



J.S.M. COLLEGE, ALIBAG- RAIGAD

Department of Commerce

**Programme outcome (POS)
Programme Specific Outcomes (PSO)
and Course Outcomes (COS)**

On completion of B.Com. students will learn:

PO1: This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.

PO2: After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.

PO3: Capability of the students to make decisions at personal & professional level will increase after completion of this course.

PO4: Students can independently start up their own Business. PO5: Students can get thorough knowledge of finance and commerce.

PO6: The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

PROGRAMME SPECIFIC OUTCOMES FOR COMMERCE

- The students can get the knowledge, skills and attitudes during the end of the B.com degree course.
- By goodness of the preparation they can turn into a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.,
- Students will prove themselves in different professional exams like C.A., C.S., CMA, MPSC, UPSC. As well as other co-edges.
- The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
- Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.
- Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.
- Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Students will be able to do their higher education and can make research in the field of finance and commerce.

Course Outcomes:

F.Y.B.COM. Sem I & II		
Accountancy and Financial Management	CO1	The curriculum enriches the students' knowledge on passing journal entries and preparing respective ledger accounts
	CO2	Identify and interpret accounting information to inform users and make decisions.
	CO3	Apply critical thinking skills by identifying and analysing accounting issues using relevant accounting frameworks.
	CO4	Analyse financial and contextual information to make decisions, estimate costs and determine tax implications, audit risk, and engagement procedures.
	CO5	Identify and interpret accounting information to inform users and make decisions. Apply critical thinking skills by identifying and analysing accounting issues using relevant accounting frameworks
	CO6	Identify and interpret accounting information to inform users and make decisions. Apply critical thinking skills by identifying and analysing accounting issues using relevant accounting frameworks
Commerce	CO1	It is expected that the learners become fully conversant with the aspects of business, elements of business environment, entrepreneurship and setting up of business unit.
	CO2	Learners appreciate the importance of business in a developing economy.
	CO3	Learners consider entrepreneurship as a career option.
	CO4	It is expected that the learners acquaint themselves with the opportunities and challenges in the services sector.
	CO5	The learners are expected to develop skills relating to marketing of services.
Business Economics	CO1	Students would know about the market economy and its composition.
	CO2	Students would know about the basic tools and principles used in the market economy with respect to production analysis and economies of scale.
	CO3	Students would learn about various cost concepts and its behavior in the short and long run.
	CO4	Students would be aware of rational decision making.
	CO5	Students would understand the functioning of the ideal market structures of perfect competition and monopoly.
	CO6	Students would learn the working of Monopolistic Competition and Oligopoly markets.

Business Communication	CO1	Various types of oral, written and digital communication modes
	CO2	Effective business writing & Effective presentations
	CO3	Effective interpersonal communication & Communication that maximizes team effectiveness
	CO4	Soft skills and employability skills & Communication that makes effective personality.
Environmental Studies	CO1	The successful completion of the course will create an environmental awareness among Commerce students.
	CO2	It will make students aware about various environmental factors and their relation to the field of Commerce.
	CO3	The course will highlight functional and spatial links between environment, economy and society.
	CO4	The course will create an insight into various environmental issues
Foundation Course	CO1	The successful completion of course will enable the learner to understand factual aspects of Indian society.
	CO2	It will help create awareness and empathy among learners about various issues faced by youth.
	CO3	It will help ingrain sense of social responsibility and participatory approval towards society.
Mathematical and Statistical Techniques	CO1	The students would get to know about the usage of permutations and combinations in different arrangements and selections
	CO2	The students would be able to understand the concepts of Linear Programming, technique to formulate LPP and geometrical concepts to solve LPP
	CO3	The students would be able to understand different measures of Central Tendencies, their merits, demerits and acquire the skill of calculating different measures of Central Tendencies and Dispersion
	CO4	The students would be able to understand the concepts of Probability, Events, Algebra of Events, Theorems on Probability and calculation of Probability, Calculation of Expectation and Variance of a random variable.
S.Y.B.COM. Sem III & IV		
	CO1	Learners are acquainted with theoretical as well as practical aspects of accounting of the Partnership Firms with respect to admission, retirement, death of Partner/s.
	CO2	Learners are acquainted with the process of payment of liabilities of the Partnership Firm upon its dissolution.

Accountancy and Financial Management III	CO3	Learners are acquainted with the accounting of conversion of Partnership Firm into a Limited Liability Partnership.
	CO4	Learners are acquainted with the accounting of conversion of Partnership Firm into a Limited Company.
Business Economics	CO1	Demonstrate an understanding of the nature of key macroeconomic variables.
	CO2	Understand the tenets of Keynesian Economics and apply the tenets through the aggregate demand and supply model.
	CO3	Understand the key elements of, and problems created by, macroeconomic shocks.
	CO4	Define and Analyse the determinants of business cycles, long run economic growth, unemployment, inflation.
Business Law	CO1	Learner will understand the Indian contract act and importance of Contract act.
	CO2	Learners should be able to file RTI forms and E-Contract Forms.
	CO3	This can help students to learn banking regulation and IRDA.
	CO4	Students will have a complete understanding of The Negotiable Instruments Act
Commerce	CO1	Learners are expected to know the meaning of management, evolution of management thoughts and be able to compare ancient and modern management approach.
	CO2	Learners are expected to apply the process of Planning in day-to-day activities. They should be able to use Decision Making Techniques while making decisions.
	CO3	Learners are expected to understand the bases of departmentation in various companies.
	CO4	They should also understand the importance of motivation and leadership with proper controls.
	CO1	The successful completion of course will enable the learner to understand the remedial measures taken to address human right issues.

Foundation Course	CO2	It will help create awareness and empathy among learners about various issues faced by marginalized sections of society.
	CO3	It will help ingrain social responsibility and participatory approval towards society.
Financial Accounting and Auditing- Introduction to Management Accounting I	CO1	Learners are acquainted with the various methods and their importance in analyzing the financial statements of an entity
	CO2	Learners are acquainted with the various ratios used in financial statements analysis by a stakeholder in a decision making process about an entity.
	CO3	Learners are acquainted with the knowledge and ability to use various capital budgeting techniques in a decision making process.
	CO4	Learners are acquainted with the knowledge and ability to understand and estimate the working capital requirements of different types of entities.
Advertising	CO1	Students are expected to know the meaning of advertising and its importance to brand building.
	CO2	They are also expected to get empowered as consumers and learn how to bring accountability to advertising.
	CO3	Students learn about the emergence of media as well as study about the technological advancements/ growth of media industry in India.
	CO4	To explain the different forms of advertising and stimulate interest among students on the new trends in advertising.
Company Secretarial Practice	CO1	The learners need to know the growing need for Governance professionals in India
	CO2	The learners discuss and form opinion about corporate governance practices in India.
	CO3	The learners emerge as able service providers by recognizing the requirements of various stakeholder.
	CO4	The learners become conversant with the process of liaising, arbitration and conciliation.

Co-Operation	CO1	Students are expected to know the meaning of Cooperation and its importance, Role of Cooperation in Economic Development
	CO2	Students are expected to know structure and organization of cooperation
	CO3	The learners should have a complete understanding about problems of co-operative banking in India.
	CO4	Student should be able to understand challenges of co-operative sector.
T.Y.B.COM. Sem V & VI		
Business Economics	CO1	Students would understand the impact of the New Economic Policy and the different policy measures for Sustainable Development and Foreign Investment.
	CO2	Students would understand the role of agriculture and the problems associated with the sector.
	CO3	Students would be aware of the recent trends, role and growth of the Secondary and Tertiary sector.
	CO4	Students would learn about the Structure, Growth and Reforms in Financial Markets.
Commerce-Marketing	CO1	Students would get knowledge about marketing concepts and latest marketing strategies.
	CO2	Students would get knowledge of CRM, consumer behavior and bases of market segmentation.
	CO3	Students would get knowledge about how to develop and launch a product.
	CO4	Students would get knowledge about green marketing, rural marketing, social marketing and other trends in marketing.
Financial Accounting and Auditing - Financial	CO1	The students will be able to prepare financial statements of a corporate entity.
	CO2	The students will be able to account for internal restructuring of a corporate entity.

Accounting	CO3	The students will be able to prepare Investment account for an investor.
	CO4	The students will be able to account for buy back of shares by a corporate entity.
Financial Accounting and Auditing - Cost Accounting	CO1	Students would be able to understand objectives and scope of Cost Accounting.
	CO2	Students should be able to prepare stock ledger and understand various aspects of inventory control.
	CO3	Students should be able to prepare labour cost statement, remuneration and incentive systems.
	CO4	Students should be able to account for overheads apportionment, absorption and computation of overhead rates.
	CO5	Students should be able to classify costs and prepare cost sheet & reconcile cost and financial statements.
Export Marketing	CO1	The students would understand the basics of exports and its contribution to economic development.
	CO2	The students would be acquainted with the various Trading Blocks in operation.
	CO3	The students would be able to explore the various incentives offered for promoting exports
Purchasing and Store Keeping	CO1	Students would get knowledge about Material Management, Material Requirement Planning, scientific purchasing methods.
	CO2	The students would be able to explore developing areas.
	CO3	Students would get knowledge about various inventory stock level, Economic Order Quantity, Store accounting