



SYMBIOSIS COLLEGE OF ARTS AND COMMERCE

An Empowered Autonomous College | Under Savitribai Phule Pune University

Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

Programme Outcomes (POs) and Course Outcomes (CO's)

Department of Accountancy

Programme: B.Com.

S. No.	On Completing B.Com Accountancy student will be able to:
PO 1	The students will be able to acquire in-depth and contemporary knowledge in the field of business studies, Commerce, and management.
PO 2	The program will develop an aptitude and attitude of working effectively and efficiently in modern business environment.
PO 3	Students will develop research skills to comprehend, analyse, reflect and critically evaluate information gathered from primary and secondary sources.
PO 4	Students will be able to communicate and collaborate in terms of business, professional and social interactions.
PO 5	The program will equip students with relevant technological and analytical skills to be career ready and globally competitive.
PO 6	Students will be able to develop strong ethical, moral and human values and a sense of commitment and integrity.
PO 7	The program will develop the importance of nurturing a healthy mind and body.
PO 8	The program will nurture entrepreneurial acumen for developing new business ideas and managing innovative businesses.
PO 9	The program will build a strong foundation for pursuing higher studies and professional courses.
PO 10	The program will sensitize students towards sustainable development and environmental concerns.



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S. No.	Course/Year	Semester	Course Code	Subject Name
1	F.Y.B.Com.	1	10011C19	Financial Accounting -1
2	F.Y.B.Com.	2	20011C19	Financial Accounting - 2
3	S.Y.B.Com.	3	30011C19	Corporate Accounting -1
4	S.Y.B.Com.	4	40011C16	Corporate Accounting 2
5	T.Y.B.Com.	5	50011C19	Advanced Accounting -1
6	T.Y.B.Com.	6	60011C16	Advanced Accounting -2



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F.Y.B.Com. Semester 1			
Course Title	Financial Accounting -1	No. of Credits: 03	
Course Code:	10011C19		
S. No.	On Completing Financial Accounting -1 student will be able to:	POs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	To learn how the accounting principles are applied for consignment businesses, royalty, departmental accounts.	1, 2, 4, 5, 9	R, U, Ap, An
CO 2	To understand how the profit prior to and after incorporation is calculated, treated and interpreted in the subject of Accountancy.	1, 2, 4, 5, 9	R, U, Ap, An
CO 3	To introduce the students to the practical aspects of manual accounts writing and use of accounting software.	1, 2, 4, 5, 9	R, U, Ap, An
F.Y.B.Com. Semester 2			
Course Title	Financial Accounting - 2	No. of Credits: 03	
Course Code	20011C19		
S. No.	On Completing Financial Accounting – 2 students will be able to:	POs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Understand the various aspects of accounting of a partnership firm and consignment accounting.	1, 2, 4, 5, 9	R, U, Ap, An
CO 2	Understand the relevance of Indian Accounting Standards and will get introduced to INS as well.	1, 2, 4, 5, 9	R, U, Ap, An
CO 3	Gain the knowledge of various accounting concepts	1, 2, 4, 5, 9	R, U, Ap, An
CO 4	Instill the knowledge about accounting procedures, methods, and techniques.	1, 2, 4, 5, 9	R, U, Ap, An



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S.Y.B.Com. Semester 3			
Course Title	Corporate Accounting -1	No. of Credits: 03	
Course Code	30011C19		
S. No.	On Completing Corporate Accounting -1 student will be able to:	POs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Discuss the guidelines given by Accounting Standards	1, 2, 3, 4, 5, 6, 9	R, U, Ap, An
CO 2	Apply guidelines of relevant accounting standards while analyzing the case studies.	1, 2, 3, 4, 5, 6, 9	R, U, Ap, An
CO 3	Prepare Financial Statements of the joint stock company using revised schedule VI of the Companies Act, 1956.	1, 2, 3, 4, 5, 6, 9	R, U, Ap, An
CO 4	Distinguish between current and non-current assets and liabilities and classify the income and expenses while preparing financial statements in the vertical format. redemption on financial position.	1, 2, 3, 4, 5, 9	R, U, Ap, An
CO 5	Apply the legal guidelines related to issue and redemption of preference shares and debentures and rewrite the balance sheet to understand the effect of redemption on financial position.	1, 2, 3, 4, 5, 6, 9	R, U, Ap, An
S.Y.B.Com. Semester 4			
Course Title	Corporate Accounting 2	No. of Credits: 03	
Course Code	40011C16		
S.No.	On Completing Corporate Accounting 2 student will be able to:	POs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Compute and analyze the Goods and Service Tax liability while applying the principles of accounting.	1, 2, 3, 4, 5, 8, 9	R, U, Ap, An
CO 2	Prepare Financial Statements of the banking companies as per the format given in Sec 29 (Form A and Form B) of Banking Regulation Act, 1949	1, 2, 3, 4, 5, 9	R, U, Ap, An



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CO 3	Describe meaning and types of Liquidation of Joint Stock Companies.	1, 2, 3, 4, 9	R, U, Ap
CO 4	Prioritize the liabilities and calculate and rate of repayment in the process of liquidation of the Joint Stock Company.	1, 2, 3, 4, 9	R, U, Ap
CO 5	Measure profit or loss and interest earned on investment made during the financial year.	1, 2, 3, 4, 9	R, U, Ap

T.Y.B.Com. Semester 5

Course Title	Advanced Accounting -1	No. of Credits: 03	
Course Code	50011C19		
S. No.	On Completing Advanced Accounting -1 student will be able to:	POs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	CO1. Interpret financial statements with the help of ratio analysis.	1, 2, 3, 4, 5, 6, 9	R, U, Ap, An
CO 2	CO2. Test Liquidity, profitability, solvency of business concern and appraise financial position	1, 2, 3, 4, 5, 6, 9	R, U, Ap, An
CO 3	CO3. Distinguish between single entry and double entry system	1, 2, 3, 4, 5, 6, 9	R, U, Ap, An
CO 4	CO4. Interpret financial position and recommend better financial management plans.	1, 2, 3, 4, 5, 9	R, U, Ap, An
CO 5	CO5. Create TDS returns using Tally Software	1, 2, 3, 4, 5, 6, 9	R, U, Ap, An

T.Y.B.Com. Semester 6

Course Title	Advanced Accounting -2	No. of Credits: 03	
Course Code	60011C16		
S. No.	On Completing Advanced Accounting -2 student will be able to:	POs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	CO1. Identify the significance of auditing in true and fair presentation of financial statements.	1, 2, 3, 4, 5, 6, 9	R, U, Ap, An



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CO 2	CO2. Examine legal compliances required for company auditing.	1, 2, 3, 4, 5, 6, 9	R, U, Ap, An
CO 3	CO3. Evaluate the liquidity and solvency position using cash flow statements	1, 2, 3, 4, 5, 6, 9	R, U, Ap, An
CO 4	CO4. Create GST Returns in Tally ERP. .	1, 2, 3, 4, 5, 9	R, U, Ap, An
CO 5	CO5. Prepare consolidated financial statements of holding and subsidiary companies.	1, 2, 3, 4, 5, 6, 9	R, U, Ap, An