

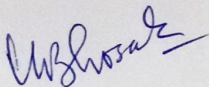
Rayat Shikshan Sanstha's
Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

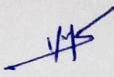
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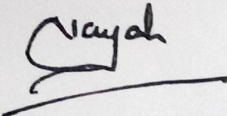
Name of the Program: Bachelors of Commerce (ACCOUNTANCY)

Program Outcomes (POs)

PO-1	Disciplinary Knowledge Built conceptual foundation and application skills in the area of accountancy, finance, management, research Marketing, Human Resource Management, Business and Corporate Law, economics. Finance, Accounting, Management, Tax, Investment, Insurance, and Banking seeking youth fit for Employment.
PO-2	Communication skills Long Standing Unsolved problems in commerce; and to show the importance of commerce in Socio- Economic Development.
PO-3	Critical Thinking Apply the analytical and decision making skills to various problems appearing in different branches of Commerce and Business.
PO-4	Problem Solving Detect the problem originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation; examine the problem, analyse and synthesize data and derive inferences to comprehend solutions to the problems.
PO-5	Research related Skills Identify, formulate and analyse socio-economic and environmental problems to arrive at substantiated conclusions for sustainable development using the fundamental principles of various branches of Commerce and Business.
PO-6	Digital literacy Use various technical ICT tools for exploring, analysing, and using the information for business purposes for global competency.
PO-7	Analytical reasoning Develop disciplinary knowledge and tactical depthless, with a broader skill set and encourage them to seek out resolute, innovative solutions for dynamic business.
PO-8	Moral & Ethical Awareness Ascertain Unethical Behaviour, falsification, and manipulation of information in business and managing self and various social systems.
PO-9	Lifelong Learning Demonstrate knowledge and understanding of management principles and apply these to one's own profession / career. Capability to work independently in diverse projects and ensure detailed study of various facets Commerce and Business.
PO-10	Leadership & Teamwork Work effectively with groups and individuals and take lead in implementation of plans in various fields of commerce and its allied sectors.
PO-11	Environment and Sustainability Understand the impact of the professional accounting solutions in societal and environmental contexts, and demonstrate the knowledge of and need for sustainable development.


Program Coordinator


BOS Chairman


Principal



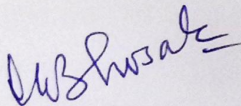
I/C PRINCIPAL
KARMAVEER BHURAO PATIL COLLEGE
VASHI, NAVI MUMBAI - 400 703.

Name of the Program: Bachelors of Commerce (ACCOUTANCY)

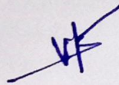
Program Specific Outcomes (PSO)

At the end of the Three-year program, the students will understand and be able to-

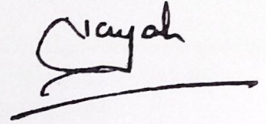
PSO-1	Demonstrate and apply basic skills in commerce for analysis of various problems in accounting, banking, marketing, business economics, entrepreneurship, management and communication.
PSO-2	Demonstrate the knowledge of direct and indirect taxes, recent trends In commerce, trade and business practices in social context.
PSO-3	Practice relevant financial, managerial, accounting and legal career skills as well as acquire ability to engage in competitive examinations and higher studies applying both quantitative and qualitative knowledge gained to their future careers.
PSO-4	Get acquainted with cross cutting issues relevant to gender, environmental sustainability, human values and professional ethics.



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Title of specific program: Bachelors of Commerce (ACCOUTANCY)

Course code	Title of course	Course outcomes
		After successful completion of each course in learner will be able to;
SEMESTER-I		
UGCOM101	Accountancy & Financial Mgt. I	CO-1 Describe the basic accounting principles, procedures and accounting standards.[1] CO-2 Illustrate the procedure of preparation of final accounts by completing the accounting cycle from given transactions with reference to sole proprietorship firm. [4] CO-3 Relate the principles of capital and revenue with the given transactions.[2] CO-4 Evaluate the profitability of individual departments of a departmental store.[5] CO-5 Calculate the Hire Purchase price, down payments and the interest liability under Hire Purchase System. [4] CO-6 Enter the hire purchase transactions in the books of hire purchaser and hire vendor[3]
SEMESTER-II		
UGCOM 201	Accountancy and Financial Management – II	CO-1 State the reasons for not matching the cash book balance with the pass book and prepares BRS.[1] CO-2 Construct final accounts from given incomplete records.[6] CO-3 Prepare accounts related to consignment transactions.[3] CO-4 Calculate the profit on consignment transactions.[4] CO-5 Explains the methods for recording the branch transactions. [2] CO-6 Find out the profit of an individual branch by using different methods of Branch Account. [5]
SEMESTER-III		
UGCOM301	Accountancy and Financial Management Paper-III	CO-1 Identify net profit of the firm prior/after admission, retirement or death of a partner.[6] CO-2 Adjust the value of goodwill at the time of admission, retirement or death of a partner [2] CO-3 Calculate the Excess Capital of a partner under surplus capital method and prepare the statement of cash distribution.[5] CO-4 Calculate the Purchase Consideration under Net Asset Method.[2]



		<p>CO-5 Adjust the capitals of partners in the new firm as per the terms and conditions in the new firm.[5]</p> <p>CO-6 Prepare ledger accounts in the books of old firms for closure of transferor firms.[6]</p>
UGCOM302	Introduction to Management Accounting	<p>CO-1 State the meaning, nature, scope and functions of Management Accounting.[1]</p> <p>CO-2 Prepare Vertical Balance Sheet and Revenue Statement for Analysis.[3]</p> <p>CO-3 Calculate different types of Ratios to interpret the Financial Position of the company.[4]</p> <p>CO-4 Explain the concept of Working Capital. [2]</p> <p>CO-5 Prepare the statement of Estimation / Projection of Working Capital.[6]</p> <p>CO-6 Suggest the appropriate alternative for financial planning.[5]</p>
SEMESTER-IV		
UGCOM401	Accountancy and Financial Management Paper-IV	<p>CO-1 Paraphrase the concepts of capital budgeting [2]</p> <p>CO-2 Differentiate divisible and non-divisible profit.[1]</p> <p>CO-3 Prepare a journal for the procedure of redemption of preference shares.[6]</p> <p>CO-4 Construct journal entries for the procedure of redemption of debentures.[6]</p> <p>CO-5 Calculate the Loss by fire.[5]</p> <p>CO-6 Ascertain of Claim as per the Insurance Policy.[2]</p>
UGCOM402	Introduction to Auditing	<p>CO-1 Understand the basic terms, concepts, types, objectives and principles of auditing.[2]</p> <p>CO-2 Describe the concepts of 'Internal Control System' and 'Internal Audit'.[1]</p> <p>CO-3 Apply the concepts of Audit Planning, Procedures and Documentation required for effective Audit.[3]</p> <p>CO-4 Assess overall audit procedure and measuring theoretical concepts with actual procedure.[5]</p> <p>CO-5 Plan various techniques of auditing like test checking and routine checking.[4]</p> <p>CO-6 Anticipate Vouching & Verification as an auditor.[6]</p>
SEMESTER-V		
UGCOM501	Financial Accounting	<p>CO-1 Understand the provisions of Companies Act related to preparation of Final a/c.[2]</p> <p>CO-2 Construct the Balance Sheet of Companies from a given Trial balance.[6]</p> <p>CO-3 Prepare journal entries for reconstruction & Prepare Capital Reduction a/c.[5]</p> <p>CO-4 Find out the maximum number of shares to be bought back & determine the maximum price of</p>



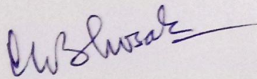
		Buyback.[3] CO-5 Prepare the Investment account.[6] CO-6 Allocate the Expenses and Incomes between Pre Incorporation and Post Incorporation Period.[4]
UGCOM502	Cost Accounting VIII	CO-1 Categorize the costs. CO-2 Determine Economic Order Quantity & techniques of fixing minimum, maximum and reorder levels. CO-3 Prepare Store Ledger based on FIFO and Weighted Average Method of Stock Valuation. CO-4 Determine labour hours with work orders or batches or capital jobs. CO-5 Prepare Statement of Apportionment of Primary Overheads. CO-6 Prepare Cost Sheet & Reconciliation Statement.
UGCOM504.3	Direct and Indirect Taxes Paper - I	CO-1 To define the basic terms used in taxation.[1] CO-2 To identify the residential status of an individual.[2] CO-3 To calculate the Gross total income on the basis of residential status of an individual.[4] CO-4 To distinguish the income of an individual arising from different sources and to calculate the income under different heads.[3] CO-5 To estimate the applicability of the deductions for the purpose of tax planning.[5] CO-6 To compose the structure of net total income payable of an individual.[6]
SEMESTER-V		
UGCOM601	Financial Accounting and Auditing Paper-IX: Financial Accounting	CO-1 Determine the method of calculating Purchase Consideration & compute the value of Purchase Consideration.[3] CO-2 Prepare ledger accounts & pass journal account in the books of the Importer & Exporter.[6] CO-3 Prepare liquidator's final statement of account. [3] CO-4 Calculate Underwriting Commission & draw the statement showing Underwriters liability.[2] CO-5 Pass journal entries and prepare ledgers to open the books of LLP.[2]
UGCOM602	Cost Accounting	CO-1 Construct Journal Entries in Cost Ledger.[6] CO-2 Prepare Cost Control Accounts under Non-Integrated System.[6] CO-3 Prepare Multiple, Continuous and Estimated Contract Accounts.[5] CO-4 Determine Cost per unit for Each Process.[2] CO-5 Calculate Profit Volume Ratio, Break Even Point and Margin of Safety.[2] CO-6 Compute Material and Labour Variances.[2]



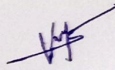
UGCOM604.3	Direct and Indirect Taxation Paper - II Goods and Service Tax Act	<p>CO-1 Explain the basic concepts, needs and importance of GST. [1]</p> <p>CO-2 Describe the provisions relating to levy and collection of GST.[2]</p> <p>CO-3 Apply the concepts relating to Time of supply and place of supply for goods & services for levy of GST.[3]</p> <p>CO-4 Evaluate the conditions for claiming Input Tax Credit.[5]</p> <p>CO-5 To calculate different types of GST Liability.[4]</p> <p>CO-6 To evaluate the provisions with respect to registration procedure under GST laws.[5]</p>
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NOTE: Numbers in bracket () indicates cognitive levels of revised blooms Taxonomy as follows:

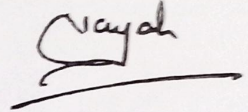
[1]: Remembering, [2]: Understanding,[3]: Analyzing,[5]:Evaluating,[6]:Creating



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