channels such as emails, letters, memos, and reports.</li> </ul>	<ul style="list-style-type: none"> <li>Craft clear, concise and professional letters tailored to different business purposes. Comprehend and formal business language.</li> </ul>
2	Inquiry letters, Negotiation and Quotations.		<ul style="list-style-type: none"> <li>Enhanced negotiation skills, skilled business communication, refined understanding of market dynamics</li> </ul>	<ul style="list-style-type: none"> <li>Express their needs, interests, and proposals clearly and persuasively, both in writing and during verbal exchanges.</li> </ul>
3	Complain letters, Collection letters.		<ul style="list-style-type: none"> <li>Develop problem-solving abilities and learn how to address challenges constructively to achieve positive outcomes.</li> </ul>	<ul style="list-style-type: none"> <li>Develop conflict resolution skills, have a better understanding of business etiquette, apprehend financial literacy.</li> </ul>
4	Applications, Testimonials, Samas and Sandhi.		<ul style="list-style-type: none"> <li>Understand the structure and mechanics of Gujarati language and decipher and comprehend written texts easily.</li> </ul>	<ul style="list-style-type: none"> <li>Craft compelling and persuasive documents tailored to specific purpose.</li> </ul>



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