



# Satish Pradhan Dnyanasadhana College, Thane

( Arts, Science and Commerce )  
Re-Accredited "B+" Grade ( CGPA 2.69 ) by NAAC, ISO 21001:2018 ( Certified )  
Affiliated to University of Mumbai

## **B. Com. (Accounting and Finance)**

### **Program Specific Outcome**

**PSO1:** Understand fundamental financial accounting principles and apply analytical skills to interpret financial statements through courses such as Financial Accounting, Business Economics, Costing, Management Accounting, and Business Mathematics.

**PSO2:** Demonstrate proficiency in creating and analyzing financial reports, applying IND-AS and IFRS concepts, and effectively communicating financial information through coursework in Auditing, Financial Accounts, Business Communication, and IT.

**PSO3:** Show competence in tax planning and compliance through studies in Taxation and Corporate Tax Planning, and apply theoretical knowledge from foundational courses to practical scenarios, enhancing understanding of real-world financial dynamics.

**PSO4:** Synthesize information from various disciplines for research and projects, improving analytical and communication skills, and identify and evaluate the functioning of financial markets: Equity, Debt, Derivatives, Commodities, and Foreign Exchange.

**PSO5:** Collaborate effectively with peers, demonstrating leadership and teamwork skills, inculcate ethical values, raise gender issue awareness, and promote environmental sustainability.



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Department	Semester	Course
BAF	I	Foundation Course - I

CO No.	Course Outcome	Blooms Level	PO PSO
CO1	Describe the multi-cultural diversity of Indian society through its demographic composition, concept of linguistic diversity and regional variations.	L1	PO1 PSO3
CO2	Discuss the concept of disparity as arising out of stratification and inequality out of gender with special reference to violence against women.	L2	PO6 PSO3
CO3	Explain inequalities manifested due to the caste system , inter-group conflicts arising out of communalism & Examine the causes and effects of conflict arising out of regionalism and linguistic differences.	L3/L4	PO2 PO6 PSO5
CO4	Describe the Indian constitution,structure and state fundamental duties of the Indian citizen.	L1	PO1 PO6 PSO5
CO5	State the party system in Indian politics, Local self-government in urban and rural areas & 73rd and 74 th amendments.	L1	PO1 PSO5



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Department	Semester	Course
B.com in Accounting and Finance	I	Financial Management I

**At the end of the course, Students will be able to:**

CO No.	Course Outcomes	Bloom's Level	Mapping of PO and PSO
CO1	Recall key financial management concepts and differences between profit and value maximization, Explain the importance of financial management and prioritizing value maximization, Assess the impact of financial decisions and compare profit vs. value strategies, Evaluate financial practices in case studies to determine the best value-maximizing approaches.	L1, L2, L3, L4	PO1, PO2, PO4 PSO1, PSO2
CO2	Identify and describe fundamental concepts in valuation, including the time value of money, present value, and internal rate of return. how bond returns and stock returns are calculated and the factors influencing them, techniques of discounting and compounding to solve financial problems related to annuities and investment returns, various valuation scenarios using different financial models and techniques to make informed investment decisions.	L1, L2, L3, L4	PO1, PO2, PO4 PSO1, PSO2
CO3	Define the basic concepts and types of leverage, including operating, financial, and composite leverage, Describe the relationship between EBIT and EPS, and how different types of leverage impact these metrics, apply leverage analysis techniques to practical problems, evaluating the effects of various leverage types on a company's financial performance, Assess the interplay between operating and financial leverage to make strategic financial decisions for optimizing business performance.	L1, L2, L3, L4	PO1, PO2, PO4, PO5 PSO1, PSO2
CO4	Identify and explain the various needs and sources of finance, distinguishing between long term, medium term, and short term, describe specific long term and short-term sources of finance, including their characteristics and uses, different financing options to address specific financial needs and scenarios in a business context, Evaluate the suitability of various financing sources for different business situations to optimize financial strategy and decision-making.	L1, L2, L3, L4	PO1, PO2, PO4 PSO1, PSO2
CO5	Define and understand the concept and significance of the cost of capital in financial decision-making, Explain the methods used for measuring the cost of capital and the factors that influence it, Calculate the Weighted Average Cost of Capital (WACC) and solve related practical problems, Analyze the impact of the cost of capital on investment and financing decisions to enhance business profitability and efficiency.	L1, L2, L3, L4	PO1, PO2, PO4 PSO1, PSO2



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Department	Semester	Course
ACCOUNTING & FINANCE	I	Business Communication I

**At the end of the course, Students will be able to:**

CO No.	Course Outcomes	Bloom, s Level	Mapping of PO and PSO's
CO1	To recall communication fundamentals and channels, understand their corporate and global significance, and apply these concepts to assess technology's impact, one must analyze the effectiveness of various channels, to organize innovative communication strategies.	L1/L2/ L3/L4	PO1/PO2 PSO2/PSO5
CO2	To identify obstacles to business communication , explain and apply listening skills strategies , and apply business ethics principles practically , one must analyze ethical implications through case studies	L1/L2/ L3/L4	PO1/PO6 PSO2/PSO5
CO3	Understand effective business correspondence principles. Apply diverse formatting techniques in letters. Demonstrate proficiency in composing and editing professional letters and emails.	L1/L2 L3	PO1/PO3 PSO2
CO4	Recall commercial terms and linking devices. Explain cohesion, coherence, and interpreting technical data. Apply terms in business, construct organized paragraphs, and use self-editing for clear writing.	L1/L2 L3	PO1/PO3 PSO2/PSO4



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Department	Semester	Course
Accounting and Finance	I	Cost Accounting I

After completing the course, Students will be able to:-

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Explain meaning, objectives and scope, features of Cost & Management Accounting and Classify Cost into different component of Cost	L2	PO1, PSO1
CO2	Define the material procurement procedure, and calculate inventory stock level and prepare stock ledger.	L1	PO1, PO2, PSO2
CO3	Calculate employees cost and ascertain direct expenses of various items.	L3	PO3, PSO2
CO4	Calculate Various overhead rates.	L3	PO4, PSO2



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Department	Semester	Course
Accounting and Finance	I	Business Environment I

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Understand the concept of the business environment and various tools of environmental analysis.	L1,L2	PO1,PO2,PS O1
CO2	Identify the factors of the international business environment. Understand the positive and negative impact of the environment on business.	L4,L2	PO1,PO2,PS O1
CO3	Understand and Explain ethical issues in business, ethical dilemmas, procedure for registration under MSMED Act, 2006, and also the provisions related to consumer protection Act.	L1,L2	PO1,PO2,PS O1
CO4	Explain CSR, Corporate Governance, and carbon credit and implementation of CSR activities by various companies. Know MNCs and TNCs. Implications of WTO and FDI for Indian Industries	L1,L2	PO1,PO2,PS O4



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Department	Semester	Course
Accounting and Finance	I	Business Economics I

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Ability to Identify scope and needs of business economics with basics of market demand, and supply curves.	L1	PO1, PSO1
CO2	Ability to Discuss market structure in perfect competition, Explain monopoly and imperfect competition	L2,L4	PO1, PSO1
CO3	Ability to Demonstrate Supply and Production Decisions, explain production function.	L3,L4	PO4, PSO2
CO4	Ability to analyze cost output, the differences between social and private costs, Calculate and interpret total, average, and marginal costs.	L4	PO2, PSO4



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Department	Semester	Course
Accounting and Finance	I	Financial Accounting I

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Outline the Accounting Standards.	L2	PO1, PO2, PSO2
CO2	Analyze and compare the FIFO System with Weighted Average Inventory System	L4	PO2, PSO1
CO3	Demonstrate an understanding of manufacturing account transactions and trading account transactions.	L3	PSO2, PO2
CO4	Evaluate the Hire Purchase System	L5	PSO3, PO4
CO5	Organize and classify departmental transactions	L2/L3	PO1, PSO4



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Department	Semester	Course
BAF	II	Business Mathematics

After completing the course, Students will be able to:-

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	analyze and solve real-world problems involving ratio, proportion, and percentage, applying mathematical concepts to evaluate and interpret quantitative relationships effectively.	L3 / L4	PO1 PO2 PSO1 PSO4
CO2	apply critical thinking and problem- solving skills to calculate and interpret profit and loss, discount, commission, and brokerage in various financial scenarios.	L2 / L3	PO1 PO2 PSO1 PSO4
CO3	analyze and compute simple and compound interest, annuities, and EMIs, applying mathematical techniques to solve financial problems and make informed economic decisions.	L4 / L5	PO1 PO2 PSO1 PSO4
CO4	able to evaluate and interpret the performance of shares and mutual funds, applying financial concepts to make informed investment decisions and manage portfolios effectively.	L3 / L5	PO1 PO2 PSO1 PSO4



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Department	Semester	Course
Accounting and Finance	II	Financial Accounting II

After completing the course, Students will be able to:-

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Describe the Single-Entry System and Double Entry system of Bookkeeping and prepare final account from incomplete record	L2	PO 1, PSO 1
CO2	Analyze dependent branch accounting with independent branch accounting	L4	PO2, PSO2
CO3	Demonstrate consignment transactions.	L3	PO4, PSO2
CO4	Evaluate fire insurance claims	L5	PO4 PSO4



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Department	Semester	Course
BAF	II	Foundation Course - II

After completing the course, Students will be able to:-

CO No.	Course Outcome	Blooms Level	PO PSO
CO1	Define & Describe the concepts of liberalization, privatization and globalization & Explain the concept of technology and communication and its impact.	L1/L2	PO1 PSO3
CO2	Discuss the concept of Human Right The Universal Declaration of Human Rights.	L2	PO6, PSO3
CO3	Explain importance of Environment Studies in the current developmental context, Environmental Degradation – Causes and Impact on human life & Describe Sustainable Development – Concept and components; poverty and environment	L4/L1	PO6, PSO5
CO4	Outline causes of stress and conflict in individuals and society.& use values, ethics and prejudices in developing the individual.	L3	PO1 PO2 PSO5
CO5	Explain types of conflicts and use of coping mechanisms for managing individual stress and Describe Maslow's theory of self-actualisation	L4/L1	PO1 PO2 PSO3



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Department	Semester	Course
Accounting & Finance	II	Business Communication II

At the end of the course, Students will be able to:

CO No.	Course Outcomes	Bloom's Level	Mapping of PO and PSO's
CO1	Recognize the principles of effective presentation. Apply effective utilization of overhead projectors (OHP) and transparencies. Create Power-Point presentations demonstrating understanding and proficiency.	L1/L2/ L3	PO3 PSO2
CO2	Understanding interview types, preparing for group discussions, interpreting meeting roles and documents is crucial. Organizing conferences and engaging via video conferencing are key skills. Evaluating PR roles and their effectiveness for stakeholders is essential.	L1/L2/ L3/L4	PO3 PO5 PSO5
CO3	Know trade letter types and structures. Differentiate complaints, claims, adjustments, and sales letters. Understand consumer grievance letters and RTI Act correspondence. Apply skills in composing and crafting persuasive trade letters. Analyze their effectiveness, communication strategies, and legal/ethical implications.	L1/L2 L3/L4	PO3 PO6 PSO2
CO4	Recall report types and components. Understand main and sub points in texts. Apply knowledge to create cohesive summaries.	L1/L2 L3	PO1 PO2 PSO4



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Department	Semester	Course
Accounting and Finance	II	Audit I

After completing the course, Students will be able to:-

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Understand the basic concepts, principles and types of auditing.	L1	PO1, PSO1
CO2	Analysis Internal Audit and compare with Internal Check And external Audit.	L2	PO1, PO2, PSO2
CO3	Understand the Audit Programme and Audit Planning	L1	PO2, PSO2
CO4	Explain the Audit Sampling techniques and their types	L3	PO4, PSO2



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Department	Semester	Course
Accounting and Finance	II	Innovative Financial Services

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Restate the financial service market and its constituents.	L2	PO1, PSO1
CO2	Recall and discuss the meaning, features of Issue management, stock broking and securitization services.	L1/L2	PO1, PO2, PSO4
CO3	Examine and discuss various financial services. Evaluate Leasing and Hire Purchase service and critically differentiate between leasing, hire purchase and Housing finance services.	L3	PO2, PO4, PSO4
CO4	Explain different types of consumer products, growth of plastic money and the growing popularity of credit rating.	L4	PO2, PSO1



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Department	Semester	Course
Accounting and Finance	III	Direct Tax

After completing the course, Students will be able to:-

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Define and describe concepts of income tax	L1	POI, PSO I
CO2	Determine the residential status of different persons.	L3	POI, PO2
CO3	Identify and apply the assessee eligible for deduction for deduction under chapter VI A	L3	PO2,
CO4	Compute income chargeable to tax under the various heads of income	L4	PO2,
CO5	Compute and interpret taxable income of individual and HUF	L5	PO4, PSO3



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Department	Semester	Course
Accounting and Finance	III	Information Technology in Accountancy -I

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Learners are able to understand different parts of hardware and software uses.	L1, L2	PO1, PO4
CO2	Learn and execute different commands of Ms word, Ms Excel and Ms PowerPoint	L3	PO2, PO4 PSO2
CO3	Learner able to Download information, creating e-mail ID and sending, receiving emails.	L6	PO2 PSO2
CO4	Learner understands legal issues of the internet, importance of electronic data interchange and e-commerce.	L1, L2	PO1. PO4



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Department	Semester	Course
Accounting and Finance	III	Foundation Course III ( Financial Market Operation)

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Understand the concept of Financial Market System, Get proper guidance about investment, difference about banking and non-banking financial services, and inflation	L1,L2	PO1, PO2, PSO1
CO2	Understand knowledge regarding Sensex, IPO shares, methods of raising finance by company through various financial instruments	L1,L2	PO1, PO2, PSO1
CO3	Analyze classification of financial instruments, derivatives.	L4	PO4, PSO3
CO4	Demonstrate the gained knowledge in taking financial decisions or investment decisions or as a financial advisor	L5	PO5, PSO4



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Department	Semester	Course
Accounting and Finance	III	Cost Accounting II

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Define classification of cost, describe important techniques to determine prices of products.	L1	PO1, PSO1
CO2	Identify reasons for the difference in balance of financial and cost records.	L2	PO2, PSO2
CO3	Apply skills and knowledge in calculation of pricing of large size contract and to solve practical problems	L3	PO4, PSO3
CO4	Apply technique of determination of price at the time of running manufacturing process by process costing in a practical manner.	L3	PO4, PSO3



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Department	Semester	Course
B.Com in Accounting and Finance	III	Financial Accounting III

At the end of the course, Students will be able to:

CO No.	Course Outcomes	Bloom's Level	Mapping of PO and PSO
CO1	Identify partner changes, describe their impact, analyze financial effects, apply appropriate adjustments and Demonstrate comprehension and application of partnership accounting principles.	L1/L2/ L3/L4 L5	PO1 PO2 PSO1 PSO2
CO2	Learn piecemeal cash distribution via the excess capital method, manage partner-acquired assets and Handle liabilities, expenses, and fund allocation, Ensuring fairness and legality.	L1/L2/ L3/L4	PO1 PO2 PO6 PSO1 PSO2
CO3	Identify transactions, analyze implications, create journal entries and balance sheets, and evaluate capital realignment for amalgamation, focusing on purchase consideration and goodwill adjustment.	L1/L2 L3/ L4	PO1/PO2/PO4 PSO1/PSO2/PSO 4
CO4	Converting a partnership to a limited company involves remembering steps, understanding rationale, applying methods, analyzing implications, and innovating strategies, deepening engagement and critical thinking for successful business transitions.	L1/L2 L3/L4/ L5	PO1/PO2/PO4/P O5 PSO1/PSO2/PSO 4/ PSO5



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CO5	Identify foreign currency transactions, understand exchange rate computations, apply accounting principles for variances, analyze fluctuations' impact, and evaluate hedging techniques.	L1/L2 L3/L4/ L5	PO1/PO2/PO4 PSO1, PSO2, PSO4
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Department	Semester	Course
Accounting and Finance	III	Business Economics II

At the end of the course, Students will be able to:

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Understand the concept of Macroeconomics and various circular flows of income.	L1	PO1, PO2, PSO1
CO2	Understand various concepts in money, prices and inflation and describe the role of Government in the economy	L1,L2	PO1, PO2, PSO1
CO3	Learners will be able to <b>analyze</b> the working of the economy and be aware of public finance in depth.	L4	PO4, PSO3
CO4	Understand various sources of public revenue and expenditure and be able to illustrate macroeconomic concepts graphically.	L2,L3	PO4, PSO1
CO5	Learners will be able to evaluate policies implemented to tackle macroeconomic issues.	L5	PO4, PSO4



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Department	Semester	Course
B.Com in Accounting and Finance	IV	Financial Accounting IV

At the end of the course, Students will be able to:

CO No.	Course Outcomes	Bloom's Level	Mapping of PO and PSO
CO1	Identify relevant Companies Act provisions, describe financial statement preparation, and apply AS1 principles for policy disclosure. They will be able to analyze statements for compliance and evaluate policy adequacy for accurate financial portrayal.	L1/L2/ L3/L4 L5	PO1/PO2/PO6 PSO1
CO2	Identify key Companies Act provisions, notably Section 55, and describe redemption methods like issuing fresh shares or capitalizing profits. they will analyze redemption entries' impact on the balance sheet and evaluate restrictions on using security premium account balance for premium payment.	L1/L2/ L3/L4/ L5	PO1/PO2/PO6 PSO1/PSO2
CO3	Identify Companies Act provisions and DRR rules. They'll describe discount/loss writing-off methods and debenture issuance terms.	L1/L2 L3/ L4/L5	PO1/PO2/PO6 PSO1/PSO2
CO4	Identify guiding principles for profit ascertainment and describe how to prepare Profit and Loss Accounts, considering various allocation methods. Additionally, they will analyze how different allocation methods affect final profit figures and evaluate their suitability in reflecting the company's true financial position pre-incorporation.	L1/L2 L3/L4/ L5	PO1/PO2/PO6 PSO1/PSO2
CO5	Identify standard requirements and describe the conversion and incorporation process. By applying AS 11 understanding,	L1/L2 L3/L4/ L5	PO1/PO2/PO6 PSO1/PSO2



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Department	Semester	Course
Accounting and Finance	IV	Research Methodology in Accounting and Finance

At the end of the course, Students will be able to:

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Recognize the various types of research. Summarize the process or steps in doing research in accounting, finance and taxation fields.	L1/L2	PO1, PSO1
CO2	Implement research design while doing a research project in accounting, finance or taxation	L3	PO4, PSO1
CO3	Organize the data collected through primary and secondary sources.	L4	PO2, PO5, PSO4
CO4	Evaluate the data collected and test hypotheses using various research tools.	L5	PO4, PSO5



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Department	Semester	Course
Accounting and Finance	IV	Management Accounting II

After completing the course, Students will be able to:-

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Understand the basic concepts of management accounting and the practical application of various financial analysis tools.	L1	PO1, PSO1
CO2	Apply the financial tools in evaluation of the various targets achievable in future. Analyses and interprets financial statements.	L2	PO1, PO2, PSO2
CO3	Calculate various ratios from the financial statements.	L1	PO2, PSO2
CO4	Do cash flow analysis. Manage working capital requirement estimations of the firm.	L3	PO4, PSO2



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Department	Semester	Course
Accounting and Finance	IV	Direct Tax II

After completing the course, Students will be able to:-

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Describe the various provisions of clubbing of income and set off and carry forward losses as per income tax act	L2/ L1	PO I, PSO I
CO2	Compute taxable income of partnership firm	L3	POI, PO2
CO3	Demonstrate the knowledge of return of income and self-assessments	L3	PO2,
CO4	Examine and compute TDs and interest payable as per provision of income tax and estimate the advance tax liability of the assessee	L4	PO2,
CO5	Assess the file of income tax return for individual/HUF and Partnership firms.	L5	PO4, PSO3



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Department	Semester	Course
Accounting and Finance	IV	Information Technology in Accountancy -II

After completing the course, Students will be able to:-

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	learners will be able to define various concepts, tools in business process and terminology used in Information Technology	L1, L2	PO1, PSO2
CO2	Learners will be able to explain office automation and use various MS office tools.	L2	PO1, PO2
CO3	Learners will be able to analyze security aspects of IT in business, highlighting electronic transactions, advanced security features of E-Commerce.	L4	PO2, PO4
CO4	Learners will be able to evaluate various aspects and major functional areas of MIS and learn auditing in the IT environment and extract various reports required for auditing. and Also, able to create and design computerized accounting software and packages - Tally ERP9 and its practical applications.	L5, L6	PO4 PSO1 PSO2



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Department	Semester	Course
B.com in Accounting and Finance	V	Cost Accounting III

CO No.	Course Outcomes	Bloom's Level	Mapping of PO and PSO
CO1	Define the meaning and need for uniform costing, describe the essentials for its success, apply knowledge to identify areas of uniformity and develop a uniform cost manual, analyze the advantages and limitations of uniform costing, and evaluate the prerequisites, advantages, and practical problems of inter-firm comparisons.	L1/L2/ L3/L4/L5	PO1, PO2, PO4, PO6 PSO1, PSO2, PSO5
CO2	Define integrated and non-integrated systems, describe their features, advantages, and disadvantages, prepare relevant journal entries and ledgers, analyze practical problems, and evaluate their effectiveness and suitability in various contexts.	L1/L2/ L3/L4/L5	PO1, PO2, PO4 PSO1, PSO2, PSO5
CO3	Define operating costing, explain how to determine per unit cost and price services, collect and organize costing data, analyze costing data for practical problems in hospitals, hotels, and transport services, and evaluate cost strategies for these services.	L1/L2 L3/L4/L5	PO1, PO2, PO4, PO6 PSO1, PSO4, PSO5
CO4	Define process costing and equivalent units of production, explain the valuation of work in progress using FIFO and Weighted Average methods, apply these methods to practical problems, analyze inter-process transfers at profit, and evaluate the implications of these transfers on financial statements.	L1/L2 L3/L4/L5	PO1, PO2, PO4 PSO1, PSO2, PSO4
CO5	Define activity-based costing (ABC), describe its advantages and limitations, identify cost drivers in an ABC system, analyze practical problems comparing traditional costing with ABC, and evaluate the effectiveness of ABC in various costing scenarios.	L1/L2 L3/L4/L5	PO1, PO2, PO4, PO6 PSO1, PSO2, PSO4



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(Arts, Science and Commerce)  
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Department	Semester	Course
Accounting and Finance	V	Financial Accounting VI

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Understand and Apply format of final accounts as per Banking Companies Act, 1949 in practical manner. Verify financial position of Bank by various angle	L1, L2, L3	PO1, PO2, PSO1
CO2	Apply format of final accounts as per Insurance Companies Act, and verify actual calculation premium in practical manner	L3	PO1, PO2, PSO1
CO3	Understand and Practically apply procedure of valuation of personal investment in real, mostly investment in Share market and in Debentures / Bonds.	L1, L2, L3	PO1, PO2, PS O4
CO4	Apply format of final accounts as per LLP Act, 2008 in practical manner	L3	PO1, PO2, PSO4



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Department	Semester	Course
Accounting and Finance	V	International Finance

After completing the course, Students will be able to:

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Explain future and option of derivatives and calculate various components of derivatives options and futures.	L1/ L2	PO1, PSO4
CO2	Determination foreign exchange market and dealing in foreign exchange market.	L5	PO2 PSO4
CO3	Determine exchange rate and to make comparisons of different currencies.	L5	PO2, PSO4
CO4	Summaries various component of International financial management and evaluate the project by Applying various capital budgeting techniques	L2	PO4, PSO5



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Department	Semester	Course
Accounting and Finance	V	Financial Management II

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Explain various aspects of financial management, its impact on other functions of an organization and would discuss of the concepts of Economic Value Added and Market Value Added	L1/L2	PSO1, PO1, PO2
CO2	Identify the practical issues relating to the time value of money and the different methods of evaluating investment proposals.	L4	PO2, PSO2
CO3	Understand the various sources of capital employed by a company and its impact on the wealth of the shareholders. Evaluate the practical aspects of different policies of dividend declaration	L2	PO2, PSO3
CO4	Discuss and describe the functioning of Mutual funds and its significance as a form of investment	L3	PO2, PSO4
CO5	Evaluate the impact of credit policies of an organization on the overall profitability of the business.	L5	PO4, PSO4



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Department	Semester	Course
B.com in Accounting and Finance	V	Financial Accounting V

At the end of the course, Students will be able to:

CO No.	Course Outcomes	Bloom's Level	Mapping of PO and PSO
CO1	Define key terms and list provisions of the Companies Act regarding underwriting commissions. Explain underwriting concepts, roles, types, and differences in applications. Evaluate underwriting arrangements and the abatement clause's impact.	L1/L2/ L3/L4/L5	PO1 PSO1
CO2	Recall legal provisions and compliance conditions for buyback of shares. Understand the process and implications of share buybacks. Apply legal provisions and evaluate buyback decisions.	L1/L2/ L3/L4	PO1 PSO1
CO3	Recall amalgamation, absorption, and external reconstruction concepts and corresponding accounting treatments. Analyze practical problems to determine accounting treatments and evaluate financial implications.	L1/L2 L3/L4	PO1 PSO1
CO4	Recall reconstruction needs and company law provisions, differentiate internal and external methods. Analyze practical problems, determine suitable methods, and evaluate legal and accounting implications.	L1/L2 L3/L4	PO1 PSO1
CO5	Define liquidation, preferential payments, and financial statement preparation. Explain liquidation importance, interpret financial statements, and summarize the liquidator's role.	L1/L2 L3/L4/L5	PO1 PSO1



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Department	Semester	Course
Accounting and Finance	V	Taxation III

At the end of the course, Students will be able to:

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Explain the concept of GST and discuss the framework of GST.	L2/ L1	POI, PSOI
CO2	Explain and compute the provisions relating to place of supply, Time of supply and Value of supply.	L3	POI, PO2
CO3	Describe various provisions relating to utilization of Input Tax Credit	L1/L3	PO2
CO4	Determined Person liable for Registration and compute the GST liability of a registered person.	L3	PO4, PSO3



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Department	Semester	Course
Accounting and Finance	VI	Taxation IV

At the end of the course, Students will be able to:

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Describe various kinds of ledgers/Registers to be maintained by the taxable person, Analyze the provisions relating to TDS & TCS.	L2/ L1	PO I, PSO I
CO2	Compute the payment of Taxes and Refunds and Explain the procedure of accounting, auditing & assessments.	L3	POI, PO2
CO3	Explain the types of Returns and provision relating to filing of Returns	L1/L3	PO2
CO4	Discuss the provisions relating to Custom Laws	L4	PO 4, PSO3
CO5	Determine the procedure for clearance of imported and exported goods.	L5	PO2 PSO4



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Department	Semester	Course
Accounting and Finance	VI	Financial Management III

After completing the course, Students will be able to:

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Understand various concepts in business valuation. Compute NAV of Mutual Fund and discuss SEBI guidelines pertaining to Mutual Funds.	L1/L2	PO1 PSO1
CO2	Analyze the concept of mergers and acquisitions, its benefits and determine the exchange ratios.	L4	PO2 PSO3
CO3	Discuss the meaning, importance and forms of corporate restructuring and takeovers.	L2	PO1, PSO2
CO4	Acquainted with the fundamentals of Lease and Hire Purchase Financing and would compute Cash Flows from lease and hire purchase installments.	L3	PO2 PSO1
CO5	Discuss key features of working capital financing, Factoring, calculating yield of Commercial Papers and Certificate of Deposits, Maximum Permissible Bank Finance.	L2/L3	PO1, PSO4



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Department	Semester	Course
Accounting and Finance	VI	Security Analysis and Portfolio Management

After completing the course, Students will be able to:

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Define and understand the concept of Investment management with relevance of Fundamental and Technical Analysis in Investment Decisions	L1/L2	PO1 PSO1
CO2	Compute the risk and return relationship associated with securities and Portfolio.	L3	PO2 PSO2
CO3	Evaluate the ability to use diversification strategy and CAPM to reduce risk in Investment decisions	L5	PO2 PSO2
CO4	Improve skills to evaluate and measure Portfolio performance using various indexes and Apply the principles of portfolio management and construct an efficient portfolio	L3/L6	PO4 PSO3 PSO4



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Department	Semester	Course
B.com in Accounting and Finance	VI	Cost Accounting IV

At the end of the course, Students will be able to:

CO No.	Course Outcomes	Bloom's Level	Mapping of PO and PSO
CO1	Recall key concepts of budgeting, explain objectives and methods, prepare flexible and functional budgets, and evaluate the effectiveness of various budgeting techniques in different environments.	L1/L2/ L3/L4	PO1, PO2, PO4 PSO1, PSO2, PSO4,
CO2	Recall key concepts of costing and analysis, explain distinctions and interpret key factors, apply formulas to solve practical problems, and evaluate the impact of costing methods on decision-making.	L1/L2/ L3/L4	PO1, PO2, PO4 PSO1, PSO2,
CO3	Recall key concepts of managerial decision-making, explain influencing factors, solve practical decision-making problems, and evaluate their impact on business operations.	L1/L2 L3/L4	PO1, PO2, PO4, PO5 PSO1, PSO2, PSO4
CO4	Recall cost system preliminaries and variances, explain various cost variances, solve variance calculation problems, and evaluate their impact on business performance.	L1/L2 L3/L4	PO1, PO2, PO4 PSO1, PSO2, PSO5



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Department	Semester	Course
B.com in Accounting and Finance	VI	Financial Accounting VII

At the end of the course, Students will be able to:

CO No.	Course Outcomes	Bloom's Level	Mapping of PO and PSO
CO1	Identify components of final accounts as per the Double Account System and Electricity Rules.	L1/L2/ L3/L4	PO1 PSO1
CO2	Identify provisions of the Maharashtra Co-Operative Societies Act. Describe the format of final accounts (Form N). Prepare final accounts for co-operative societies. Evaluate appropriations to various funds.	L1/L2/ L3/L4	PO1 PSO1
CO3	Identify relevant accounting standards like AS-13. Analyze transactions for precise columnar formats meeting standards.	L1/L2 L3/L4	PO2 PSO2
CO4	Recall historical background and SEBI guidelines, identify organizational structure. Apply balance sheet knowledge and utilize evaluation techniques. Analyze investment strategies and income recognition, evaluate accounting policies.	L1/L2 L3/L4	PO1 PSO4
CO5	Recall accounting standards and identify IASB and FASB. Explain IFRS requirements and describe standards' scope. Apply knowledge to analyze financial statements under IFRS. Analyze first-time adoption of Ind AS and evaluate Ind AS and IFRS convergence.	L1/L2 L3/L4	PO1 PSO2