



Karnataka Sangha's Manjunatha
College of Commerce, Thakurli (E)



As per NEP 2020

Program Outcomes

And

Course Outcomes

(PO-CO)

Bachelor of Commerce

(Accounting & Finance)

(BAF)

Bachelor of Commerce (A&F)

Programme Outcomes

PO1: Learners will possess a comprehensive understanding of international accounting standards, financial regulations, and currency fluctuations, allowing them to analyse and navigate complex financial situations on a global scale.

PO:2 Learners will be equipped with strong analytical and data interpretation skills, enabling them to generate insightful financial reports, utilize accounting software effectively, and make informed financial decisions in a global context.

PO3: Communicate financial information effectively with diverse stakeholders in a globalized business environment.

PO4: Learners will apply ethical principles and sustainability considerations within accounting and finance, understanding their impact on global business operations.

PO5: Learners will be well-prepared to pursue professional certifications in accounting and finance (e.g., CA, CPA, CFA) and demonstrate the necessary skills and knowledge to succeed in the globalized accounting and finance professions.

COURSE OUTCOMES

FY BAF SEMESTER – I

Sr. No.	Courses	Courses Outcomes
1.	Financial Accounting-I	<p>CO1: To recognize the fundamental accounting concepts and conventions in financial reporting and understand its applicability. To articulate the applicability and valuation of selected Accounting Standards.</p> <p>CO2 To ascertain the process of preparation of final accounts for a proprietary manufacturing firm.</p> <p>CO3: To employ the principles of departmental accounting involving expenses and inter-departmental transactions while preparing the final accounts of the departmental store.</p> <p>CO4” To illustrate the principles of hire purchase accounting through the preparation of journal, ledger, and disclosure in the balance sheet in the books of hirer and vendor.</p>
2.	Auditing-I	<p>CO1: To introduce basics of auditing, principles of auditing, types of audits and types of errors and frauds.</p> <p>CO2 To enable learners to plan the audit, know the procedures required to conduct an audit and maintenance of required documentation as per SA for audit evidence.</p>
3.	Vocational Skills in Accounting & Finance Paper – I	<p>CO1: To familiarize learners with the Excel interface and basic functions.</p> <p>CO2: To enable learners to use Excel for arithmetic operations, data analysis, and formatting.</p> <p>CO3: To introduce learners to financial functions manually and in excel.</p>
4.	Vocational Skills in Accounting & Finance Paper – II	<p>CO1: To introduce learners to the fundamentals and preparation of financial budgets.</p> <p>CO2: To equip learners with the skills to set up excel worksheets and convert data from various sources into excel.</p> <p>CO3: To train learners in the preparation of financial budgets using Excel, leveraging its functionalities for efficient data analysis.</p>

		CO4: To enable learners to analyze data, create Pivot tables, and generate charts to visualize budgetary information effectively.
5.	English for Competitive Examinations (Grammar)-I	CO1: The students will master the rules of English grammar. CO2: The students will be able to write correct English sentences. CO3: They will understand the usage of English vocabulary. CO4: They will learn the correct punctuation marks.
6.	Introduction to Business Statistics	CO1: Understanding of fundamental statistical concepts and techniques applicable to business analysis. CO2. Ability to collect, organize, and analyse data using appropriate statistical methods. CO3. Understand the different types of graphs and charts and its application in different fields. CO4. Understand the various types of data, their organisation and evaluation of summary measures such as measures of central tendency and dispersion etc. CO5. Capacity to interpret statistical results and make informed business decisions based on data. CO6. Skills in communicating statistical findings effectively to stakeholders. CO7. Competence in applying statistical methods to solve real-world business problems.
7.	Environmental Management & Sustainable Development -I	CO1: Use principles of Environmental Science for explaining sustainable development and its related ethical concerns CO2: Display scientific perspective for issues confronting our present day environment. CO3: Analyze the national and global environmental issues relating air, water, soil, and land use, biodiversity, and pollution. CO4: Explain the Role of an individual in relation to human population and environmental pollution.
8.	Indian Knowledge System	CO1: Learner will understand and appreciate the rich Indian Knowledge Tradition CO2: Lerner will understand the contribution of Indians in various fields CO3: Lerner will experience increase subject-awareness and self-esteem CO4: Lerner will develop a comprehensive understanding of how all knowledge is ultimately intertwined.

9.	Business Skills I Communication	CO1: Understand the basics and significance of business communication theory. CO2: Adapt to and use digital communication methods for personal and business purposes. CO3: Grasp and effectively use the nuances of verbal and non- verbal communication. CO4: Improve their skills in business correspondence.
10.	National Service Scheme	CO1: The course will help students comprehend the foundations of the National Service Program. CO2: To understand the unique camping program. CO3: Students will learn about the regular activities of NSS.

FY BAF SEMESTER – II

Sr. No.	Courses	Courses Outcomes
1.	Financial Accounting-II	CO1 To have a comprehensive understanding of accounting from incomplete records, with the ability to apply the conversion method effectively and prepare its final accounts. CO2 To comprehend the accounting entries from consignor and consignee perspectives and apply the appropriate valuation techniques for the goods under consignment sales. CO3 To understand the characteristics of dependent branches and apply specific accounting methods for the preparation of the books of accounts. CO4 To classify and analyse the theoretical implications of various types of losses covered under fire insurance. For computing the loss of stock caused by a fire incident and ascertainment of claim
2.	Auditing-II	CO1: To examine the internal controls, internal checks basics of a continual improvement process and determine the audit technique, assess the ledger and interpret the transaction. CO2: To learn how to vouch the transactions (income and expenses) and to use the technique of verification for ascertainment of the value of assets and liabilities.

3.	E-Commerce	<p>CO1: Students will demonstrate a comprehensive understanding of e-commerce principles, platforms, and practices, including online retailing, digital marketing, payment systems, and logistics, enabling them to navigate the digital marketplace effectively.</p> <p>CO2: Students will cultivate an entrepreneurial mindset, exploring opportunities for ecommerce entrepreneurship.</p> <p>CO3: Students will develop practical skills in e-commerce operations in e-commerce management, digital marketing, and online entrepreneurship.</p>
4.	IT Fundamentals of Python Programming	<p>CO1: Demonstrate mastery of Python features to tackle a wide range of programming challenges.</p> <p>CO2: Utilize control flow statements to ensure accurate and logical program execution.</p> <p>CO3: Efficiently manipulate arrays, strings, and data structures to enhance data handling and problem-solving.</p> <p>CO4: Design modular, efficient programs by leveraging functions, modules, and string operations.</p> <p>CO5: Manage file operations, employ regular expressions, and manipulate date and time data to improve program functionality and performance.</p>
5.	Vocational Skills in Accounting & Finance Paper –III	<p>CO1 To understand the significance of forecasting in financial decision-making and its role in strategic planning.</p> <p>CO2 To develop proficiency in using various forecasting techniques in finance, including straightline, moving average, and time series analysis.</p> <p>CO3 To learn how to create accurate financial forecasts using excel, including trend analysis and the forecast function.</p>
6.	Vocational Skills in Accounting & Finance Paper –IV	<p>CO1: To understand the meaning, need, and principles of data visualization, specifically in the context of financial data.</p> <p>CO2: To familiarize learners with various types of financial data visualization techniques and their appropriate use in different scenarios.</p> <p>CO3: To develop proficiency in creating and reporting financial data using Excel and other visualization tools.</p>
7.	English for Competitive Examinations (Grammar)-II	<p>CO1: The students will master the rules of English grammar.</p> <p>CO2: The students will be able to write correct English sentences.</p> <p>CO3: They will understand the usage of English vocabulary.</p> <p>CO4: They will learn the correct punctuation marks.</p>

8.	Intro to Business Stats II	<p>CO1: Learners will be able to check whether the variables in the data are correlated or not.</p> <p>CO2: Learners will be able to discover the regression equation between correlated variables.</p> <p>CO3: Learners will be able to determine the best fit curve equation or model for the variables under study in the data.</p> <p>CO4: They will know how to determine trends for time series data</p> <p>CO5: They will understand the concept the use of index number and how various indices are obtained for the variable under study.</p>
9.	Environmental Management & Sustainable Development - II	<p>CO1: Use principles of Environmental Science for explaining sustainable development and its related ethical concerns.</p> <p>CO2: Display scientific perspective for issues confronting our present day environment.</p> <p>CO3: Analyse the national and global environmental issues relating air, water, soil, and land use, biodiversity, and pollution.</p> <p>CO4: Explain the Role of an individual in relation to human population and environmental pollution.</p> <p>CO5: Recognize the importance of collective efforts for environmental sustainability as reflected in various treaties, conventions and laws.</p>
10.	Hindi	<p>CO1: विद्यार्थियों को लेखन वाचन, कौशल के ज्ञान प्राप्ति के साथ मौलिक अभ्यक्ति में बदलाव आएगा</p> <p>CO2: विद्यार्थियों को लेखन वाचन, कौशल द्वारा मानसिक विकास होगा, पठन शक्ति शैली का विकास होगा</p> <p>CO3: विद्यार्थियों को लेखन, भाषण कौशल से भाषिक शक्ति शैलियों का संवर्धन होगा विशेषज्ञता आएगी</p> <p>CO4: विद्यार्थियों को लेखन, वाचन, श्रवण, भाषण कौशल की विशेषताओं और उपयोगिता का ज्ञान प्राप्त होगा</p>
11.	Marathi	<p>CO1: विद्यार्थ्यांना विविध कार्यक्रम आणि कार्यक्रमांमध्ये वापरल्या जाणाऱ्या भाषेचे स्वरूप समजेल.</p> <p>CO2: विद्यार्थ्यांना विविध कार्यक्रम आणि कार्यक्रमांमध्ये वापरल्या जाणाऱ्या भाषेचे स्वरूप समजेल.</p> <p>CO3: विद्यार्थ्यांना विविध कार्यक्रम आणि कार्यक्रमांमध्ये वापरल्या जाणाऱ्या भाषेसाठी आवश्यक असलेली आवश्यक कौशल्ये आणि तंत्रे ओळखून दिली जातील.</p> <p>CO4: विद्यार्थ्यांना विविध कार्यक्रम आणि कार्यक्रमांमध्ये वापरल्या जाणाऱ्या भाषेसाठी आवश्यक असलेली आवश्यक कौशल्ये आणि तंत्रे ओळखून दिली जातील.</p>

		CO5: विद्यार्थ्यांना सहभागी होण्याची आणि थेट अहवाल देण्याची संधी मिळेल आणि त्यांची कौशल्ये विकसित केली जातील.
12.	National Service Scheme	CO1: Students will comprehend fundamental ideas and facts about the National Service Program. CO2: Students will learn the essentials of NSS-related procedures. CO3: Students will learn social work skills (such as Voter Awareness, Campus Cleanup, Tree Plantation, and Rallies)

SY BAF SEMESTER – III

Sr. No.	Courses	Courses Outcomes
1.	Financial Accounting – III	CO1: The learners will be able to prepare accounting entries and financial statements for amalgamated firms using pooling of interest and purchase methods. CO2: The learners will be able to apply the realisation method to convert a partnership firm into a limited company and prepare the new balance sheet. CO3: The learners will be able to interpret the provisions of the LLP Act, 2008 and prepare final accounts for an LLP. CO4: The learners will be able to calculate pre- and post-incorporation profits/losses and appropriately treat them in financial statements.
2.	Cost Accounting – I	CO1 Learners will be able to compare and contrast cost accounting, financial accounting, and management accounting, and apply activity-based costing (ABC) to solve practical problems. CO2 Learners will be able to calculate the Economic Order Quantity (EOQ) and demonstrate the preparation of stock ledger accounts. CO3 Learners will be able to compute employee costs under various wage systems and calculate labour turnover using replacement and separation methods. CO4 Learners will be able to apply absorption costing methods to allocate overheads in different scenarios.

3.	Fundamentals of Business and Financial Analysis –II	<p>CO1: To Upon completion, learners are expected to:</p> <p>CO2: To prepare Accounts: Construct accounting entries and financial statements for amalgamated firms and LLPs.</p> <p>CO3: To apply Legal Provisions: Interpret and apply the LLP Act, 2008 and other relevant partnership laws to business scenarios.</p> <p>CO4: To execute Conversions: Manage the technical process of converting partnership structures into corporate entities.</p> <p>CO5: To analyze Financial Position: Assess the financial performance and position of various business entities through detailed analysis.</p>
4.	Mutual Fund Distributor – I	<p>CO1: The learners will be able to assess investment risks, apply risk management strategies, and create suitable asset allocation plans based on individual risk profiles.</p> <p>CO2: The learners will be able to evaluate various types of mutual funds and prepare investment plan for an individual</p>
5.	Geography of Resources	
6.	हिंदी भाषा व्यवहारिक प्रयोग	<p>CO1: विद्यार्थियों को राजभाषा हिंदी का ज्ञान प्राप्त होगा एवं दक्षता प्राप्त होगी।</p> <p>CO2: विद्यार्थियों को राजभाषा हिंदी के व्याकरणिक प्रयोग की जानकारी प्राप्त होगी।</p> <p>CO3: विद्यार्थियों को हिंदी की संज्ञा आदि का ज्ञान प्राप्त होने के साथ भाषा के शुद्ध एवं व्यावहारिक रूप का ज्ञान होगा।</p> <p>CO4: विद्यार्थियों को कारकों, वाक्य-रचना एवं भाषिक रूपों आदि का ज्ञान प्राप्त होगा।</p>
7.	लेखन कौशल्ये – २ (महाजालावरील लेखन)	<p>CO1: विद्यार्थ्यांना महाजालावरील लेखन कौशल्येचे स्वरूप समजेल.</p> <p>CO2: विद्यार्थ्यांना महाजालावर प्रभावी लेखन करण्यासाठी आवश्यक तंत्रांचा परिचय होईल.</p> <p>CO3: विद्यार्थ्यांना नेहमीच्या पठडीतील लेखन व महाजालावरील लेखन यांमधील साम्य-भेद स्पष्ट होतील.</p> <p>CO4: विद्यार्थ्यांमध्ये विविध सामाजिक माध्यमस्थळांवर लेखन करण्यासाठी आवश्यक कौशल्ये व क्षमता विकसित होतील.</p>
8.	National Service Scheme	<p>CO1: Learners will have the knowledge about NSS and its role in the fields of health, hygiene and sanitation so to build a strong country.</p> <p>CO2: They will be able to use Yoga for healthy living.</p>
9.	Field Project	<p>CO1: Apply concepts learned in classrooms to real-world socioeconomic conditions enhancing their understanding and skills.</p>

	<p>CO2: Show insights into the challenges, opportunities and culture of socioeconomic diversity, preparing them for future role as responsible citizens.</p> <p>CO3: Demonstrate evidence of research aptitude and skills of critical thinking, analytical skills, and ethical research conduct in field work.</p> <p>CO4: Display problem-solving abilities in making informed decisions in complex scenarios through practical situations.</p> <p>CO5: Work in teams and collaborate to achieve common goals in the work field environments through collaborative efforts.</p> <p>CO6: Show integrity in their dealings with their work and the people that they interact with by upholding professional; principles and ethical standards.</p>
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SY BAF

SEMESTER – IV

Sr. No.	Courses	Courses Outcomes
1.	Financial Accounting – IV	<p>CO1: The learners will be able to prepare a complete set of financial statements, including the Profit and Loss Statement and Balance Sheet, for a given company based on provided data and in compliance with Schedule III of the Companies Act, 2013.</p> <p>CO2: The learner will be able to prepare journal entries and balance sheet to reflect the redemption of preference shares using the appropriate methods and accounting treatment.</p> <p>CO3: The learner will be able to construct journal entries, ledger accounts, and a partial balance sheet to record the redemption of debentures using different methods</p> <p>CO4: The learner will be able to construct journal entries, ledger accounts, and a balance sheet to record the buyback of securities.</p>
2.	Cost Accounting – II	<p>CO1 The learners will be able to classify costs according to functional categories and prepare comprehensive cost sheets tailored to various business scenarios and decision-making requirements.</p> <p>CO2 The learners will be able to identify discrepancies between cost and financial accounts and prepare accurate reconciliation statements to align both accounting systems.</p> <p>CO3 The learners will be able to prepare contract account and other relevant accounting statements.</p> <p>CO4 The learners will be able to execute process costing calculations and prepare the necessary accounts./</p>
3.	Fundamentals of Business and Financial Analysis –II	<p>CO1: To analyze Cash Flows: Interpret and prepare cash flow statements to assess a company's liquidity, operational efficiency, and long-term financial stability.</p> <p>CO2: To evaluate Financial Performance: Use profitability and ratio analysis techniques to measure a company's health and compare it against industry benchmarks.</p> <p>CO3: To structured Reporting: Prepare structured financial reports that effectively communicate key analytical insights to stakeholders (investors, creditors, and management).</p> <p>CO4: To valuation & Growth Assessment: Assess company valuation using specific ratios like Price-Earnings (P/E) and Price-to-Book (P/B) to aid in strategic investment decisions.</p> <p>CO5: To Apply financial analysis techniques (like Sensitivity and Scenario Analysis) to real-world business</p>

		cases to predict the impact of changes in assumptions on sustainable earnings.
4.	Mutual Fund Distributor – II	CO1: The learners will be able to explain the organizational hierarchy of mutual funds in India and the functions of various stakeholders, including asset management companies (AMCs) and distributors. CO2: The learners will be able to evaluate performance of mutual fund.
5.	Introduction to Tourism Economics	CO1: Students can understand the concept and various aspects of tourism CO2: To enhance students' understanding regarding the need for infrastructure, facilities, services, and the impact of tourism development. CO3: Students can understand the applications of strategies for the development of tourism of various forms. CO4: Students can understand tourism organizations and the assessment of various policies of tourism
6.	Business Communication Skills -II	CO1: Understand and engage in group communication processes. CO2: Perform more effectively in interviews and group discussions. CO3: Participate more efficiently in meetings. CO4: Write more impactful trade-related communication.
7.	National Service Scheme IV (Youth and Disaster Management)	CO1: Learners will have the knowledge about NSS and its role in the fields of health, hygiene and sanitation so to build a strong country. CO2: They will be able to use Yoga for healthy living.