



KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE



**Kanchangaon, Khambalpada, Thakurli
(E), Dist. Thane -421 201.**

Programme Outcomes And Course Outcomes (PO – CO)

**Bachelor of Commerce
(Accounting and Finance)**

KARNATAKA SANGHA'S
MANJUNATHA COLLEGE OF COMMERCE
Thakurli- East.

B.Com. (Accounting and Finance)

Programme Outcomes

PO1: Learners will gain in-depth knowledge and practical insight in the field of accounting and finance.

PO2: Learners will be equipped with various skills and analytical ability needed in the areas of Accounting and Finance required in different sectors.

PO3: Learners will gain required knowledge and skill needed to pursue higher studies in the areas of Accounting and Finance.

COURSE OUTCOMES

F.Y.B.COM (A&F) Semester-I

Sr No.	Course Name	Course Outcome
1.	Financial Accounting I	CO1: The learner will have an in-depth knowledge of the accounting standards and their applicability in the preparation of financial accounts. CO2: The learner will be able to identify the nature of various expenses and income and classify them as capital and revenue.
2.	Cost Accounting – I	CO1: The learner will be clear with the concepts of Cost accounting, cost centers, cost units and different type of costs. CO2: The learner will be able to identify direct materials, Direct Wages, Direct Expenses and Overheads. CO3: The learner will be able to find out the difference between Cost accounting and Financial accounting. CO4: The learners will develop the ability to identify the indirect expenses in an organization, including allocation, apportionment and absorption of expenses.
3.	Financial Management (Introduction to Financial Management-I)	CO1: The learner can discuss the concept of Financial Management. CO2: The learner will be able to identify and evaluate different concepts of valuation based on time.

		<p>CO3: The learner will be able to calculate operating, financial and combined leverages.</p> <p>CO4: The learner can calculate cost of capital for Equity, Preference and Debt.</p>
4.	Business Communication-I	<p>CO1: The learner will demonstrate an awareness of the process, channels, methods, and modes of communication.</p> <p>CO2: The learner will be able to identify the physical, linguistic, socio-psychological, and organizational barriers to communication.</p> <p>CO3: The learners will acquire the relevant skills for preparing resumes, drafting acceptance and resignation letters.</p> <p>CO4: The learners will have enhanced listening, speaking, reading and writing skills.</p>
5.	Foundation Course - 1	<p>CO1: The learner will gain knowledge on regional variations according to rural, urban and tribal and concept of diversity.</p> <p>CO2: The learner will know about disparity based on gender with special reference to women, declining sex ratio, and inequalities faced by different types of differently abled person.</p> <p>CO3: The Learner will be able to examine inequalities manifested due to caste system and inter group conflicts and also to solve the conflicts arising out of communalism and regionalism.</p> <p>CO4: The learner will understand fundamental duties and rights of Indian citizens.</p>
6.	Commerce-I (Business Environment)	<p>CO1: The learner will gain in-depth knowledge about Business Environment and various Business strategies.</p> <p>CO2: The learner will study about the entrepreneurial skills and entrepreneurship as a career which plays a vital role in developing an economy.</p> <p>CO3: The Learner will gain insight into various current issues such as CSR, carbon credit, social audit.</p>
7.	Business Economics -I	<p>CO1: The Learner will understand classical theories of Micro Economics.</p> <p>CO2: The learner will be able to explain and apply the concepts of demand and elasticity of demand, elasticity of supply and equilibrium.</p> <p>CO3: Learner will be able to categories and describe different market structures.</p> <p>CO4: The learner will be able to recognize and explain various pricing techniques and compute prices using each of the techniques.</p>

F.Y.B.COM (A&F) Semester-II

Sr No.	Course Name	Course Outcome
1.	Financial Accounting -II	<p>CO1: The learner will be able to identify Single-entry system of accounting and the procedure for converting them into double entry system.</p> <p>CO2: Learners will understand the concept of Branch Accounting and computation of Insurance Claim in case of Fire Insurance Policy.</p> <p>CO3: The learner will be able to prepare different types of ledger accounts and finalization of Accounts.</p>
2.	Business Law-I	<p>CO1: The learner will understand the Contract Act 1872 and cases related to it.</p> <p>CO2: The learner will be able to understand various provisions of Sale of Goods Act, which includes formation, conditions and warranties in sale.</p> <p>CO3: The learner will know the application of various provisions related to Consumer Protection Act, consumer forum, rights of consumer etc.</p>
3.	Business Communication-II	<p>CO1: The learners will be able to make presentations, participate in group discussions and summarize passages.</p> <p>CO2: The learners will demonstrate an awareness of interview skills.</p> <p>CO3: The learners will draft Notices, Agenda, Resolution, and letters of inquiries, complaints, sales.</p> <p>CO4: The learners will be able to submit letters of Consumer Guidance Cell letter and RTI.</p>
	Foundation Course-II	<p>CO1: The learner will be able to describe the impact of globalized industry with regard to changes in employment and increasing migration and explain the real scenario which has resulted in rise of corporate farming and increased farmer suicides.</p> <p>CO2: The learner will discuss about the awareness, origin and evolution of human rights and interpret universal declaration of Human Rights.</p> <p>CO3: The learner will be able to explain environment as natural capital, discuss the degradation to environment and sustainable development.</p> <p>CO4: The learner will learn about how environment is important to us and our responsibility towards the environment.</p>

5.	Innovative Financial Services	<p>CO1: The learner will be able to recognize and identify the concept of traditional financial services, factoring and forfaiting, Bills discounting etc.</p> <p>CO2: The learner will be able to discuss concept of Issue management and intermediaries, stock broking, Shares etc</p> <p>CO3: The learner will be able to discuss about Leasing and Hire Purchase and differentiate between leasing vs hire purchase and Housing finance.</p> <p>CO4: The learner will be able to discuss types of consumer product, growth of plastic money and concept of credit rating</p>
6.	Business Mathematics	<p>CO1: Learner will be able to calculate the ratio, proportion, percentage, profit and loss, interest and annuity.</p> <p>CO2: Learner will gain information about shares, mutual funds and method of calculating NAV in Mutual fund.</p> <p>CO3: The learner can know about calculation of net income after considering entry load.</p>
7.	Auditing –I	<p>CO1: The learner will understand basic concept of audit, evaluate about the duties, qualities of an auditor, types of audit.</p> <p>CO2: Learner will understand the working of an audit in terms of planning, organizing the audit work and reporting.</p> <p>CO3: Learner will be able to apply audit technique in terms of selecting samples, applying methods for data collection.</p> <p>CO4: Learner will be able to differentiate between internal audit and External audit.</p> <p>CO5: Learner will study the importance of internal audit and external audit in financial institutions and Non-financial institutions.</p>

S.Y.B.COM (A& F) Semester-III

Sr No.	Course Name	Course Outcome
1.	Foundation Course in Commerce (Financial Market Operation – III)	<p>CO1: Learner will be able to apply the basic concept of various financial services.</p> <p>CO2: The learner will be able to evaluate different financial markets and their working.</p> <p>CO3: The learner will be able to evaluate working of stock exchange and various instruments and their dealings in different markets.</p>
2.	Cost Accounting II	<p>CO1: The learner will be able to classify costs under various bases and prepare a Cost sheet.</p> <p>CO2: The learner will know to prepare Contract costing.</p>

		CO3: The learner will be able to identify industries to which Process Costing is applicable, Prepare Process costing to identify normal and abnormal losses and gains.
3.	Financial Accounting III	<p>CO1: The learner will be able to record transactions and make ledger regarding final accounts of partnership firm.</p> <p>CO2: The learner will be able to calculate purchase consideration by net assets method before the amalgamation of partnership firm and solve practical problems after considering various adjustments.</p> <p>CO3: The learner will be able to state inter settlement between old firm and new company before the conversion of partnership firm into the new joint company.</p>
4.	Taxation-II (Direct Taxes paper – I)	<p>CO1: Learner will know about Income Tax Act 1961 and important terms in income tax.</p> <p>CO2: The learner will be able to compute incomes under the head like Salaries, House Property, Business and Profession, Capital Gains and Other Sources.</p> <p>CO3: The learner will get insight about provisions pertaining to deductions and make computations.</p> <p>CO4: The learner will be able to compute Gross Total Income of Individual and HUF with respect to above heads and deductions.</p>
5.	Business Law II	<p>CO1: The learner will be able to get a detailed insight of various beneficial social legislative measures, rights and liabilities of partners, outsiders.</p> <p>CO2: The learner will learn the nature of LLP, merits of LLP and process of winding up of LLP.</p> <p>CO3: The learner will be able to discuss provisions of Health, Safety and Welfare measures for workers and penalty in absence of non-compliance.</p>
6.	Business Economics- II	<p>CO1: Learner will understand the scope and importance of Macroeconomics, Circular flow of aggregate income and expenditure, the measurement of national product, Short run economic fluctuations and the Keynesian Principle of Effective Demand.</p> <p>CO2: The learner will be able to know the concept of Money Supply, demand for money, Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach, Nature of inflation in a developing economy and Monetary policy.</p> <p>CO3: Learner will understand the role of Government in providing Public goods, Fiscal Policy, Instruments of Fiscal policy and Union budget.</p> <p>CO4: The learner will understand the basis of International Trade Foreign Portfolio Investment, Foreign Direct</p>

		Investment Role of Multinational Corporations, Balance of Payments, Foreign Exchange and Foreign Exchange Market.
7.	Information Technology in Accountancy - I	<p>CO1: The learner will be able to define basic terminology of computer i.e. Hardware, Software.</p> <p>CO2: The learner will be able to demonstrate use of E-mail & search the web.</p> <p>CO3: Student will know the importance of E- Commerce technologies.</p>

S.Y.B.COM (A& F) Semester-IV

Sr No.	Course Name	Course Outcome
1.	Management Accounting	<p>CO1: The learner will be able to explain the concept of management accounting and differentiate between financial and management accounting.</p> <p>CO2: The learner will be able to interpret financial statements based on Common size, Comparative and Trend Analysis.</p> <p>CO3: The learner can calculate various profitability, solvency, liquidity, market ratios from the financial statements.</p>
2.	Taxation Paper- III (Direct Taxes paper II)	<p>CO1: The learner will understand the concept of Clubbing of income and filing return of income.</p> <p>CO2: The learner will be able to compute total income, taxable income and tax liability of individual & HUF.</p> <p>CO3: The learner will be able to compute income of partnership firm.</p> <p>CO4: The learner will be able to comprehend the Double Taxation Avoidance Agreement (DTAA) and various provisions pertaining to DTAA.</p>
3.	Introduction to Management (FC IV)	<p>CO1: The learner will be able to analyze the basic terms of management, various elements of management, various methods and types of planning.</p> <p>CO2: The learner will get exposure to various organizing skills to be adopted by managers.</p> <p>CO3: The learner will be able to acquire knowledge about human resource requirement, types of recruitment and selection, selection procedure.</p>
4.	Research Methodology in Accounting and Finance	<p>CO1: The learner will be able to understand application of Research, types of research and formulate the research problem.</p> <p>CO2: The learner will be able to formulate hypothesis and research design</p>

		<p>CO3: The learner can know the difference between primary and secondary data, different stages in data processing and practical exposure to various statistical techniques for summarizing data.</p> <p>CO4: The learner will be able to interpret data and draft research report.</p>
5	Financial Accounting – IV	<p>CO1: The learner will be able to comply with the requirements of the Companies Act regarding preparation and presentation of financial statements of companies, estimation of profit or loss and preparation of Balance Sheet.</p> <p>CO2: The learner can identify the eligible criterion for redemption, the sources allowed by law and the procedure for redeeming the preference shares.</p> <p>CO3: The learner can identify the various methods in which funds are made available and applied for redeeming the debentures.</p> <p>CO4: The learner will be able to convert transactions from foreign currencies into Indian rupees and the effect of fluctuations in foreign exchange rates.</p>
6	Business Law III	<p>CO1: The learner will get conceptual clarity on Foreign company, One-person company, etc.</p> <p>CO2: The learner will know procedures involved in bringing a company into existence and the scope and importance of documents like Memorandum of Association and Articles of Association.</p> <p>CO3: The learner will know the process of raising funds for a company by inviting the public to contribute to the same.</p> <p>CO4: The learner will be able to identify the features and various types of shares and debentures issued by companies.</p>
7	Information Technology in Accountancy – II	<p>CO1: The learner will be able to define different Business Processes and BPM Life Cycle.</p> <p>CO2: The learner will learn to execute Accounting Software.</p> <p>CO3: The learner will be able to demonstrate Role of MIS in computer environment.</p> <p>CO4: The learner will understand Auditing in IT environment.</p>

T.Y.B.COM (A&F) Semester-V

Sr No.	Course Name	Course Outcome
1	Cost Accounting – III	<p>CO1: The Learner will be able to differentiate between integrated and non-integrated system of accounting, differentiate between nominal ledger and other control accounts.</p>

		<p>CO2: The Learner will be able to identify various types of expenses and calculate per unit cost, net operating cost of various services by transport, hotel, and hospital industries.</p> <p>CO3: They will also learn the concept of process costing.</p>
2	Financial Management - II	<p>CO1: The Learner will know the different aspects of financial management, its impact on other functions of an organization and understanding of the concepts of EVA and MVA.</p> <p>CO2: The Learner will get an insight into the various sources of capital employed by a company and its impact on the wealth of the shareholders and the practical aspects of different policies of dividend declaration.</p>
3	Taxation - IV (Indirect Taxes - II	<p>CO1: The Learner will be able to analyze the basics of Indirect taxation and study the conceptual framework under GST.</p> <p>CO2: The Learner will gain application knowledge of, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services, concept of IGST, CGST, SGST/UGST</p>
4	Management - II (Management Application)	<p>CO1: The Learner will get conceptual clarity on Human Resources Management, Human Resource Planning and Human Resource Development.</p> <p>CO2: The learner will know about Financial Management, Capital Budgeting, Capital Structure and Capital Market.</p> <p>CO3: Learner will study the Fundamental and Technical analysis along with DEMAT account, Futures and Options.</p>
5	Financial Accounting - V	<p>CO1: The Learner will know to differentiate types of reconstruction and its implications on the businesses of the Vendor Company and Purchasing Company.</p> <p>CO2: Learner will also know the process of internal reconstruction and its effect on various stakeholders.</p>
6	Financial Accounting - VI	<p>CO1: The Learner will be able to compute the value of goodwill using Maintainable profit method, Super Profit method, Capitalization method, Annuity Method etc.</p> <p>CO2: The learner will understand the concept of Limited Liability Partnership and compute profit share of each partner while solving the final accounts.</p>

T.Y.B.COM (A&F) Semester-VI

Sr No.	Course Name	Course Outcome
1	Cost Accounting - IV	<p>CO1: The Learner identify the various features of Fixed and variable costs and the consequences of changes in them and</p> <p>CO2: Learner will understand the concepts like Break-even point, margin of safety, etc.</p> <p>CO3: The learner is able to apply the concepts of CVP analysis to practical decision-making areas.</p>
2	Financial Management - III	<p>CO1: Learner will get insights on corporate Restructuring and Takeovers.</p> <p>CO2: The learner will be able to calculate Cash Flows from lease and hire purchase installments.</p>
3	Taxation - IV (Indirect Taxes - III	<p>CO1: The Learner will be able to calculate payment oftax, interest and refund procedure.</p> <p>CO2: The Learner will gain knowledge of filing returns under GST.</p>
4	Economics - III (Indian Economics)	<p>CO1: The Learner will understand the Demographics of India, Agriculture Sector, Land Reforms, Agriculture Finance and Marketing.</p> <p>CO2: The Learner will be able to understand the concept of Growth and pattern of industrialization</p>
5	Financial Accounting - VII	<p>CO1: The Learner will be able to prepare Final Accounts- Profit & Loss, Receipt & Expenditure, and General Balance sheet for Electricity Company as per Double Account System, Compute Disposal of surplus and Replacement of assets.</p> <p>CO2: The Learner will be able to prepare final accounts of Co- operative Housing Society & Consumer Co-Operative Society as per Maharashtra State Co-operative Societies Act.</p>
6	Project Work	<p>CO1: Learners will gain practical understanding of Research Methodology in the areas of Accounting and Finance.</p> <p>CO2: They will practically learn to identify research problem, preparation of Questionnaire, data collection, its interpretation, giving recommendations.</p>