# **PROGRAM SPECIFIC OUTCOME (PO):**

PO- 1: After completing three years Degree Course – Bachelor of Commerce International Accounting program, Learners will develop a foundation of accounting and finance related practices.

PO- 2: Learners will acquire practical knowledge, training in professional skills and ethics to build competencies in the area of accounting and finance.

PO- 3: Learners will develop their personalities along with commercial, communication, research, analytical and managerial skills in accounts, finance, taxation, financial management and allied areas required for workplaces and higher studies.

PO- 4: Learners will be able to relate to global challenges and be exposed to newer avenues in the field of accounts, finance and allied fields.

PO- 5: Learners will be trained in leadership skills and demonstrate social responsibilities with sensitivity towards environment and sustainability.

# FYIBCOM Semester I Course Name: Financial Accounting Course Codes: BCOMHIAS101 Course Outcomes:

NO.	COURSE OUTCOME	РО
C01	describe the scope and purpose of financial reporting and	PO1, PO 2
(Remember)	the regulatory frame work	
CO2	demonstrate the use of double entry and accounting	PO 1, PO 2
(Understand)	systems	
CO3	apply Accounting standards and financial Statements.	PO 1, PO 2, PO 3
(Apply)		
CO4	analyze financial trial balance, profit and loss balance	PO 1, POS 2 PO 3,
(Analyze)	sheet and financial statements	PO 4, PO 5
CO5	evaluate consolidated financial statements	PO 1, POS 2 PO 3,
(Evaluate)		PO 4, PO 5
CO6	prepare a financial statement, financial trial balance, and	PO 1, POS 2 PO 3,
(Create)	record transactions and events	PO4, PO 5

### FYIBCOM Semester I Course Name: **Business and Technology** Course Codes: **BCOMHIAS102**

### **Course Outcomes:**

NO.	Course Outcomes	РО
CO1 (Remember)	define business organization, its stakeholders, political, legal factors and various technical aspects affecting	PO 1, PO 2
CO2 (Understand)	business.         describe communication, methods of communication and its uses in organizations.	PO 1, PO2
CO3 (Apply)	apply various accounting concepts, relate main accounting functions, various financial information and processing financial functions	PO 1, PO 2, PO 3
CO4 (Analyze)	analyze various components, frame work for business and personal development	PO 1, PO 2, PO 3
CO5 (Evaluate)	evaluate costs and revenues, management accounting information for decision-making, budgets and exercising budgetary control	PO3, PO4,PO5
CO6 (Create)	prepare the main management accounting and performance management functions in business	PO 3 , PO4, PO5

#### FYIBCOM Semester I Course Name: Business Economics – Micro Course Codes: **BCOMHIAS103**

# **Course Outcomes:**

NO.	Course Outcomes	РО
CO1 (Remember)	identify different Economic problems with relevant solutions.	PO 1, PO2
CO2 (Understand)	explain different Market Structure and be able to indicate suitable business decisions.	PO 1, PO2
CO3 (Apply)	illustrate Demand Analysis and Demand Forecasting	PO 1, PO2,PO3, PO4
CO4 (Analyze)	<ul> <li>analyse the concept of Production, categorize properties of</li> <li>Producers' Equilibrium and distinguish the different types of costs</li> <li>involved.</li> </ul>	PO 1, PO2, PO3
CO5 (Evaluate)	evaluate Demand and Supply for solving disequilibrium problems	PO 1, PO2, PO3
CO6 (Create)	prepare Revenue Analysis and Objectives of the firm	PO3, PO4, PO5

## FYIBCOM Semester I Course Name: **Capital Market** Course Codes: **BCOMHIAS104**

#### **Course Outcomes:**

NO.	COURSE OUTCOME	РО
CO1 (Remember)	define the importance of Indian capital markets, its role of stock exchanges, banks, merchant bankers and depositories.	PO 1, PO2
CO2 (Understand)	understand the use of fundamental and technical analysis in depth to take an investment call for short or long duration.	PO 1, PO2, PO3
CO3 (Apply)	illustrate value investing, risk management and compliance, calculate ratio analysis, fundamental analysis & perform trading and investments in capital markets.	PO 1, PO2, PO3, PO4
CO4 (Analyzing)	analyze the profit and loss statement of any corporate, point out links between other financial services with equity markets.	PO3, PO4, PO 5
CO5 (Evaluate)	evaluate the importance & working of mutual fund industry.	PO 2, PO3, PO4,
CO6 (Create)	design a plan for savings & investments.	PO 2, PO3, PO4, PO 5

### FYIBCOM Semester I Course Name: **Business Communication** Course Codes: **BCOMHIAS105**

# **Course Outcomes:**

NO.	COURSE OUTCOME	РО
CO1	describe the communication ecosystem.	PO1, PO 2
(Remember)		
CO2	explain the theoretical and practical applications of	PO1, PO 2
(Understand)	communication in real life.	
CO3	relate the theoretical and practical applications of	PO1, PO 2,
(Apply)	communication in real life.	PO3
CO4	appraise the effectiveness of various types of	PO1, PO 2,
(Analyze)	communication in real life.	PO3
CO5	recommend the effective mode of communication in real	PO1, PO 2,
(Evaluate)	life.	PO3, PO4
CO6	integrate various aspects of business communication.	PO1, PO 2,
(Create)		PO3, PO4

### FYIBCOM Semester I Course Name: Excel and Advance Excel Course Codes: BCOMHIAS106

### **Course Outcomes: -**

NO.	Course Outcomes	РО
CO1 (Remember)	define the concept of Reports, Data Tools, Worksheet Security	PO 1, PO 2
CO2 (Understand)	explain, classify and balance complex financial and inventory accounts.	PO 1, PO 2, PO 3
CO3 (Apply)	illustrate and solve spreadsheets and data from other departments, vendors, and customers	PO 1, PO 2, PO 3
CO4 Analyze	analyse Pivot Tables, financial functions	PO 1, PO 2, PO 3,PO 4
CO5 (Evaluate)	evaluate and assess the data	PO 1, PO 2, PO 3,PO 4
CO6 (Create)	design and compile spreadsheets for better data organisation	PO 1, PO 2, PO 3,PO 4

### FYIBCOM Semester II Course Name: Management Accounting Course Codes: **BCOMHIAS201**

# **Course Outcomes: -**

NO.	COURSE OUTCOME	PO
CO1	describe the purpose and role of cost and management	PO 1, PO2
(Remember)	accounting within an organization & identify the stages	
	in budgeting	
CO2	understand the difference between costs, profit,	PO 1, PO 2
(Understand)	investment revenue centers.	
CO3	demonstrate the attributes of relevant information	PO 1, PO 2,
(Apply)		PO 3
CO4	distinguish between data and information, analyze cost	PO 1, PO 2,
(Analyze)	data, cash budget, compare actual and budgeted cost	PO 3
CO5	summarize the importance of production and non-	PO 1, PO 2,
(Evaluate)	production costs when valuing output and inventories.	PO 3
CO6	prepare various cost statements.	PO 1, PO
(Create)		2, PO 3

### FYIBCOM Semester II Course Name: **Performance Management** Course Codes: **BCOMHIAS202**

# **Course Outcomes: -**

NO.	COURSE OUTCOME	РО
CO1 (Remember)	identify and describe the information systems and developments in technology required for organizations to manage and measure performance.	PO1, PO 2
CO2 (Understand)	explain and interpret appropriate budgeting techniques and methods for planning, control and to measure business performance and remedial action.	PO1, PO 2
CO3 (Apply)	apply decision-making techniques to facilitate business decisions to promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks.	PO2, PO 3, PO5
CO4 (Analyze)	analyze cost accounting techniques.	PO 3, PO 5
CO5 (Evaluate)	assess the performance of an organization from both a financial and nonfinancial viewpoint, with reference to the problems of controlling divisionalized businesses.	PO2, PO 3, PO5
CO6 (Create)	integrate digital technology for efficient access & organization of relevant information.	PO2, PO 3,PO4, PO5

# FYIBCOM Semester II Course Name: **Business Economics - Macro** Course Codes: **BCOMHIAS203**

#### **Course Outcomes: -**

NO.	COURSE OUTCOME	РО
CO1 (Remember)	identify several Macroeconomic variables related to Macroeconomic Problems and match the functioning of the economy with its components	PO1, PO 2
CO2 (Understand)	understanding Classical and Keynesian approaches	PO1, PO 2
CO3 (Apply)	use the various functions of Fiscal and Monetary policy	PO2, PO 3 PO 4
CO4 (Analyze)	compare Goods and Money Market Equilibrium (IS- LM Model) and Supply Side Economics	PO2, PO 3 PO 4
CO5 (Evaluate)	evaluate the impact of basic Economic Problems like Employment, Output and Inflation	PO2, PO 3 PO 4
CO6 (Create)	prepare AD-AS Model based on Keynesian Economics	PO2, PO 3 PO 4,PO5

### FYIBCOM Semester II Course Name: **Equity Derivatives** Course Codes: **BCOMHIAS204**

### **Course Outcomes: -**

NO.	COURSE OUTCOME	РО
CO1 (Remember)	define various aspects of currency derivatives and its segments.	PO 1, PO2
CO2	explain Strategies using Futures and Options	PO 1, PO2, PO 3
(Understand)		
CO3	experiment with trading in Currency Derivatives as a dealer	PO 1, PO2, PO 3
(Apply)		
CO4	analyze different segments of Currency Derivatives	PO 1, PO2, PO 3
(Analyze)		
CO5	compare futures and options in trading for various uses.	PO 1, PO2, PO 3
(Evaluate)		
CO6	produce Trading, Clearing and Settlement System	PO 1, PO2, PO 3
(Create)		,PO5

### FYIBCOM Semester II Course Name: **Business Environment (IIMS)** Course Codes: **BCOMHIAS205**

# **Course Outcomes: -**

NO.	COURSE OUTCOME	РО
CO1	describe the Conceptual Domain Knowledge of Foreign	PO 1, PO2
(Remember)	Trade in India	
CO2	explain how different factors and trends in the Internal and	PO 1, PO 2,
(Understand)	External Environment impact a Business Venture	PO4
CO3	interpret the Economic activities of meaningful sectors	PO 1, PO 2,
(Apply)	with reference to Employment and Economic	PO3
	development in India	
CO4	analyze the effect of Economic Reforms and Monetary	PO 1, PO 2,
(Analyze)	and Fiscal Policy on the Business Environment	PO3
CO5	evaluate the impact of Core Factors impacting the	PO 3, PO4 ,
(Evaluate)	Business Environment of India	PO5
CO6	compile & formulate various aspects for conductive	PO 3, PO4 ,
(Create)	business environment	PO5

### FYIBCOM Semester II Course Name: Accounting With Tally Course Codes: **BCOMHIAS206**

## **Course Outcomes:**

NO.	COURSE OUTCOME	РО
CO1	define accounting software in business activities in daily	PO1,PO 2
(Remember)	life.	
CO2	describe communication skills, social skills, computer	PO1, PO 2
(Understand)	skills	
CO3	demonstrate Complete Book-keeping and Basic Financial	PO1, PO 2,
(Apply)	Management	PO3
CO4	analyze financial statements & transactions using tally	PO1, PO 2,
(Analyze)		PO3,PO 4
CO5	evaluate working techniques by Tally with respect to daily	PO 2,
(Evaluate)	business transactions and GST.	PO3,PO 4
CO6	Prepare MIS reports using computerized accounting	PO 2,
(Create)	System for audits.	PO3,PO 4