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ADARSH VIDYA PRASARAK SANSTHA'S

**ADARSH COLLEGE OF ARTS & COMMERCE**

Near KBMC office, Kulgaon-Badlapur (E), Tal. Ambarnath Dist. Thane 421503

Permanently Affiliated to University of Mumbai & Recognized under 2(f) & 12B of UGC Act, 1956

NAAC Re-Accredited "B++" Grade, IMC-RBNQA Certified-2019, ISO 9001-2015

www.adarshcollege.avpskulgaon.net, adarshcollege@rediffmail.com, 0251-2691819, 9309081149

**PROGRAMME OUTCOMES**

**AND**

**COURSE OUTCOMES**

**OF**

**BACHELOR OF COMMERCE**

<b>PO Statement of B.COM</b>	
<b>After completion of the B.com the learner will be able to</b>	
	<b>General</b>
PO1	Understand knowledge of one or more disciplines relating to commerce & management.
PO2	Communicate their thoughts and Ideas and write analytically.
PO3	Have capacity to research and analysing problems and their solutions
PO4	Able to think capacity to face critical situations in life.
PO5	have knowledge of finance, accountancy and management in detail
	<b>Subject Specific</b>
PO6	Apply business skills in real life
PO7	Use Digital Skills for presentation of financial information
PO8	Able to develop solutions to computation problems
PO9	Select right career and social capacity to work
PO10	Adapt Changes taking place in business and overall environment
	<b>Institutional</b>
PO11	Practise moral, ethical values in real and social life
PO12	Have Competencies required to face today's competitive world for survival

<b>Course: Foundation course.</b>	
Class: FYBCOM <span style="float: right;">Sem I &amp; II</span>	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand the contemporary social scenarios and social issues.
CO2	Deal with issues affecting society and life.
CO3	Apply a comprehensive attitude about social context and issues.
CO4	Have competency to contribute in solving social issues.

<b>Course: Environmental Studies</b>	
Class: FYBCOM <span style="float: right;">Sem I &amp; II</span>	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand the Importance of Environmental studies and impact of Solid waste Management on Society
CO2	Apply the Importance of Natural resource and Effect of Human activities like Agriculture and Industries on the use of natural resources
CO3	Evaluate the role played by the human population in the overall context of the environment and its protection.
CO4	Analyse the Impact of Urbanisation and Various Environmental Movement

<b>Course: Commerce I &amp; II</b>	
Class: FYBCOM <span style="float: right;">Sem I &amp; II</span>	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand business as social infrastructure, its importance, types and recent trends
CO2	Start and analyse business proposals
CO3	Take care of financial, managerial aspects of the business
CO4	Evaluate services as proposed business

<b>Course: Business Economics</b>	
Class: FYBCOM <span style="float: right;">Sem I &amp; II</span>	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand the fundamental economic concepts of micro economics.
CO2	Build a familiarity with the basic tools of consumer and producer theory,
CO3	Analyse markets and optimisation in an economic context. In order to explain economic issues and solutions in a practical manner,
CO4	Evaluate the capacity in dealing with the problems of allocation of scarce resources in optimum manner

<b>Course: Business Communication</b>	
Class: FYBCOM <span style="float: right;">Sem: I &amp; II</span>	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand both business and communication.
CO2	Apply Interpersonal skills, presentation skills and language skills.
CO3	Analyse The business correspondence techniques.
CO4	Have Competency in effective use of media and electronic devices in business

<b>Course: Accountancy and Financial Management</b>	
Class: FYBCOM	Sem: I
CO	<b>After completion of the course the learner will be able to</b>
CO1	Understand accounting standards.
CO2	Apply skills related to preparing final accounts
CO3	Analyse departmental accounts
CO4	Have Competency in calculating accounting for hire purchase transactions.

<b>Course: Accountancy and Financial Management</b>	
Class: FYBCOM	Sem: II
CO	<b>After completion of the course the learner will be able to</b>
CO1	Understand accounting from incomplete records.
CO2	Apply Skills related to handling consignment accounts.
CO3	Analyse branch accounts effectively.
CO4	Have Competency in calculating fire insurance claims.

<b>Course: Foundation Course</b>	
Class: SYBCOM	Sem; III and IV
CO	<b>After completion of the course the learner will be able to</b>
CO1	Understand concepts of human rights and rights of vulnerable groups.
CO2	Apply skills to get success in competitive Examinations.
CO3	Analyse Scientific attitude in life.
CO4	Have competency in analytical thinking and broad mindedness.

<b>Course: Commerce-III &amp; IV</b>	
Class: SY BCOM	Sem: III & IV
CO	<b>After completion of the course the learner will be able to</b>
CO1	Understand Management as work skill, process, technique
CO2	Apply Skills to make a plan, organise resources, co-ordinate
CO3	Understand various branches of Management
CO4	Have Competency to work in fields like production, Quality Management

<b>Course: Business Economics</b>	
Class: S.Y.B. Com	Sem: III & IV
CO	<b>After completion of the course the learner will be able to</b>
CO1	Understand basic concepts of macroeconomics and with certain common features
CO2	Assess the knowledge of aggregate economic variables to inspire a consistent way of thinking about key macroeconomic phenomena.
CO3	Analyse the overall approach to macroeconomics is to examine the economy as a whole
CO4	Evaluate macroeconomic conditions such as inflation, unemployment and growth.

<b>Course: Business Law I</b>	
Class: S.Y.B. Com <span style="float: right;">Sem: III</span>	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand the Indian Contract Act -1872, Sale of Goods Act 1930, Negotiable Instruments (Amendment) Act 2015
CO2	Apply the skill to interpret the various legal jargons.
CO3	Analyse the legal environment of India in which the business strives to survive and succeed.
CO4	Have competencies related to application of various regulations in day-to-day work-life.
<b>Course: Business Law II</b>	
Class: S.Y.B. Com <span style="float: right;">Sem: IV</span>	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand the Indian Companies Act - 2013, Indian Partnership Act – 1932, LLP Act – 2008, Consumer Protection Act – 2019, Competition Act – 2002, Intellectual Property Rights.
CO2	Interpret the various legal jargons.
CO3	Analyse the legal environment of India in which the business strives to survive and succeed.
CO4	Have Competencies related to application of various regulations in day-to-day work-life.

<b>Course: Financial Accounting and Auditing III – Accountancy &amp; FM</b>	
Class: S.Y.B.Com <span style="float: right;">Sem: III &amp; IV</span>	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand financial accounting and related concepts.
CO2	Apply the skill of calculating purchase consideration
CO3	Analyse the Costs and Overheads and presentation of financial accounts.
CO4	Evaluate career opportunities in the field of financial Accounting.

<b>Course: MANAGEMENT ACCOUNTING</b>	
Class: SYBCOM <span style="float: right;">Sem: III</span>	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand the practical application of various financial analysis tools.
CO2	Apply financial tools in evaluation of the various targets achievable in future.
CO3	Analyse Employability as Finance Manager in the field of Accounting and Finance.
CO4	Evaluate and compare performance of company

<b>Course: Financial Accounting &amp; Auditing - I</b>	
Class: SYBCOM <span style="float: right;">Sem: IV</span>	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand the basic concepts related to Audit and types of audits prevalent in India.
CO2	Apply the techniques of Auditing for efficient detection and prevention of errors and frauds while preparing the financial statement
CO3	Evaluate the basic principles underlying audit.
CO4	Have Competencies relating to audit planning, preparation of audit programmes and documentation adjoining audit work.

<b>Course: Marketing &amp; HRM</b>	
Class: TY BCOM	
Sem: V & VI	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand marketing, HR as branches of Management
CO2	Work in the field of marketing, advertising, human resource management
CO3	Enter into corporate world
CO4	Work as Managers in the field of marketing and human resource management

<b>Course: Export Marketing</b>	
Class: TY B. Com	
Sem: V & VI	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand Export Management, Procedures, functions
CO2	Apply Skills relating to documentation, market research
CO3	Work in the field of Exporting
CO4	Have competency to start own export business

<b>Course: Business Economics</b>	
Class: T.Y.B. Com	
Sem: V & VI	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	<b>Understand Economic Policy Framework</b> including fiscal policy, monetary policy, trade policy, industrial policy, and regulatory frameworks.
CO2	Acquire skills to critically evaluate economic policies and key economic challenges facing India
CO3	Interpret implications of globalisation on the Indian economy, including its effects on trade, investment, technology transfer, employment patterns, and income distribution.
CO4	Examine the role of government institutions, regulatory bodies, and other stakeholders in shaping economic policy and fostering economic development in India.

<b>Course: Financial Accounting and Auditing VIII – Cost Accounting</b>	
Class: T.Y.B. Com	
Sem: V	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand An insight about cost accounting and related concepts.
CO2	Apply the skill of cost classification and cost computation
CO3	Analyse the Direct Costs and Overheads and reconcile cost and financial accounts.
CO4	Have Professional competencies related to career opportunities in the field of Cost and Works Accounting.

<b>Course: Financial Accounting and Auditing X – Cost Accounting</b>	
Class: T.Y.B. Com	
Sem: VI	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand emerging concepts of cost accounting.
CO2	Apply the skill of preparation of cost cost-control accounts.
CO3	Compute cost and profit related to – (a) manufacturing products undergoing multiple processes and (b) long-term contracts.
CO4	Evaluate and control cost with the help of techniques like standard costing and marginal costing.

<b>Course: Direct &amp; Indirect Taxation Paper I</b>	
Class: T.Y.B. Com <span style="float: right;">Sem: V</span>	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand the basic terminologies related to Direct Taxation in India.
CO2	Compute his/her total taxable income under the Income Tax Act 1961
CO3	Analyse the System of Direct Tax in India
CO4	Have professional competencies related to career opportunities in the field of Direct Tax in India.

<b>Course: Direct &amp; Indirect Taxation Paper II</b>	
Class: T.Y.B. Com <span style="float: right;">Sem: VI</span>	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand the Central Goods and Services Act 2017 and related terminologies.
CO2	Compute the total tax liability under CGST Act 2017.
CO3	Analyse the system of Indirect Tax in India.
CO4	Have Professional competencies related to career opportunities in the field of Indirect Tax in India.

<b>Course: Financial Accounting and Auditing VI – Financial Accounting</b>	
Class: T.Y.B. Com <span style="float: right;">Sem: V &amp; VI</span>	
<b>CO</b>	<b>After completion of the course the learner will be able to</b>
CO1	Understand the concept of amalgamation, liquidation.
CO2	Analyse the company's position for redemption
CO3	Evaluate the performance based on calculation of company's standards
CO4	Apply Innovative techniques of financial analysis and its practical application