



# SREE NARAYANA GURU COLLEGE OF COMMERCE

(LINGUISTIC MINORITY INSTITUTION)

RE-ACCREDITED BY NAAC (GRADE-'B'-CGPA 2.45) [2019-2024]

AFFILIATED TO UNIVERSITY OF MUMBAI & RECOGNISED BY UGC-u/s 2(f)&12B

MANAGED BY SREE NARAYANA MANDIRA SAMITI (REGD.)

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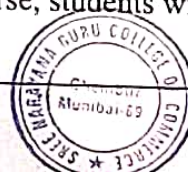
## PROGRAMME OUTCOMES

Programme Code: 2126261	Name of the Programme: <b>B. Com (Accounting &amp; Finance)</b>
<b>Programme Outcomes:</b> After successful completion of the programme, graduates will be able to;	
PO1: Learners will possess a comprehensive understanding of international accounting standards, financial regulations, and currency fluctuations, allowing them to analyze and navigate complex financial situations on a global scale.	
PO2: 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

SEMESTER I	
<b>COURSE CODE: 1161111</b> <b>Vertical 1 / Major</b>	<b>COURSE TITLE: Financial Accounting - I</b>
<b>Course Outcomes:</b> After successful completion of the course, students will be able to;	
CO1: To recognize the fundamental accounting concepts and conventions in financial reporting and understand its applicability. (1)*	
CO2: To articulate the applicability and valuation of selected Accounting Standards. (3)*	
CO3: To ascertain the process of preparation of final accounts for a proprietary manufacturing firm. (3)*	
CO4: To employ the principles of departmental accounting involving expenses and inter- departmental transactions while preparing the final accounts of the departmental store. (3)*	
CO5: 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. (2)*	
SEMESTER I	
<b>COURSE CODE: 1161112</b> <b>Vertical 1</b>	<b>COURSE TITLE: Auditing - I</b>
<b>Course Outcomes:</b> After successful completion of the course, students will be able to;	
CO1: To introduce basics of auditing, principles of auditing, types of audits and types of errors and frauds. (1)*	
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. (4)*	
SEMESTER I	
<b>COURSE CODE : 1161411</b> <b>Vertical 4 / VSC</b>	<b>COURSE TITLE: Vocational Skills in Accounting and Finance Paper – I (Introduction to Financial Functions)</b>
<b>Course Outcomes:</b> After successful completion of the course, students will be able to;	
CO1: To familiarize learners with the Excel interface and basic functions. (1)*	
CO2: To enable learners to use Excel for arithmetic operations, data analysis, and formatting. (4)*	
CO3: To introduce learners to financial functions manually and in excel. (1)*	
SEMESTER I	
<b>COURSE CODE : 1161412</b> <b>Vertical 4 / VSC</b>	<b>COURSE TITLE: Vocational Skills in Accounting and Finance Paper – II (Preparation of Financial Budgets )</b>
<b>Course Outcomes:</b> After successful completion of the course, students will be able to;	



- CO1: To introduce learners to the fundamentals and preparation of financial budgets.(1)\*
- CO2: To equip learners with the skills to set up excel worksheets and convert data from various sources into excel. (3)\*
- CO3: To train learners in the preparation of financial budgets using Excel, leveraging its functionalities for efficient data analysis. (3)\*
- CO4: To enable learners to analyze data, create Pivot tables, and generate charts to visualize budgetary information effectively. (4)\*

**SEMESTER I**

COURSE CODE : 1191311  
Vertical 3 / OE

COURSE TITLE: **Open Elective in Financial Management - I**

**Course Outcomes:** After successful completion of the course, students will be able to;

- CO1: The learners will be able to summarize the concepts and fundamentals of financial management. (2)\*
- CO2: The learners will be to summarize and classify various sources of finance available to a company. (2)\*
- CO3: The learner will be able to summarize and calculate the individual and total costs of capital. (2)\*

**SEMESTER I**

COURSE CODE: 1191312  
Vertical 3 / OE

COURSE TITLE: **Open Elective in Financial Management – II**

**Course Outcomes:** After successful completion of the course, students will be able to;

- CO1: The learners will be able to summarize, differentiate and explain the various cost concepts and fundamentals of cost accounting. (2)\*
- CO2: The learners will be able to classify costs according to function, identifiability, and variability. (2)\*
- CO3: The learners will be able to apply various inventory control techniques and prepare stock ledger accounts. (3)\*

**SEMESTER I**

COURSE CODE : 2511513  
Vertical 5 / AEC

COURSE TITLE: **Business Communication Skills I**

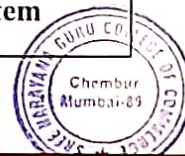
**Course Outcomes:** After successful completion of the course, students will be able to;

- CO1: Understand the basics and significance of business communication theory. (2)\*
- CO2: Adapt to and use digital communication methods for personal and business purposes. (3)\*
- CO3: Grasp and effectively use the nuances of verbal and non-verbal communication. (4)\*
- CO4: Improve their skills in business correspondence. (6)\*

**SEMESTER I**

COURSE CODE : 2531511

COURSE TITLE: **Indian Knowledge System**



<b>Vertical 5 / IKS</b>	
<b>Course Outcomes:</b> After successful completion of the course, students will be able to;	
CO1: Learner will understand and appreciate the rich Indian Knowledge Tradition (2)*	
CO2: Learner will understand the contribution of Indians in various fields (2)*	
CO3: Learner will experience increase subject-awareness and self-esteem (2)*	
CO4: Learner will develop a comprehensive understanding of how all knowledge is ultimately intertwined. (2)*	
<b>SEMESTER I</b>	
<b>COURSE CODE : 2541511</b> <b>Vertical 5 / VEC</b>	<b>COURSE TITLE: Indian Constitution</b>
<b>Course Outcomes:</b> After successful completion of the course, students will be able to;	
CO1: Learners will be empowered to understand the basic structure, nature of Indian Constitution. (2)*	
CO2: The learners will be to summarize and classify various sources of finance available to a company. (2)*	
CO3: The learner will be able to summarize and calculate the individual and total costs of capital. (2)*	
<b>SEMESTER I</b>	
<b>COURSE CODE: 2521612</b> <b>Vertical 6 / CC</b>	<b>COURSE TITLE: National Service Scheme</b>
<b>Course Outcomes:</b> After successful completion of the course, students will be able to;	
CO1: The course will help students comprehend the foundations of the National Service Program. (2)*	
CO2: To understand the unique camping program. (2)*	
CO3: Students will learn about the regular activities of NSS. (1)*	
<b>SEMESTER I</b>	
<b>COURSE CODE : 2521615</b> <b>Vertical 6 / CC</b>	<b>COURSE TITLE: Introduction to Sports, Physical Literacy, Health and Fitness and Yog</b>
<b>Course Outcomes:</b> After successful completion of the course, students will be able to;	
CO1: To make students familiarize with concepts of Health, Fitness, Yoga, Sports & Physical Literacy. (1)*	
CO2: To sensitize the students about background knowledge of Sports structure of Sports Federations, Indian Olympic Association, Khelo India Schemes, FIT India movement, National Sports Day, Intercollegiate Sports structure of University of Mumbai. (1)*	
CO3: To familiarize the students with the various physical education concepts and information regarding various Olympic Sports. (1)*	



CO4: To make students aware about famous sports personalities and various awards given to Sportsperson and coaches. (1)\*

CO5: To educate students regarding various career opportunities in the sports management, sports coaching, sports industry, health and fitness, sports infrastructure, yoga, etc. (1)\*

CO6: The course is designed primarily to educate those interested in becoming a Physical Literacy Trainer/Ambassador as well as those who wish to stay lifelong active and want to influence others to be active for life. (1)\*

#### SEMESTER I

COURSE CODE : 2521611  
Vertical 6 / CC

COURSE TITLE: **Introduction to Cultural Activities**

**Course Outcomes:** After successful completion of the course, students will be able to;

CO1: To study the importance of cultural activities in India. (1)\*

CO2: To discuss the historical importance of cultural activities. (2)\*

CO3: To define and describe the overview of cultural practices at Indian and Global level. (1)\*

CO4: To list the various forms of cultural activities and its applied skills. (1)\*

CO5: To describe the role of organizations for organizing cultural activities in India. (1)\*

#### SEMESTER I

COURSE CODE : 2521616  
Vertical 6 / CC

COURSE TITLE: **Extension Work**

**Course Outcomes:** After successful completion of the course, students will be able to;

CO1: To ensure equal access to quality education and educational opportunities to aspirants. (2)\*

CO2: To support the government initiatives in achieving universal foundational literacy and numeracy as per sustainable development program. (3)\*

CO3: To organize remedial programs to address the learning breaches among the youth and provide unending education opportunities. (4)\*

CO4: To offer more holistic, multidisciplinary, and flexible curricular activities with an emphasis on conceptual understanding and personality development. (5)\*

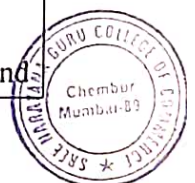
CO5: To offer a wide range of activities & promote critical thinking, creativity and innovation. (6)\*

CO6: To provide aspirants with multiple pathways for skill development and employment. (3)\*



CO7: To implement outreach programs to disseminate knowledge, provide services, and support community development. (4)\*

<b>SEMESTER II</b>	
<b>COURSE CODE :</b> Vertical 1 / Major	<b>COURSE TITLE: Financial Accounting - II</b>
<b>Course Outcomes:</b> After successful completion of the course, students will be able to;	
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. (3)*	
CO2: To comprehend the accounting entries from consignor and consignee perspectives and apply the appropriate valuation techniques for the goods under consignment sales. (3)*	
CO3: To understand the characteristics of dependent branches and apply specific accounting methods for the preparation of the books of accounts. (3)*	
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 amount. (5)*	
<b>SEMESTER II</b>	
<b>COURSE CODE:</b> Vertical 1	<b>COURSE TITLE: Auditing - II</b>
<b>Course Outcomes:</b> After successful completion of the course, students will be able to;	
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. (5)*	
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)*	
<b>SEMESTER II</b>	
<b>COURSE CODE :</b> Vertical 4 / VSC	<b>COURSE TITLE: Vocational Skills in Accounting and Finance Paper – III (Introduction to Financial Forecasting )</b>
<b>Course Outcomes:</b> After successful completion of the course, students will be able to;	
CO1: To understand the significance of forecasting in financial decision-making and its role in strategic planning. (2)*	
CO2: To develop proficiency in using various forecasting techniques in finance, including straight-line, moving average, and time series analysis. (4)*	
CO3: To learn how to create accurate financial forecasts using excel, including trend	



analysis and the forecast function. (6)\*

**SEMESTER II**

**COURSE CODE :**  
**Vertical 4 / VSC**

**COURSE TITLE: Vocational Skills in Accounting and Finance Paper – IV (Data Visualization )**

**Course Outcomes:** After successful completion of the course, students will be able to;

CO1: To understand the meaning, need, and principles of data visualization, specifically in the context of financial data. (2)\*

CO2: To familiarize learners with various types of financial data visualization techniques and their appropriate use in different scenarios. (3)\*

CO3: To develop proficiency in creating and reporting financial data using Excel and other visualization tools. (6)\*

**SEMESTER II**

**COURSE CODE :**  
**Vertical 3 / OE**

**COURSE TITLE: Open Elective in Financial Management - III**

**Course Outcomes:** After successful completion of the course, students will be able to;

CO1: To provide a comprehensive understanding of capital structure decisions, including the meaning, theories, and practical implications of choosing an optimal capital structure. (3)\*

CO2: To impart analytical skills to evaluate the impact of different capital structures on a firm's profitability, risk, and EPS under varying operating conditions. (5)\*

**SEMESTER II**

**COURSE CODE:**  
**Vertical 3 / OE**

**COURSE TITLE: Open Elective in Financial Management - IV**

**Course Outcomes:** After successful completion of the course, students will be able to;

CO1: The learners will be able to summarize, differentiate and explain the various cost concepts and fundamentals of cost accounting. (4)\*

CO2: The learners will be able to classify costs according to function, identifiability, and variability. (4)\*

CO3: The learners will be able to apply various inventory control techniques and prepare stock ledger accounts. (6)\*

**SEMESTER II**

**COURSE CODE :**  
**Vertical 2 / Minor**

**COURSE TITLE: E - Commerce**

**Course Outcomes:** After successful completion of the course, students will be able to;

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. (3)\*

CO2: Students will cultivate an entrepreneurial mindset, exploring opportunities for e-commerce entrepreneurship. (5)\*



CO3: Students will develop practical skills in e-commerce operations in e-commerce management, digital marketing, and online entrepreneurship. (6)\*

**SEMESTER II**

COURSE CODE :

Vertical 5 / AEC

COURSE TITLE: **Indian Language**

**Course Outcomes:** After successful completion of the course, students will be able to;

CO1: हवद्याहथायों को लेखन, वाचन कौशल के ज्ञान प्राहस के साथ मौहलक अहभव्यहि में वदलाव आएगा। (3)\*

CO2: हवद्याहथायों का लेखन, वाचन कौशल द्वारा मानहसक हवकास होगा, पठन-शहि, शैली का हवकास होगा। (4)\*

CO3: हवद्याहथायों को लेखन, भापण कौशल से भाहपक-शहि, शैहलयों का सिंविान होगा हवशेषजता आएगी। (6)\*

CO4: हवद्याहथायों को लेखन, वाचन, श्रवण, भापण कौशल की हवशेषताओं और उपयोहगता का ज्ञान प्राप्त होगा। (3)\*

**SEMESTER II**

COURSE CODE :

Vertical 5 / VEC

COURSE TITLE: **Fundamental of Peoples Skills**

**Course Outcomes:** After successful completion of the course, students will be able to;

CO1: Demonstrate ethical behavior coupled with integrity. (2) \*

CO2: Will generate new ideas and create a business plan. (2)\*

CO3: Will be able to develop good listening skills which are vital for demonstrating good team qualities. (2)\*

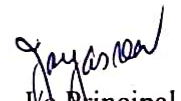
CO4: Will build sensitivity about social and cultural differences and illustrate good etiquettes. (2) \*

\* Note: Numbers given in the brackets ( ) refer to learning levels of the revised Blooms' Taxonomy (2001) as follows:

(1): Remember, (2): Understand, (3): Apply (4): Analyse (5): Evaluate (6): Create

  
Coordinator

  
IQAC Coordinator

  
Principal

  
Sree Narayana Guru College of Commerce

