

**Sahyadri Shikshan Sanstha's**  
**Arts and Science College Sawarde**

Tal. Chiplun Dist. Ratnagiri.415606  
(Affiliated to University of Mumbai)

**Programme Outcomes & Course Outcomes (Pos & Cos)**

**Bachelor of Commerce (B.Com.)**

PO 1. The B. Com. Graduates would be able to acquire basic and fundamental knowledge and skills for doing business and commercial activities of their choice.

PO 2. The program also empowers the graduates to appear for various competitive exams or choose a profession of their choice such as CA, CS, ICWA, MBA, M.Com etc.

PO 3. The program enables the students to acquire the accounting knowledge, management principles, retail trading, banking and insurance transactions, business economics and financial management.

PO 4. The students also acquire knowledge in the field of management accounting, corporate accounting, statistical and mathematical techniques and knowledge relating to corporate law and business laws.

PO 5. The students become capable of doing a business of their choice or choosing a profession or can become employees having basic knowledge and skill required for such activities.

**Course Outcomes**

Sr no	Course		Course Outcomes
01	B.Com I	Commerce I/II	<ul style="list-style-type: none"><li>• The students will have insights into the fundamental concept of business and the importance of business environment in doing business.</li><li>• Students will be aware of some basic skills that are required for doing business.</li><li>• The learner shall be able to comprehend the various terminologies and concepts like BPO, KPO, etc. in the ITES sector.</li><li>• To be able to analyse the opportunities and challenges faced by Indian Corporates for smooth transition to e-commerce in B2B, B2C, C2C activities.</li></ul>
		Business Economics I/II	<ol style="list-style-type: none"><li>1. The knowledge gained in the course will make students better-informed citizens and allow them to follow the debates over various economic events and policies reported in the news media.</li></ol>

			<p>2. This course will prepare students to be successful in advanced level studies in economics</p> <p>3. Students will be able to understand introductory microeconomic theory, solve basic microeconomic problems, and use these techniques to think about a number of policy questions relevant to the operation of the real economy.</p> <p>4. It provides a solid foundation for economic analysis and thinking that can last throughout their education and subsequent professional careers.</p>
	<b>Accountancy</b>		<p><b>Accountancy and Financial Management-I</b></p> <ul style="list-style-type: none"> <li>• Learners will be able to prepare financial statements in accordance with appropriate accounting standards</li> <li>• The learner shall be able to comprehend and analyse departmental accounts and consignment accounts</li> <li>• Learners shall possess the knowledge of interpreting the business implications of financial statement information</li> </ul>
			<p><b>Accountancy and Financial Management II</b></p> <ul style="list-style-type: none"> <li>• Learners will be able to prepare financial statements in accordance with appropriate accounting standards</li> <li>• The learner shall be able to comprehend and analyse branch accounts and hire purchase transactions.</li> <li>• Learners shall possess the knowledge of interpreting the business implications of financial statement information.</li> <li>• Learners shall be able to comment on inventory valuation methods followed by a concern and its implications.</li> </ul>
		<b>Foundation Course I/II</b>	<ol style="list-style-type: none"> <li>1. At the end of the course, students will have awareness of diversity and contemporary issues of state and society.</li> <li>2. A more sensitized gender attitude.</li> <li>3. Attained basic understanding of human rights.</li> <li>4. Knowledge of Fundamental Rights, Directive Principles of State Policy and Fundamental Duties.</li> </ol>
		<b>Mathematics</b>	<p>1. After successful completion of the course, the learner should have enhanced Skills related solving Mathematical problems, Equation solving and to use basic mathematical tools in commerce</p>

			related calculation.
		<b>Environmental studies</b>	1. After successful completion of the course, the learner should have enhanced Awareness related to Environment: components of environment, its Importance, Food chain, Human interference, pollution, Need for its conservation.
		<b>Business Communication</b>	1. After successful completion of the course, the learner should have enhanced Listening, Speaking, Reading and Writing skills and should be prepared to meet the challenges of Communication in the business world
02	B.Com II	<b>Accountancy and Financial Management</b>	<ul style="list-style-type: none"> <li>Learners will be able to prepare financial statements in accordance with appropriate Indian Accounting Standards.</li> <li>Learners shall possess the knowledge of theoretical as well as practical aspects of accounting of the Partnership Firms with respect to admission, retirement and death of Partner/s.</li> <li>The learner shall be able to understand the process and accounting for Amalgamation of firms.</li> <li>Learners shall be acquainted with the process of payment of liabilities of the Partnership Firm upon its dissolution.</li> </ul>
		<b>Financial Accounting and Auditing – Auditing</b>	<ul style="list-style-type: none"> <li>Learners will be able to understand basics of Auditing Concepts and Techniques and their application in Audit</li> <li>The learner shall be able to comprehend Standards on Quality Control (SQC)s and New/Revised Standards (Auditing, Review and Others) issued under the Clarity Project</li> <li>Learners shall possess the knowledge of interpreting the Audit Report of the Companies through cases and examples with reference to New/Revised Standards (Auditing, Review and Others)</li> <li>Learners shall be able to read and comment on Annual Reports of the companies listed on BSE with reference SA 700-799, Audit Conclusions and Reporting</li> </ul>
		<b>Business Law</b>	1. After successful completion of the course, the learner should have enhanced knowledge and information about existence of various Laws and Articles in India which Impacts Commercial Industry in India .
		<b>Company Secretarial Practice</b>	<p>To provide the learners an insight about Company Secretarial Practices.</p> <ul style="list-style-type: none"> <li>To make the learners understand the role of Company Secretary towards Company's statutory provisions, rules and regulations.</li> </ul>

			<ul style="list-style-type: none"> <li>• To make the learners understand the various aspects of Company Management, meetings and reports.</li> </ul>
		<b>Business Economics III/IV</b>	<ul style="list-style-type: none"> <li>• Students will be able to understand introductory macroeconomic theory, solve basic macroeconomic problems, and use these techniques to think about a number of policy questions relevant to the operation of the real economy.</li> <li>• Students will be able to understand fiscal theory, solve basic fiscal problems, and use these techniques to think about a number of policy questions relevant to the operation of the real economy.</li> </ul>
		<b>Foundation Course III/IV</b>	<ul style="list-style-type: none"> <li>• An improved understanding of socio-economic and human rights issues in India after globalization.</li> <li>• Awareness of India's environmental commitments</li> <li>• A better understanding of India's rise as an economic power.</li> <li>• Developed awareness of India's strengths and capabilities on domestic and international front.</li> <li>• Relevance of the wisdom of culture, political values and foreign policy for improved relations.</li> </ul>
		<b>Commerce III/IV</b>	<ul style="list-style-type: none"> <li>• Get an insight into principles practices and techniques of company management.</li> <li>• Learn the basics of management functions applicable for effective management in the field such as production , quality control, inventory management and control as well as finance.</li> </ul>
<b>04</b>	<b>B.Com III</b>	<b>Accountancy</b>	<p><b><u>Accountancy and Financial Management</u></b></p> <ul style="list-style-type: none"> <li>• Learners will be able to prepare financial statements in accordance with appropriate Indian Accounting Standards.</li> <li>• Learners shall possess the knowledge of legal provisions regarding the Issue &amp; Underwriting of shares &amp; debentures along with its calculations and treatment in the books of accounts.</li> <li>• Learners shall be able to understand the concept of Profit Prior to Incorporation and its effect in the books of accounts.</li> <li>• The learner shall be conversant with the Investment Accounting for transactions of purchase and sale of investments of Shares and Debentures.</li> </ul>

		<p><b>Cost Accounting V/VI</b></p>	<ul style="list-style-type: none"> <li>• Students will get the insight of cost recording systems.</li> <li>• Students will get the insight of contract costing and process costing</li> <li>• Students will get the overview insight of target costing, life cycle costing, bench marking and ABC.</li> </ul>
		<p><b>Purchasing &amp; store Keeping</b></p>	<p>Physical inventory, purchasing beverages, receiving beverages, accepting product, storing beverages, checking against delivery invoices. Meaning of store keeping, types of stores, preservation of material, Materials handling, objective of store keeping/storekeeper, functions of store keeping/storekeeper/store department, independent stores, stages in storekeeping, disadvantages of independent store purchases. Accounting process, difference between book keeping and accounting, meaning of accounting attributes or features of accounting, difference between book keeping accounting and accountancy, analyzing and interpreting, credit analysis, credit limit, collection procedure, summarizing in a significant manner and in terms of money, transactions and events which are, in part at least, of financial character, to keep systematic record of business transactions, maintenance of record rather than memory. Introduction, objectives of material handling, principles of material handling, selection of material handling equipments, material handling equipments, characteristics and classifications of materials, purchasing, stores, inventory control, Packaging and labeling, price of the product, customer support service, warehousing and storage</p>
		<p><b>Business Economics V/VI</b></p>	<p>To introduce characteristics of Indian Economy. To introduce the poverty, unemployment and rising prices of Indian Economy. Role of Social Infrastructure with reference to education, health and family welfare. Agricultural Market infrastructure - Market information- Marketing training- Enabling environments Recent trends, role and growth in Healthcare and Tourism Industry Trends, issues and challenges in Banking and Insurance Industry.</p>
		<p><b>Insurance</b></p>	<p>The learners will be able to understand various policies offered, risks faced by insurance companies and also will understand insurance</p>

			product cost and pricing, marketing, and distribution. They will also understand various principles, provisions that govern insurance companies.
		<b>Commerce V/VI</b>	<ul style="list-style-type: none"><li>• Learn about the psyche of consumer behavior so as to handle them effectively.</li><li>• Be able to venture into the domain of marketing more confidently as the will be more quipped with latest tools and techniques of marketing.</li></ul>