

Pravara Medical Trust's
Arts, Commerce & Science College, Shevgaon

POs, PSOs and COs
2022-23 (CBCS-2019 Pattern)

Department of Commerce

PROGRAMME: B.COM.	
SUBJECT: FINANCIAL ACCOUNTING	
PROGRAMME OUTCOMES	PO-1- To impart knowledge of basic accounting concepts
	PO-2. To create awareness about application of these concepts in business world
	PO-3. To impart skills regarding Computerized Accounting
	PO-4. To impart knowledge regarding finalization of accounts of various establishments.

SUBJECT: BUSINESS ECONOMICS (MICRO) - I	
PROGRAMME OUTCOMES	PO-1. To impart knowledge of business economics
	PO-2. To clarify micro economic concepts
	PO-3. To analyse and interpret charts and graphs
	PO-4. To understand basic theories, concepts of micro economics and their application

SUBJECT: BUSINESS MATHEMATICS & STATISTICS	
PROGRAMME OUTCOMES	PO-1. To introduce the basic concepts in Finance and Business Mathematics and Statistics
	PO-2. To familiar the students with applications of Statistics and Mathematics in Business
	PO-3. To acquaint students with some basic concepts in Statistics. PO-4. To learn some elementary statistical methods for analysis of data.
	PO-4. To learn some elementary statistical methods for analysis of data.
	PO-5. The main outcome of this course is that the students are able to analyse the data by using some elementary statistical methods

SUBJECT: BANKING & FINANCE	
PROGRAMME OUTCOMES	PO-1. Managing Money Plan
	PO-2. Study of Bank Strategies
	PO-3. Opening & operating bank account
	PO-4. Study latest Trend in Banking
	PO-5. Uses of Online banking function

SUBJECT: MARKETING AND SALESMANSHIP	
PROGRAMME OUTCOMES	PO-1. To introduce the basic concepts in Marketing.
	PO-2. To give the insight of the basic knowledge of Market Segmentation and Marketing Mix
	PO-3. To impart knowledge on Product and Price Mix.
	PO-4. To enable students to apply this knowledge in

	practicality by enhancing their skills in the field of Marketing.
	PO-5. Prepare Marketing plan for different product
	PO-6. Study market customers and competitor Attitude
	PO-7. Find Marketing Jobs
	PO-8. Analysis of Target markets

SUBJECT: BUSINESS COMMUNICATION	
PROGRAMME OUTCOMES	PO-1. Clarifying Concept of Communication
	PO-2. Effective Business writing
	PO-3. Effective Presentation
	PO-4. Effective Inter personal communication
	PO-5. Develop Communication Plan

SUBJECT: CORPORATE ACCOUNTING	
PROGRAMME OUTCOMES	PO-1. To acquaint the student with knowledge about various Concepts, Objectives and applicability of some important accounting standards associated with corporate accounting.
	PO-2. To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
	PO-3. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
	PO-4. To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.
	PO-5. To acquaint the student with knowledge about various Concepts, Objectives and applicability of some important accounting standards associated with to corporate accounting.
	PO-6. To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
	PO-7. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
	PO-8. To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.

SUBJECT: BUSINESS ECONOMICS (MACRO)	
PROGRAMME OUTCOMES	PO-1. To familiarize the students to the basic theories and concepts of Macro Economics and their application.
	PO-2. To study the relationship amongst broad aggregates.
	PO-3. To impart knowledge of business economics.
	PO-4. To understand macroeconomic concepts.
	PO-5. To introduce the various concepts of National Income.

SUBJECT: BUSINESS MANAGEMENT	
PROGRAMME OUTCOMES	PO-1. To provide basic knowledge and understanding about various concepts of Business Management.
	PO-2. To help the students to develop cognizance of the importance of management principles.
	PO-3. To provide an understanding about various functions of management.
	PO-4. To provide them tools and techniques to be used in the performance of the managerial job.

SUBJECT: ELEMENTS OF COMPANY LAW	
PROGRAMME OUTCOMES	PO-1. To develop general awareness of Elements of Company Law among the students.
	PO-2. To understand the Companies Act 2013 and its provisions.
	PO-3. To have a comprehensive understanding about the existing law on formation of new company in India.
	PO-4. To create awareness among the students about legal environment relating to the company law.
	PO-5. To acquaint the students on e-commerce, E governance and e-filing mechanism relating to Companies.
	PO-6. To enhance capacity of learners to seek the career opportunity in corporate sector.

SUBJECT: COST AND WORKS ACCOUNTING	
PROGRAMME OUTCOMES	PO-1. To prepare learners to know and understand the basic concepts of cost.
	PO-2. To understand the elements of cost.
	PO-3. To enable students to prepare a cost sheet.
	PO-4. To facilitate the learners to understand, develop and apply the techniques of inventory control.

SUBJECT: BUSINESS REGULATORY FRAMEWORK (MERCANTILE LAW)	
PROGRAMME OUTCOMES	PO-1. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.
	PO-2. To develop the awareness among the students regarding these laws affecting business, trade and commerce.

SUBJECT: ADVANCED ACCOUNTING	
PROGRAMME OUTCOMES	PO-1. To impart the knowledge of various accounting concepts
	PO-2. To instil the knowledge about accounting procedures, methods and techniques.
	PO-3. To acquaint them with practical approach to accounts writing by using software package.

SUBJECT: INTERNATIONAL ECONOMICS	
PROGRAMME OUTCOMES	PO-1. To study the theories of International Trade.
	PO-2. To highlight the trends and challenges faced by nations in a challenging global environment.

SUBJECT: AUDITING & TAXATION	
PROGRAMME OUTCOMES	PO-1. To acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems.
	PO-2. To Study recent Auditing Fundamental procedure
	PO-3. Knowledge of auditing its application
	PO-4. To Study Tax Reforms
	PO-5. To Study rules and regulation, salary, benefits and others
	PO-6. To Study different direct and indirect taxation polices
	PO-7. To find Tax Policies.
	PO-8. To get knowledge about preparation of Audit report.
	PO-9. To understand the basic concepts and to acquire knowledge about Computation of Income, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection, Authorities under the Income Tax Act, 1961.

SUBJECT: COST AND WORKS ACCOUNTING.-II	
PROGRAMME OUTCOMES	PO-1. To provide Knowledge about the concepts and principles application of Overheads
	PO-2. To provide also understanding various methods of costing and their applications

SUBJECT: COST AND WORKS ACCOUNTING.-III	
PROGRAMME OUTCOMES	PO-1. To impart knowledge regarding costing techniques.
	PO-2. To provide training as regards concepts, procedures and legal Provisions of cost audit.

Course Outcomes

F.Y.B.Com. (CBCS-2019)

Financial Accounting –I Course Code - 112	CO-1. To impart knowledge of basic accounting concepts.
	CO-2. To create awareness about application of these concepts in business world.
	CO-3. To impart skills regarding Computerized Accounting.
	CO-4. To impart knowledge regarding finalization of accounts of various establishments.
Computer Concept and Application –I Course Code-114-B	CO-1. To make the students familiar with Computer environment.
	CO-2. To make the students familiar with the basics of Operating System.
	CO-3. To Understand various business communication tools.
	CO-4. To make awareness among students about applications of Internet in Commerce.
Banking & Finance – I Course Code -115- B	CO-1. To provide knowledge of fundamentals of Banking

	CO-2. To create awareness about various banking concepts
	CO-3. To conceptualize banking operations.
Marketing & Salesmanship –I Course Code-116-C	CO-1. To introduce the basic concepts in Marketing
	CO-2. To give the insight of the basic knowledge of Market Segmentation and Marketing Mix
	CO-3. To impart knowledge on Product and Price Mix.
Business Environment and Entrepreneurship- I Course Code-116-E	CO-1. To understand the concept of Business Environment and its aspects.
	CO-2. To make students aware about the Business Environment issues and problems of Growth
	CO-3. To examine personality competencies most common to majority of successful entrepreneurs and to show how these competencies can be developed or acquired
	CO-4. To understand the difference between Entrepreneurial and non-Entrepreneurial behaviour
Financial Accounting-II Course Code - 122	CO-1. To impart knowledge of various software used in accounting.
	CO-2. To impart knowledge about final accounts of charitable trusts.
	CO-3. To impart knowledge about valuation of intangible assets.
	CO-4. To impart knowledge about accounting for leases.
Computer Concept and Application-II Course Code-124 - B	CO-1. To make the students familiar with cyber related issues.
	CO-2. To provide knowledge about website development.
	CO-3. To make the students familiar with basics of Network, Internet and related concepts.
	CO-4. To make awareness among students about applications of Internet in Commerce.
Banking & Finance-II Course Code-125- B	CO-1. To develop the working capability of students in banking sector.
	CO-2. To Make the Students aware of Banking Business and practices.
	CO-3. To enlighten the students regarding the new concepts introduced in the banking system
Marketing & Salesmanship- II Course Code-126-C	CO-1. To introduce the concept of Salesmanship.
	CO-2. To give insight about various techniques required for the salesman.
	CO-3. To inculcate the importance of Rural Marketing.
	CO-4. To acquaint the students with recent trends in marketing and social media marketing
Business Environment and Entrepreneurship – II	CO-1. Understanding the difference between entrepreneurial and non-entrepreneurial, personality

Course Code – 126-E	CO-2. Providing knowledge and significance of entrepreneurship Skill-Realizing role of entrepreneurship in economy
	CO-3. Gaining knowledge of various institutions promoting entrepreneurship Skill-Acquaintance with these institution

S.Y.B.Com. (CBCS-2019)

Business Communication-I Course Code-231	CO-1. To understand the concept, process and importance of communication.
	CO-2. To acquire and develop good communication skills requisite for business correspondence.
	CO-3. To develop awareness regarding new trends in business communication.
	CO-4. To provide knowledge of various media of communication.
Corporate Accounting –I Course Code -232	CO-1. To acquaint the student with knowledge about various Concepts, Objectives and applicability of some important accounting standards associated with to corporate accounting
	CO-2. To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
	CO-3. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
	CO-4. To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision-making process.
Business Management –I Course Code- 234	CO-1. To provide basic knowledge and understanding about various concepts of Business Management.
	CO-2. To help the students to develop cognizance of the importance of management principles.
	CO-3. To provide an understanding about various functions of management.
	CO-4. To provide them tools and techniques to be used in the performance of the managerial job.
Element of Company Law-I Course Code-235	CO-1. To develop general awareness of Elements of Company Law among the students.
	CO- 2. To understand the Companies Act 2013 and its provisions.
	CO-3. To have a comprehensive understanding about the existing law on formation of new company in India.
	CO-4. To have a comprehensive understanding about the existing law on formation of new company in India.
Banking & Finance –I Course Code-236- B	CO-1. To provide the knowledge about Indian Banking System.
	CO-2. To create the awareness about the role of banking in economic development.

	CO-3. To provide the knowledge about working of Central Banking in India.
	CO-4. To know the functioning of private and public sector banking in India
Marketing Management Course Code -236- H	CO-1. To introduce the concept of Marketing Management.
	CO-2. To give the students the basic knowledge of Marketing Management to be a successful modern marketer.
	CO-3. To inculcate knowledge of various aspects of marketing management through practical approach.
	CO-4. To interpret the issues in marketing and their solutions by using relevant theories of marketing management.
Cost & works Account I	CO-1. Introducing Cost and Works Accounting.
	CO-2. Explaining Material Costs, Employee Cost and Incentive Systems, Overhead and Cost Statement and Cost Book – keeping.
	CO-3. Learning various Costing methods like contract costing, job costing, batch costing, operating costing, process costing
Business Administration I	
Business Communication –II Course Code- 231	CO-1. To understand the concept, process and importance of communication.
	CO-2. To acquire and develop good communication skills requisite for business correspondence.
	CO-3. To develop awareness regarding new trends in business communication.
	CO-4. To provide knowledge of various media of communication
Corporate Accounting- II Course Code -232	CO-1. To acquaint the student with knowledge of corporate policies of investment for expansion and growth through purchase of stake in or absorption of smaller units.
	CO-2. To develop the knowledge among the student about consolidation of financial statement with the process of holding.
	CO-3. To update the students with knowledge of the process of liquidation of a company
	CO-4. To introduce the students with the recent trends in the field of accountancy
Business Management –II Course Code-234	CO-1. Skills regarding how to motivate staff and other members of the team.
	CO-2. Skills regarding retaining motivational level
	CO-3. Understanding needs and expectations of group members and meeting them effectively

	CO-4. Understanding followers and their views on various organizational matters
Element of Company Law- II Course Code 235	CO-1. To develop general awareness among the students about management of company
	CO-2. To have a comprehensive understanding about Key managerial Personnel of company and their role in Company administration.
	CO-3. To acquaint the students about E Governance and E Filing under the Companies Act, 2013.
	CO-4. To equip the students about the various meetings of Companies and their importance.
Marketing Management – II Course Code -236- H	CO-1. To create awareness and impart knowledge about the basics of Marketing Management which is the basic foundation of Marketing subject.
	CO-2. To orient the students in recent trends in marketing management.
	CO-3. To understand the concept of Green Marketing.
Cost & works Account II	CO.1 Learning Joint Product & By product, Activity Based Costing, Budget and Budgetary Control, Standard Costing, CVP Analysis, Marginal Costing in detail.
Business Administration II	

T.Y.B.Com. (CBCS-2019)

Business Regulatory Framework-I Course Code-351	CO-1. To provide conceptual knowledge about the framework of business Law in India.
	CO-2. To orient the students about the legal aspect of business.
	CO-3. To create awareness among the students about legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India.
	CO-4. To understand the emerging issues relating to e-commerce, e-transaction issues
Advanced Accounting –I Course Code-352	CO-1. To acquaint the student with knowledge about various concepts, objectives, and applicability of some important accounting standards.
	CO-2. To develop the knowledge among the students about reorganization of business regarding restructuring the capital.
	CO-3. To update the students with knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949.
	CO-4. To empower to students with skills to prepare the investment account in simple and summarized manner.
Auditing & Taxation-I Course Code- 354	CO-1. To acquaint themselves about the Definition, Nature, Objectives and Advantages of Auditing, Types of Audits, Errors and Fraud, Audit Program, Notebook, Working Paper, Internal Control, Check.
	CO-2. To get knowledge about concept of Checking, Vouching, Verification and Valuation, Types of Audit Report and Auditing Assurance Standard.

	CO-3. To understand the provision related Qualification, Disqualification, Appointment, Removal, Rights, Duties and Liability of Company Auditor and Provisions regarding Tax Audit as per Income Tax Act 1961 (Section 44 AA to 44AE)
	CO-4. To know the various new concepts in computerized system and Forensic Audit
Banking & Finance Course Code -365-B Special Paper - II	CO-1. To acquaint the students with Indian Financial System and its various segments.
	CO-2. To make the students aware about Indian Money Market.
	CO-3. To analyse and understand the functions of Indian Capital Market.
	CO-4. To enable the students the functioning of Foreign Exchange Market
Banking and Finance Special Paper III Course Code-356 B	CO-1. To familiarize the Banking Laws and Practice in correlation to the Banking System in India.
	CO-2. To understand the legal aspects of Banking transactions and its implication as a Banker and as a customer.
	CO-3. To familiarize the students with the Banking Laws and Practices in India.
	CO-4. To make students capable of understanding and applying the legal and practical aspects of banking to help them technically sound in banking parlance
Marketing Management C	CO-1. The objective of this course is to facilitate understanding of the conceptual framework of marketing.
	CO-2. To develop the skill among students to use marketing applications in decision making under various environmental constraints.
	CO-3. The course will make learners understand how to make effective marketing decisions, including assessing marketing opportunities and developing marketing strategies and implementation plans
Marketing Management –III Course Code: 356(H)	CO-1. To introduce the concept of advertising and advertising media.
	CO-2. To provide the students the knowledge about appeals and approaches in advertisement.
	CO-3. To acquaint the students to the economic, social and regulatory aspects of advertising.
	CO-4 To make the student understand the role of Brand Management in marketing.
Cost & works Account II	CO-1. Ascertainment of cost
	CO-2. Determination of Selling Price & Profitability.
Cost & works Account III	CO-1. Cost control
	CO-2. Cost Reduction
	CO-3. Assisting Management in decision Making
Business Administration II	

Business Regulatory Framework –II Course Code - 361	CO-1. To develop general awareness of Business Law among the students.
	CO-2. To understand the various statutes containing regulatory mechanism of business and its relevant provisions including different types of partnerships.
	CO-3. To acquaint the students on relevant developments in business laws to keep them updated.
	CO-4. To enhance capacity of learners to seek the career opportunity in corporate sector and as a business person.
Advanced Accounting –II Course Code-362	CO-1. To acquaint the student with knowledge about the legal provisions regarding preparation and presentation of final accounts of Co-operative Societies.
	CO-2. To empower to students about the branch accounting in simple.
	CO-3. To understand the procedure and methods of analysis of financial statements.
Auditing & Taxation-II Course Code: 364	CO-1. To understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.
	CO-2. To understand the income tax rules and regulations and its provisions.
	CO-3. To have a comprehensive knowledge of calculation various types of income.
	CO-4. To know the recent changes made by the finance bill (Act) every year and its impact on taxation of person.
	CO-5. To acquaint the students on Income tax department portal (ITD), e-filing and e-services mechanism relating to Assesse.
Banking & Finance Course Code-365-B Special Paper – II Financial Markets and Institutions in India – II	CO-1. To familiarize students about various basic concepts of stock market.
	CO-2. To analyse the types and process of stock trading.
	CO-3. To enable the students to understand the functions and working of Non -Banking Financial Institutions in India.
	CO-4. To enable the students to acquire sound knowledge of Regulatory Bodies in India.
Banking and Finance Special Paper III Course Code -366 B	CO-1. To familiarize students about concept and types cybercrimes in banking.
	CO-2. To understand the aspects of paying and collecting banker.
	CO-3. To analyse the banker and customers relationship.
	CO-4. To enable the students to apply the legal and practical aspects of bank advances.
Marketing Management – II Course Code – 365 h	CO-1. The primary purpose of this course is to brief students about agricultural marketing.
	CO-2. To enable the students to know various marketing regulations, importance of global marketing and various measures used by cyber security marketers in today’s digital world.
Marketing Management – III Course Code: 366(H)	CO-1. To introduce the concept of Marketing of Service.

	CO-2. To provide the students the knowledge of Creative Advertisements.
	CO-3. To acquaint the students to various social media marketing.
	CO-4. To make the student understand the technique and process of Marketing Control and Audit.
	CO-5. To enable the students to apply this knowledge in practicality by enhancing their skills in the field of advertising.
Cost & works Account II	CO-1. Specific and measurable statements that define the knowledge skills, and attitudes learners will demonstrate by the completion of a course
Cost & works Account III	CO-1. Helps with price fixing tariff plans, cost control etc.
	CO-2. Cost control and improvement in efficiency
Business Administration II	CO-1. Acquire the knowledge in administration in the aspects of scope, objectives, functions and significance