

## S.Y.B.Com

### B.COM PROGRAM OUTCOMES

PO- 1: After completing three years Degree Course – Bachelor of Commerce (B.Com.) program, Learners will have a strong foundation in Commerce, Economics, Accounting, Quantitative Methods and Human Resource Management.

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

PO- 3: Learners will develop their personalities along with commercial, communication, research, analytical and managerial skills required for workplaces and higher studies.

PO- 4: Learners will be able to relate to global challenges in trade, commerce and industry.

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

#### **Course Name: ACCOUNTANCY AND FINANCIAL MANAGEMENT III & IV SEM III & IV**

**Course Code:** BCOMS301 & BCOMS401

No.	Course Outcomes	PO Mapping
CO 1- Remember	The learner will be able to identify and define terms and concepts related to partnership accounts & company accounts as per the syllabus	<b>PO 1, PO 2, PO 3, PO 4</b>
CO 2- Understanding	The learner will be able to explain and describe the accounting process related to partnership accounts & company accounts as per the syllabus	<b>PO 1, PO 2, PO 3, PO 4</b>
CO 3- Applying	The learner will be able to apply the basic accounting principles related to partnership accounts & company accounts as per the syllabus	<b>PO 1, PO 2, PO 3, PO 4</b>
CO 4- Analyzing	The learner will be able to distinguish between different types / forms of organization and differentiate the features of Corporate Financial Statements.	<b>PO 1, PO 2, PO 3, PO 4</b>
CO 5- Evaluate	The learner will be able to assess the performance of the Partnership firms and Limited Liability Partnership firms based on their financial statements.	<b>PO 1, PO 2, PO 3</b>
CO 6- Create	The learner will be able to prepare and compile accounts related to partnership firms & company as per the syllabus	<b>PO 1, PO 2, PO 3, PO 4</b>

**Course Name: MANAGEMENT ACCOUNTING**  
**SEM III**  
**Course Code: BCOMS302**

<b>No</b>	<b>Course Outcomes</b>	<b>PO Mapping</b>
CO 1 (Remember)	The learner will be able to describe and recognize the principals of management accounting.	PO1, PO2, PO3,PO4
CO 2 (Understand)	The learner will be able identify, interpret, and express principals of management accounting with reference to syllabus.	PO1, PO2, PO3,PO4
CO 3 (Apply)	The learner will be able to calculate and solve practical problems based on syllabus of management accounting	PO1, PO2, PO3, PO4
CO 4 (Analyze)	The learner will be able to analyze financial statements and prioritize projects with capital budgeting techniques	PO1, PO2, PO3, PO4
CO 5 (Evaluate)	The learner will be able to estimate working capital requirements, evaluate financial performance with ratio analysis and rank the projects based on the selected capital budgeting techniques.	PO1, PO2, PO3, PO4
CO 6 (Create)	The learner will be able to prepare vertical financial statements and estimation of working capital.	PO1, PO2, PO3, PO4

**Course Name: BUSINESS LAW I & II**  
**SEM III & IV**  
**Course Code: BCOMS303 & BCOMS403**

<b>No</b>	<b>Course Outcomes</b>	<b>PO Mapping</b>
CO 1 (Remember)	The learner will be able to identify the fundamental legal principles in contractual agreements.	PO 1, PO 2, PO 3, PO 4
CO 2 (Understanding)	The learner will be able to classify the relevance of law in an economic, political and social context.	PO 2, PO 4
CO 3 (Applying)	The learner will be able to relate effectively using standard business and legal terminology.	PO 2, PO 3, PO 5
CO 4 (Analyzing)	The learner will be able to categorize problems and integrate problem solving techniques to meet professional and evolving legal requirements.	PO 1, PO 3, PO 4, PO 5
CO 5 (Evaluating)	The learner will be able to judge ethical and unethical practices in the legal world and present a concise legal argument.	PO 1, PO 2, PO 3, PO 4, PO 5
CO 6 (Creating)	The learner will be able to construct the terms of the contractual agreements and will be able to develop competencies for dealing with phishing (frauds).	PO 2, PO 3, PO 4, PO 5

**Course Name: ADVERTISING I & II**  
**SEM III & IV**  
**Course Code: BCOMS304 & BCOMS404**

<b>No</b>	<b>Course outcomes</b>	<b>Po mapping</b>
CO 1- Remember	The learners will be able to define, explain the basic concepts & principles of advertising strategies followed by the media and organizations.	PO1, PO2, PO3 , PO 4
CO 2- Understanding	The learners will be able to explain and summarise various concepts related to media.	PO2 , PO3
CO 3- Apply	The learners will be able to illustrate the functions of ad-agencies as well as organisations.	PO2 , PO3
CO 4- Analyse	The learners will be able to identify, compare & differentiate between the functioning of media and their contribution to the economy.	PO1, PO2, PO3, PO4, PO5
CO 5- Evaluate	The learners will be able to compare and critically evaluate the different types of advertisements.	PO4, PO5
CO 6- Create	The learners will be able to develop, design and produce advertisements.	PO4, PO5

**Course Name: COMMERCE III & IV**  
**SEM III & IV**  
**Course Code: BCOMS305 & BCOMS405**

<b>No</b>	<b>Course Outcomes</b>	<b>PO Mapping</b>
CO 1- Remember	Learners will be able to describe the fundamental principles of management and Production Planning financial markets and financial services.	PO 1
CO 2- Understanding	Learners will be able to understand the current trends in Management –Finance –Production Planning	PO 4
CO 3- Applying	Learners will be able to apply the management principles in managing self, events and situations.	PO 2, PO 3, PO 5
CO 4- Analysing	Learners will be able to compare and contrast the managing strategies and financial decisions	PO 1, PO 4, PO 5
CO 5- Evaluate	Learners will be able to evaluate financial products, working of financial intermediaries and current trends of FINTECH companies.	PO 1, PO 5
CO 6- Create	Learners will be able to create plans –long term and short term for success, strategic decision making, investment decisions with respect to business planning and devise strategies for success of business.	PO 3, PO 4, PO 5

**Course Name: BUSINESS ECONOMICS III & IV**  
**SEM III & IV**  
**Course Code: BCOMS306 & BCOMS406**

<b>No</b>	<b>Course Outcomes</b>	<b>PO Mapping</b>
CO 1- Remember	The learners will be able to explain the basic principles of Macroeconomics and Public Economics.	PO 1, PO 3
CO 2- Understanding	The learners will be able to describe the role of Government in the economy.	PO 1, PO 4, PO 5
CO 3- Applying	The learners will be able to illustrate macroeconomic concepts graphically.	PO 1, PO 2, PO 3, PO 4
CO 4- Analysing	The learners will be able to analyze the working of the economy.	PO 1, PO 2, PO 3, PO 4, PO 5
CO 5- Evaluating	The learners will be able to evaluate policies implemented to tackle macroeconomic issues.	PO 1, PO 2, PO 3, PO 4, PO 5
CO 6- Creating	The learners will be able to integrate concepts of microeconomics, macroeconomics and public economics to understand the functioning of the economy as a whole.	PO 1, PO 2, PO 3, PO 4, PO 5

**Course Name: Foundation Course III & IV**  
**SEM III & IV**  
**Course Code: BCOMS307 & BCOMS407**

<b>No</b>	<b>Course Outcomes</b>	<b>PO Mapping</b>
CO 1- Remember	Learners will be able to identify and describe human rights issues and the legislations to safeguard their rights.	PO 2, PO5
CO 2- Understanding	Learners will be able to summarise various environmental issues.	PO5
CO 3- Applying	Learners will be able to apply soft skills in their personal and professional lives.	PO1, PO3
CO 4- Analysing	Learners will be able to analyse and compare types of technology.	PO4, PO5
CO 5- Evaluate	Learners will be able to discriminate the types of disasters.	PO5
CO 6- Create	Learners will be able to develop a scientific temper and an interrogative mind for breaking myths.	PO2, PO3

**Course Name: INTRODUCTION TO AUDITING**  
**SEM IV**  
**Course Code: BCOMS402**

<b>No</b>	<b>Course Outcome</b>	<b>PO Mapping</b>
CO 1 (Remember)	The learner will be able to recognize and describe the basic Principals of Auditing.	PO1, PO2, PO3, PO4
CO 2 (Understand)	The learner will be able to explain and relate the factors related to Audit plan, Audit documentation and Audit tools and techniques.	PO1, PO2, PO3
CO 3 (Apply)	The learner will be able illustrate and apply tools and techniques of auditing with reference to selected assets, liabilities, incomes and expenses.	PO1, PO2, PO3
CO 4 (Analyze)	The learner will be able to point out the strengths and weakness in system of internal control and checks.	PO1, PO2, PO3
CO 5 (Evaluate)	The learner will be able to evaluate and assess the system of internal control and internal checks.	PO1, PO2, PO3
CO 6 (Create)	The learner will be able to write observations based on assessment of system of internal control and checks, verification of assets, liabilities, incomes and expenses.	PO1, PO2, PO3