



**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
(B.COM.)**

**Karnataka Sangha's Manjunatha college of Commerce,
Thakurli (E).**

BACHELOR IN COMMERCE (B.COM.)

PROGRAMME OUTCOME:

On completion of BCom, the learners shall:

PO1: Get conceptual understanding and practical insight in the field of Commerce and Accounting.

PO2: Get an opportunity to learn various multidimensional aspects of Business such as Marketing, Accounting, Finance, HR, Business Law, Business Economics, Environmental studies and so on.

PO3: Understand various ethical & social values and skills required to start Entrepreneurial activities.

PO4: Develop Communication skills, interpersonal skills, leadership skills and other competencies required in modern business world.

PO5: Gain foundation for pursuing higher studies or taking up administrative job after graduation.

COURSE OUTCOMES:

FY B.COM

SEMESTER -I

Sr. No	Courses	Courses Outcomes
1.	Accounting and Financial Management-I	<p><u>CO1:</u> Learners will get an insight into Accounting Standards like AS-1, AS-2 and AS-9 and inventory valuation by FIFO and Weighted Average method.</p> <p><u>CO2:</u> Learners will be able to identify Capital and Revenue expenditure and prepare final accounts of a Manufacturing concern.</p> <p><u>CO3:</u> Learners will be able to prepare Departmental accounts and solve problems on Hire Purchase system.</p>
2.	Business Economics I	<p><u>CO1:</u> Learners will be able to understand the Concept of demand and its economic analysis, Theories of production.</p> <p><u>CO2:</u> Learners will understand different elasticity of demand, impact of pricing Decisions of individual firms on revenue and profit.</p> <p><u>CO3:</u> Understand economies and diseconomies of</p>

		Scale, Isoquants, and Breakeven point.
3.	Mathematical & Statistical Techniques – I	<p>CO1: Learners would be familiar with concept of Shares and mutual funds and would get familiar with stock market, which will help them in early investment.</p> <p>CO2: Learning the concept of Permutation and combination will help them studying and applying probability in basic real-life problems.</p> <p>CO3: LPP will teach how to take optimum decision in production related issues.</p> <p>CO4: Statistics will help the learners to increase their analytical skills.</p>
4.	Environmental Studies - I	<p>CO1: Learners would understand the necessity of environment in individual's life.</p> <p>CO2: Learners understands the causes of environmental degradation and how to protect our mother earth</p> <p>CO3: Learners get clear idea of Ecology, Ecosystem and ecological balance.</p> <p>CO4: Learners get the clear idea about concept of sustainable & Smart City and Individual's role in developing it.</p>
5.	Business Communication- I	<p>CO1: The learners will demonstrate an awareness of the process, channels, methods, and modes of communication.</p> <p>CO2: The learners 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>
6.	Foundation Course - I	<p>CO1: Learners know various social issues and disparities in society and be able to empathize with the various issues.</p> <p>CO2: Learners will understand the core concept of preamble and features of constitution.</p> <p>CO3: Learners will understand their fundamental duties, forms of government and its working procedures.</p>
7.	Commerce I	<p>CO1: Learners will be familiarized with basic concepts of business.</p> <p>CO2: Learners will develop knowledge and understanding of business.</p> <p>CO3: Learners will be aware of current trends in business.</p>

SEMESTER– II

Sr. No	Courses	Courses Outcomes
1.	Accounting and Financial management –II	<p>CO1: Learners will be able to calculate fire insurance claim.</p> <p>CO2: Learners will be able to understand branch accounting and identify consignment transactions.</p> <p>CO3: They will understand single entry system of accounting.</p>
2.	Business Economics II	<p>CO1: Learners will understand the characteristics and pricing under various market structures like perfect competition, monopoly, Monopolistic competition and Oligopoly.</p> <p>CO2: Learners will also understand the concept of Capital Budgeting.</p>
3.	Commerce II	<p>CO1: Learners will be familiarized with basic concepts of services.</p> <p>CO2: Learners will develop knowledge and understanding of services.</p> <p>CO3: Learners will be aware of current trends in Services Sector.</p>
4.	Mathematical & Statistical Techniques - II	<p>CO1: Learners will become familiar with the concepts of Functions, Derivatives and their applications.</p> <p>CO2: They will understand the concept of Correlation and Regression, Time Series and Index number which will be helpful in business decisions.</p> <p>CO3: They would get to know about the usage of Simple interest, Compound Interest, Annuity and calculation of EMI, present value and future value.</p>
5.	Environmental Studies –II	<p>CO1: Understanding concept of sustainability and how to achieve Sustainable Development Goals.</p> <p>CO2: Learners understand the steps taken at world level to protect world environment.</p> <p>CO3: Learners gets in-depth knowledge of eco-friendly business and their role in development such business.</p> <p>CO4: Learners get knowledge of use of undated technology used for environment management.</p>
6.	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>
7.	Foundation Course II	<p>CO1: Learners will have conceptual clarity on the effect of LPG reforms in India.</p> <p>CO2: Learners will know about the significance of human rights and the impact of Fundamental Rights on the citizens.</p>

CO3: Learners will become responsible citizen in the society.

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SEMESTER– III

Sr.No	Courses	Courses Outcomes
1.	Accounting and Financial Management III	<p>CO1: Learners will understand fundamental aspects of Partnership Final Accounts with respect to admission, retirement and death of a partner.</p> <p>CO2: Learners will know the techniques of piecemeal distribution of cash.</p> <p>CO3: Learners will get overview of amalgamation and conversion of Partnership Firm into a Limited Company.</p>
2.	Management Accounting	<p>CO1: Learners will understand the basic concept, importance & Functions in Management Accounting.</p> <p>CO2: Learners will know the practical application of the tools used for analyzing the Financial Statements and how to interpret them.</p>
3.	Commerce III	<p>CO1: Learners will be aware about conceptual knowledge and evolution of Management.</p> <p>CO2: Learners will get familiarized with the functions in Management.</p>
4.	Business Economics III	<p>CO1: Learners will understand the Keynesian Economics and post Keynesian developments in Macro Economics.</p> <p>CO2: Learners will be able to analyze inflationary trends</p> <p>CO3: Learners will become familiar with the basic concepts, analytical tools and important aspects of macro economics.</p>
5.	Business Law I	<p>CO1: Learners will have basic understanding about various types of negotiable instruments, types of contracts, Sale of Goods Act and various laws.</p> <p>CO2: Learners will acquire clear understanding about the legal environment.</p>
6.	Advertising I	<p>CO1: Learners will understand the role of advertising for the success of brands and its importance within the marketing function of a company.</p> <p>CO2: Learners will understand the practical aspects and techniques of advertising.</p> <p>CO3: It will lay down foundation for advanced post-graduate courses in advertising.</p>
7.	Foundation Course	<p>CO1: Learners would develop an understanding of human rights, ecology, disaster management and urban-rural disparities.</p> <p>CO2: It will sensitize the learners on various social issues.</p>

SEMESTER- IV

Sr. No	Courses	Courses Outcomes
1.	Accounting and Financial Management IV	<p>CO1: Learners will be familiarized with the concepts of Company Accounts and its accounting effect due to Redemption of Preference shares and debentures.</p> <p>CO2: Learners will understand the calculation of Profit prior to incorporation and its accounting treatment.</p>
2.	Auditing	<p>CO1: Learners would be able to understand and the basic terms and concept related to auditing.</p> <p>CO2: Learners will understand duties and responsibilities of an auditor, methods to detect errors and frauds, vouching and verification of financial statements.</p> <p>CO3: It will be useful to learners if they pursue PG or professional course.</p>
3.	Commerce IV	<p>CO1: Learners will be acquainted with the basic concepts of Production Management, Inventory Management & Quality Management.</p> <p>CO2: Learners will gain basic knowledge about Indian Financial Systems.</p> <p>CO3: Learners will get updated with the recent trends in Finance.</p>
4.	Business Economics –IV	<p>CO1: Learners will understand the concepts of Public Finance, Public Revenue and fiscal policy.</p> <p>CO2: Learners will understand the theories of Public Expenditure.</p>
5.	Business Law –II	<p>CO1: Learners will understand the various provisions of Companies Act and Indian Partnership Act.</p> <p>CO2: Learners will understand about Consumer Protection Act and Competition Act.</p>
6.	Advertising –IV	<p>CO1: Learners will know about various types of media and its regulatory body.</p> <p>CO2: Learners will understand factors for selecting right media and designing of ad campaign.</p> <p>CO3: Learner will know the practical aspects and techniques of advertising.</p>
7.	Foundation Course –IV	<p>CO1: Learners will gain knowledge on Provisions governing consumer protection law, human rights etc</p> <p>CO2: Learners will be able to acquaint themselves to modern technologies, importance of ecology and various social aspects.</p> <p>CO3: Learners can use the insights gained in their competitive exams.</p>

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SEMESTER– V

Sr. No	Courses	Courses Outcomes
1.	Financial Accounting and Auditing	<p><u>CO1:</u> Learners will know to analyze, financial statement of companies and investment accounting that would help in taking investment decisions.</p> <p><u>CO2:</u> Learners will gain insight on various accounting aspects like internal reconstruction, buy back of shares, ethical behavior of accountants etc.</p>
2.	Cost Accounting-I	<p><u>CO1:</u> Learners would be able to understand objectives and scope of Cost Accounting.</p> <p><u>CO2:</u> Learners will know to classify the costs, process of determining product cost and reconciling the cost sheet with financial statement.</p>
3.	Business Economics V	<p><u>CO1:</u> Learners will understand new economic policies (LPG) and growth of Indian economy.</p> <p><u>CO2:</u> Learners will understand Industrial, Agricultural policy and foreign investment.</p> <p><u>CO3:</u> Learners will know about the Indian banking sector, money market and capital market.</p>
4.	Commerce V-Marketing	<p><u>CO1:</u> Learners will get insights on various concepts in marketing like Consumer Behaviour, Marketing Mix, Market Segmentation, Positioning and other marketing strategies.</p> <p><u>CO2:</u> Learners will know about the recent trends in marketing.</p> <p><u>CO3:</u> Learners will gain basic understanding required for pursuing higher studies in the field of marketing.</p>
5.	Direct Taxation	<p><u>CO1:</u> Learners will understand the basic concepts, definition and terms related to direct taxation.</p> <p><u>CO2:</u> Learners will be able to identify the residential status of the individual, know heads of income, various deductions available under IT Act, computation of total income and taxable income.</p>
6.	Computer Systems And Applications -I	<p><u>CO1:</u> Learners will gain basic understanding about computer and will be able to access, create, save document and spreadsheet.</p> <p><u>CO2:</u> Learners would be familiar with the concepts of Data Communication, Networking types, hardware and Protocols and Internet Types of connections, Web browsing and cybercrime.</p> <p><u>CO3:</u> They will be able to use Ms-Excel and its functions.</p>

SEMESTER - VI

Sr. No	Courses	Courses Outcomes
1.	Financial Accounting and Auditing- II	<p>CO1: Learner will understand both theory and practical application of amalgamation, absorption and external reconstruction.</p> <p>CO2: They will also understand underwriting of shares and debentures, legal and accounting aspects of liquidation of company.</p> <p>CO3: Learners will know accounting of foreign currency transactions and foreign branches as per AS11.</p>
2.	Business Economics VI	<p>CO1: Learners will know the concepts of Terms of Trade and balance of payment.</p> <p>CO2: Learners will understand theories of International Trade and WTO.</p> <p>CO3: They will know about foreign exchange market and Exchange Rate Management.</p>
3.	Cost Accounting	<p>CO1: Learners will be able to compare, analyze and evaluate the information of cost ascertainment. They will be able to plan, control and make decisions.</p> <p>CO2: Learners will be able to understand the concept and solve problems on Standard costing, Marginal costing, and Contract costing and Process costing.</p>
4.	Commerce VI- Human Resource Management	<p>CO1: Learners will get familiarized with various concepts relating to human resource management, human resource planning and human resource development.</p> <p>CO2: Learners will know the challenges of HR manager in changing environment and the recent trends in HRM.</p> <p>CO3: It will be useful to them in their higher studies in the field of HRM.</p>
5.	Indirect Taxation	<p>CO1: Learners would be able to understand various terms related to Goods and Service Tax (GST).</p> <p>CO2: Learners will be able to find out the value, time and place of supply and calculate tax liability under GST.</p>
6.	Computer Systems and Applications II	<p>CO1: Learners would be made familiar with the concepts of E- Commerce - Features, limitations, models, Security, Payment Systems.</p> <p>CO2: Learners will be able to create projects in visual basic programming language.</p>