

F.Y.B.Com (Accounting and Finance)

PROGRAM OUTCOMES

PO- 1: After completing three years Degree Course – Bachelor of Commerce (Accounting and Finance) (B.Com. A&F) 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 social responsibilities with sensitivity towards environment and sustainability.

Course Name: ACCOUNTANCY AND FINANCIAL MANAGEMENT I & II
SEM: I & II

Course Code: SEM 1: BAFS101 & SEM 2: BAFS201

No	Course Outcomes	PO Mapping
CO 1- Remember	The learners will be able to identify various accounting concepts, policies and standards. They will be able to also describe principles and concepts of solving practical problems in the areas of Preparation of Final Accounts of Proprietary Trading Concern	PO 1, PO 2, PO 4
CO 2- Understanding	The learners will be able to demonstrate practical knowledge to calculate Inventory Valuation by FIFO and Weighted Average Method. They will be able to also express the knowledge of accounting practice prevailing in the areas Consignment Transactions in solving practical problems	PO 1, PO 2, PO 4
CO 3- Applying	The learners will be able to interpret transactions considering features of various capital and revenue transactions. They will be able to also demonstrate skills and knowledge in applications of concepts of Branch Accounting	PO 1, PO 2, PO 3, PO 4
CO 4- Analysing	The learners will be able to analyse the importance of accounting in organization financial statements and will be able to apply structure of Final Accounts in proper manner. They will be able to also appraise principles and concepts of Fire Insurance Claims and calculation of Loss of Stock by Fire.	PO 1, PO 2, PO 4
CO 5- Evaluate	The learners will be able to assess practical knowledge relating to Accounting of Departmental Stores	PO 1, PO 2, PO 3, PO 4
CO 6- Create	The learners will be able to integrate application of Hire purchase transactions in real life as regular transaction in the society	PO 1, PO 2, PO 3, PO 4

Course Name: COST ACCOUNTING (Introduction & Elements Of Cost) – I
SEM: I
Course Code: SEM 1: BAFS102

No	Course Outcomes	PO Mapping
CO1 Remember	Learners will be able to describe cost accounting concepts and various elements of cost such as material, labour and expenses	PO-1
CO2 Understanding	Learners will be able to classify material cost, labour cost and overheads	PO-1, PO-2, PO-3
CO3 Applying	Learners will be able to apply inventory control techniques, labour incentive schemes and cost allocation and absorption of overheads in a business organization.	PO-1, PO-2, PO-3
CO4 Analyzing	Learners will be able to analyze various methods of stock, valuation, payroll accounting and distribution of overheads.	PO-1, PO-2
CO5 Evaluating	Learners will be able to judge the total cost (material, labour and other expenses) of an order received by an organization.	PO-1, PO-2, PO-3
CO6 Creating	Learners will be able to design a good system of material control, labour control and overheads control for an organization.	PO-1, PO-3, PO-4, PO-5

Course Name: FINANCIAL MANAGEMENT I
SEM: I
Course Code: SEM 1: BAFS103

No	Course Outcomes	PO Mapping
CO 1- Remember	The learners will be able to identify and recall concepts in finance management and various concepts in valuation.	PO 1, PO 2
CO 2- Understanding	The learners will be able to explain, associate and interpret capital structures of business and cost of capital for decision making process.	PO 1, PO 2
CO 3- Applying	The learners will be able to relate and produce various avenues in sources of finance for variety of business cases.	PO 2. PO 3
CO 4- Analysing	The learners will be able to categorize the perspectives of ever developing financial management in the present globalized era.	PO 1, PO 2, PO 3, PO 4, PO 5
CO 5- Evaluate	The learners will be able to evaluate and recommend optimal capital structure after measuring cost of capital and summarizing sources of finance.	PO 1, PO 2, PO 3
CO 6- Create	The learners will be able to organize and construct financial plan for raising finance based on concepts of valuations.	PO 1, PO 2, PO 3

Course Name: BUSINESS COMMUNICATION
SEM: I & II
Course Code: SEM 1: BAFS104 & SEM 2: BAFS204

No	Course Outcomes	PO Mapping
CO 1 (Remember)	The learner will be able to identify and use appropriate channels, modes and media of communication.	PO-1, PO-2, PO-3, PO-4
CO 2 (Understanding)	The learner will be able to interpret and summarize texts and content.	PO-2, PO-3
CO 3 (Applying)	The learner will be able to execute effective oral and written communication, individually and in groups.	PO-2, PO-3
CO 4 (Analyzing)	The learner will be able to integrate reading, writing, speaking and listening skills to meet professional, personal and evolving global requirements.	PO-1, PO-2, PO-3, PO-4, PO-5
CO 5 (Evaluating)	The learner will be able to discriminate and assess ethical and professional codes.	PO-1, PO-2, PO-4, PO-5
CO 6 (Creating)	The learner will be able to plan, formulate, create and design resources for communication.	PO-2, PO-3, PO-4

Course Name: FOUNDATION COURSE I & II
SEM: I & II
Course Code: SEM 1: BAFS105 & SEM 2: BAFS205

No	Course Outcomes	PO Mapping
CO 1- Remember	The learners will be able to recognize the social issues and concerns pertaining to Indian society.	PO 1, PO 2, PO 3, PO 5
CO 2- Understanding	The learners will be able to review human rights and constitutional rights of the citizens of India.	PO 1, PO 2, PO 3, PO 5
CO 3- Applying	The learners will be able to apply stress management skills in their personal and professional lives effectively.	PO 1, PO 2, PO 3, PO 5
CO 4- Analysing	The learners will be able to appraise the New Economic Policy 1991 and trends in employment, agriculture and information and communication technology.	PO 1, PO 2, PO 3, PO 4, PO 5
CO 5- Evaluate	The learners will be able to discriminate and critique social and cultural practices existing in the country.	PO 1, PO 2, PO 3, PO 5
CO 6- Create	The learners will be able to plan and design for social, gender and human rights issues.	PO 1, PO 2, PO 3, PO 5

Course Name: COMMERCE I – (Business Environment)

SEM: I

Course Code: SEM 1: BAFS106

No	Course Outcome	PO Mapping
CO 1 (Remember)	The learner will be able to identify various internal and external factors affecting business.	PO-1, PO-2, PO-3
CO 2 (Understanding)	The learner will be able to interpret and summarize rights as a consumer under Consumer Protection Act.	PO-1, PO-2, PO-3
CO 3 (Applying)	The learner will be able to execute effective Business Ethics.	PO-1, PO-2, PO-3
CO 4 (Analyzing)	The learner will be able to integrate concepts of business environment in smooth creating sustainable business environment.	PO-1, PO-2, PO-3, PO-4, PO-5
CO 5 (Evaluating)	The learner will be able to assess why CSR activities are important and relevance of social audit.	PO-1, PO-2, PO-3, PO-4
CO 6 (Creating)	The learner will be able to develop themselves as a successful and motivated entrepreneur.	PO-1, PO-2, PO-3, PO-4ss

Course Name: BUSINESS ECONOMICS I

SEM: I

Course Code: SEM 1: BAFS107

No	Course Outcomes	PO Mapping
CO 1- Remember	The learners will be able to describe market structures and determine the price-output relationships.	PO 1, PO 2, PO 3
CO 2- Understanding	The learners will be able to explain the pricing policies done by the Governments and international bodies	PO 1, PO 2, PO 3, PO 5
CO 3- Applying	The learners will be able to interpret consumer behaviour using concepts of demand and utilize it to evaluate business decisions.	PO 1, PO 2, PO 3, PO 4
CO 4- Analysing	The learners will be able to analyze producer behaviour based on cost-output relationships, break-even analysis and capital budgeting.	PO 1, PO 2, PO 3
CO 5- Evaluating	The learners will be able to appraise business decisions based on concepts of elasticity of demand.	PO 1, PO 2, PO 3
CO 6- Creating	The learners will be able to devise strategies on how social media can be used in imperfect competition market.	PO 1, PO 2, PO 3

Course Name: AUDITING II
SEM: II
Course Code: SEM 2: BAFS202

No	Course Outcomes	PO Mapping
CO 1-Remember	The learners will be able to describe the concept of auditing and identify errors and frauds, objectives of auditing, principles of audit and types of audit.	PO 1, PO 2, PO 3, PO 5
CO 2-Understanding	The learners will be able to interpret audit sampling and compare working papers with audit note book.	PO 1, PO 2, PO 3
CO 3-Applying	The learners will be able to implement techniques of auditing.	PO 1, PO 2, PO 3, PO 4
CO 4-Analysing	The learners will be able to compare the difference between internal audit, internal check, test check.	PO 1, PO 2, PO 3, PO 4
CO 5-Evaluating	The learners will be able to monitor audit program.	PO 1, PO 2, PO 4, PO 5
CO 6-Creating	The learners will be able to design plan for auditing, vouching and verification.	PO 1, PO 2, PO 3, PO 5

Course Name: INNOVATIVE FINANCIAL SERVICES
SEM: II
Course Code: SEM 2: BAFS203

No	Course Outcomes	PO Mapping
CO 1-Remember	The learners will be able to describe traditional and modern financial services.	PO 1, PO 2, PO 3
CO 2-Understanding	The learners will be able to explain the financial concepts in the areas of Factoring, Mutual Funds etc.	PO 1, PO 2, PO 3
CO 3-Applying	The learners will be able to interpret various aspects of managing an issue of security.	PO 1, PO 2, PO 3
CO 4-Analysing	The learners will be able to analyze services of stock broker and securitization.	PO 1, PO 2, PO 3
CO 5-Evaluating	The learners will be able to appraise mechanism of financial services such as lease, hire purchase, housing finance, venture capital, and private equity nationally and globally.	PO 1, PO 2, PO 3, PO 5
CO 6-Creating	The learners will be able to devise strategies in areas of consumer finance and credit ratings.	PO 1, PO 2, PO 3

Course Name: BUSINESS LAW

SEM: II

Course Code: SEM 2: BAFS206

No	Course Outcomes	PO Mapping
CO 1- Remember	The learners will be able to describe legal framework of Indian Contract Act, 1872.	PO 1, PO 2, PO 3
CO 2- Understanding	The learners will be able to explain special provision of Indian Contract Act, 1872.	PO 1, PO 2, PO 3
CO 3- Applying	The learners will be able to interpret provisions in regard to Intellectual Property Rights.	PO 1, PO 2, PO 3, PO4
CO 4- Analysing	The learners will be able to analyze legal provisions of negotiable Instrument Act 1881.	PO 1, PO 2, PO 3
CO 5- Evaluating	The learners will be able to appraise legal provisions of Consumer Protection Act 2019.	PO 1, PO 2, PO 3, PO 5
CO 6- Creating	The learners will be able to devise plan to not contravene provision of various business law learnt in business environment.	PO 1, PO 2, PO 3, PO5

Course Name: BUSINESS MATHEMATICS

SEM: II

Course Code: SEM 2: BAFS207

No	Course Outcomes	PO Mapping
CO 1- Remember	The learners will be able to recognize the basics of mathematics and its uses in the areas of business.	PO 1, PO 2, PO 3
CO 2- Understanding	The learners will be able to summarize and identify methods to be used in for different business scenarios.	PO 1, PO 2, PO 3
CO 3- Applying	The learners will be able to apply mathematical concepts in commercial and financial activities and calculations	PO 1, PO 2, PO 3
CO 4- Analysing	The learners will be able to analyse the financial instruments in a business function.	PO 1, PO 2, PO 3
CO 5- Evaluate	The learners will be able to measure risk return and volatility in relation to investments locally and globally.	PO 1, PO 2, PO 3, PO 4
CO 6- Create	The learners will be able to propose business mathematical concepts for different business scenarios.	PO 1, PO 2, PO 3, PO 5