



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 Specific Outcomes (PSO's) and Course Outcomes (CO's)

Department of Costing

Specialization: Accounting and Finance (ACCA)

Programme: B.Com with ACCA

Sr. No.	On Completing B.Com with ACCA student will be able to:
PSO 1	Understanding concepts related to Financial Reporting, Audit, Financial Management, Strategic Business management
PSO 2	Applying those concepts to numerical illustrations and case studies
PSO 3	Developing Strategic thinking, Business acumen, Communication skills, Ethical and professional skills
PSO 4	"Developing professional skills in <ul style="list-style-type: none">● Audit and Assurance● Governance and Risk Management● Financial Management● Corporate and Business Reporting● Forensic accounting● Management Accounting● Taxation"



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

Index				
S.No.	Course/Year	Semester	Course Code	Subject Name
1	F.Y.B.Com.	1	10601C18	Business Organisation and Management
2	F.Y.B.Com	1	10603C18	Financial Accounting Part-1
3	F.Y.B.Com	1	10602C18	Cost and Management Accounting Part-1
4	F.Y.B.Com	2	20606C18	Financial Accounting Part-2
5	F.Y.B.Com	2	20605C18	Cost and Management Accounting Part-2
6	F.Y.B.Com	2	20604C18	Advanced Management Accounting
7	S.Y.B.Com	3	30608C18	Audit
8	S.Y.B.Com	3	30607C18	Advanced Financial Accounting Part - 2
9	S.Y.B.Com	4	406010C18	Governance and Ethics- SBL Part-1
10	S.Y.B.Com	4	40609C18	Financial Management
11	T.Y.B.Com	5	50611C18	Strategic Business Management-SBL Part-2
12	T.Y.B.Com	5	50612C18	Advanced Financial Reporting
13	T.Y.B.Com	6	60614C18	Advanced International Management



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

14	T.Y.B.Com	6	60614C18	Advance Performance Evaluations and Management
15	T.Y.B.Com.	6	60615C22	Advanced Audit and Assurance
16	T.Y.B.Com.	6	69620C19	Project in Accounting and Finance



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

F.Y.B.Com. Semester 1			
Course Title	Business Organisation and Management	No of Credits: 04	
Course Code	10601C18		
S. No.	On Completing Business Organisation and Management student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Examine the purpose and types of businesses and how they interact with key stakeholders and the external environment and examine business organisation structure, functions and the role of corporate governance	1,2	R,U. Ap, An
CO 2	Recognise the functions, systems and new technologies in accountancy and audit in communicating, reporting and assuring financial information, including the effective compliance, internal control and security of financial and other data	1,2	R,U. Ap, An
CO 3	Recognise the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.	1,2	R,U. Ap, An
CO 4	Recognise that all aspects of business and finance should be conducted in a manner which complies with and is in the spirit of accepted professional ethics and professional values	1,2	R,U. Ap, An
CO 5	Identify and illustrate the ethical behaviour in accounting and business	1,2	R,U. Ap, An
Course Title	Financial Accounting Part-1	No. of Credits: 04	



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

Course Code	10603C18		
S. No.	On Completing Financial Accounting Part-1 student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Recognize the context and purpose of the financial reporting.	1,2	R,U. Ap, An
CO 2	Define the qualitative characteristics of financial information	1	R,U
CO 3	Define and identify the various elements in the financial statements.	1	R,U
CO 4	Calculate and account for assets and liabilities; income and expenditure	1,2	R,U. Ap ,An
CO 5	Summarize the business transactions and prepare the financial statements	1,2	R,U. Ap, An
Course Title	Cost and Management Accounting Part-1	No. of Credits: 04	
Course Code	10602C18		
S. No.	On Completing Cost and Management Accounting Part-1 student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Recognise the management information needs and scope of management accounting.	1,2	R,U. Ap, An
CO 2	Explain and analyse data analysis and statistical techniques	1,2	R,U .Ap, An



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

CO 3	Classify the costs and calculate the cost item.	1,2	R,U. Ap, An
CO 4	Calculate the cost allocation, apportionment and absorption of the indirect costs to end product.	1,2	R,U. Ap, An
CO 5	Explain and apply the cost accounting methods in varied business situations.	1,2	R,U. Ap, An

F.Y.B.Com. Semester 2

Course Title	Financial Accounting Part-2	No. of Credits: 04	
Course Code	20606C18		
S. No.	On Completing Financial Accounting Part-2 student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Identify the elements of financial statements.	1,2	R,U. Ap ,An
CO 2	Identify and rectify errors and learn the control mechanism	1,2	R,U. Ap, An
CO 3	Prepare the basic financial statements of single entity.	1,2	R,U. Ap, An
CO 4	Prepare the basic consolidation of group accounting.	1,2	R,U. Ap, An
CO 5	Interpret and read the financial statements.	1,2,3	R,U. Ap, An, E
Course Title	Cost and Management Accounting Part-2	No. of Credits: 04	
Course Code	20605C18		



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

S. No.	On Completing Cost and Management Accounting Part-2 student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Examine the time value of money and illustrate business decisions.	1,2	R,U. Ap, An
CO 2	Be able to calculate the basic variances and trace the possible reasons.	1,2	R,U. Ap, An
CO 3	Distinguish and apply the different budgets and budgeting techniques.	1,2	R,U. Ap, An
CO 4	Distinguish and apply the different budgets and budgeting techniques.	1,2	R,U. Ap, An
CO 5	Develop and design cost reduction techniques.	1,2,3,4	R,U. Ap, An, E,C



Course Title	Advanced Management Accounting	No. of Credits: 04
---------------------	---------------------------------------	---------------------------

Course Code	20604C18
--------------------	-----------------

S. No.	On Completing Advanced Management Accounting student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Identify and discuss the information systems and developments in technology required for organizations to manage and measure performance	1,2	R,U. Ap, An
CO 2	Explain and apply the specialist cost and management accounting techniques.	1,2	R,U. Ap, An
CO 3	Analyze situations of risk and uncertainty and apply decision making techniques to	1,2	R,U. Ap, An



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

	promote efficient and effective use of scarce resources.		
CO 4	Analyze and evaluate past performance both financial and non-financial using variance analysis, and measure and compare the performance using key performance indicators for each critical success factor of the business entity.	1,2	R,U. Ap, An
CO 5	Demonstrate required employability and technology skills.	1,2	R,U. Ap ,An
S.Y.B.Com. Semester 3			
Course Title	Audit	No. of Credits:04	
Course Code	30608C18		
S. No.	On Completing Audit student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Identify and understand the audit framework and corporate governance practices.	1,2	R,U. Ap, An
CO 2	Learn the internal controls and internal audit systems	1,2	R,U. Ap, An
CO 3	Plan the audit and formulate the audit procedure.	1,2,3,4	R,U. Ap, An ,E, C
CO 4	Devise and express audit opinion.	1,2,3,4	R,U. Ap, An ,E,C
CO 5	Demonstrate employability and technology skills	1,2,3,4	R,U. Ap, An, E, C
S.Y.B.Com. Semester 3			



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

Course Title	Advanced Financial Accounting Part - 2	No. of Credits: 04	
Course Code	30607C18		
S. No.	On Completing Advanced Financial Accounting Part – 2 students will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Discuss and apply a conceptual and regulatory framework for financial reporting	1,2,3	R,U. Ap, An, E
CO 2	Account for transactions in accordance with International IFRS Standards	1,2	R,U. Ap, An
CO 3	Prepare and present financial statements for single entities and business combinations in accordance with International IFRS Standards	1,2,3	R,U. Ap, An, E
CO 4	Analyse and interpret financial statements.	1,2,3	R,U. Ap, An ,E
CO 5	Demonstrate employability and technology skills	1,2	R,U. Ap, An
S.T.B.Com. Semester 4			
Course Title	Governance and Ethics- SBL Part-1	No. of Credits:04	
Course Code	406010C18		
S. No.	On Completing Governance and Ethics- SBL Part-1 student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Define governance and explain its function in the effective management of organizations and to evaluate the	1,2	R,U. Ap, An



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

	professional accountant's role in internal control review and compliance.		
CO 2	Apply excellent leadership and ethical skills and promote a positive culture within the organisation, adopting a whole organisation perspective in managing performance and value creation.	1,2	R,U. Ap, An
CO 3	Evaluate the effectiveness of the governance and agency system of an organization and recognize the responsibility of the board or other agents towards their stakeholders, including the organization's social responsibilities and the reporting implications	1,2,3	R,U. Ap, An, E
CO 4	Select and apply appropriate information technologies and data analytics, to analyze factors affecting the organization's value chain to identify strategic opportunities and implement strategic options within a framework of robust IT security controls.	1,2,3	R,U. Ap, An, E
CO 5	Demonstrate employability and professional skills	1,2	R,U. Ap, An
Course Title	Financial Management	No. of Credits: 04	
Course Code:	40609C18		
S. No.	On Completing Financial Management student will be able to:	PSOs Addressed	Cognitive Levels
CO 1	Discuss the role and purpose of the financial management function, assess and	1,2	R,U. Ap, An, E,C



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

	discuss the impact of the economic environment on financial management		
CO 2	Estimate optimum working capital and formulate strategies to manage working capital	1,2	R,U. Ap, An
CO 3	Carry out effective investment appraisal, identify and evaluate alternative sources of business finance	1,2	R,U. Ap, An
CO 4	Discuss and apply principles of business and asset valuations, explain and apply risk management techniques in business	1,2	R,U. Ap, An
CO 5	Demonstrate employability and technology skills.	1,2	R,U. Ap ,An
T.Y.B.Com. Semester 5			
Course Title	Strategic Business Management- SBL Part-2	No. of Credits:04	
Course Code	50611C18		
S. No.	On Completing Strategic Business Management- SBL Part-2 student will be able to:	PSOs Addressed	Cognitive Levels
CO 1	Evaluate the strategic position of the organisation against the external environment and the availability of internal resources, to identify feasible strategic options.	1,2,3	R,U. Ap, An, E
CO 2	Analyze the risk profile of the organisation and of any strategic options identified, within a culture of responsible risk management and apply high level financial techniques in the planning, implementation	1,2,3	R,U. Ap, An, E



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

	and evaluation of strategic options and actions.		
CO 3	Evaluate management reporting and internal control and audit systems to ensure compliance and the achievement of organization's objectives and the safeguarding of organizational assets	1,2,3	R,U. Ap, An, E
CO 4	Enable success through innovative thinking, applying best in class strategies and disruptive technologies in the management of change; initiating, leading and organizing projects, while effectively managing talent and other business resources	1,2,3	R,U. Ap, An, E
CO 5	Demonstrate employability, business acumen and professional skills.	1,2	R,U. Ap, An



Course Title	Advanced Financial Reporting	No. of Credits:04	
Course Code	50612C18		
S. No.	On Completing Advanced Financial Reporting student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Demonstrate knowledge of Conceptual and regulatory framework of International Financial Reporting.	1,2	R,U. Ap, An
CO 2	Develop knowledge and skills in understanding and applying accounting standards, preparation, and interpretation of financial statements of single entities and group entities.	1,2,3,4	R,U. Ap, An, E,C



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

CO 3	Apply procedural and disclosure requirements of Financial Accounting/Reporting as per international accounting standards	1,2,3	R,U. Ap, An, E
CO 4	Assess the impact of the changes and potential changes in the accounting regulations.	1,2,3	R,U. Ap, An, E
CO 5	Demonstrate employability, business acumen, technical and professional skills.	1,2	R,U. Ap, An

T.Y.B.Com. Semester 6

Course Title:	Advanced International Management	No. of Credits: 04	
Course Code	60614C18		
S. No.	On Completing Advanced International Management student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Explain and evaluate the role and responsibility of the senior financial executive.	1,2	R,U. Ap, An
CO 2	Explain the investment process and the functioning of security markets and discuss various investment avenues and the concept of risk and return	1,2	R,U. Ap, An
CO 3	Apply fundamental and technical analysis to analyze the investments in Value bonds, shares, futures and options	1,2	R,U, Ap, An
CO 4	Identify underpriced /overpriced securities by applying Capital Asset Pricing Model (CAPM) and evaluate the Performance of mutual funds.	1,2	R,U. Ap, An



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

CO 5	Construct optimum portfolio by applying portfolio model.	1,2,3,4	R,U. Ap, An ,E,C
Course Title	Advance Performance Evaluations and Management	No. of Credits: 04	
Course Code	60614C18		
S. No.	On Completing Advance Performance Evaluations and Management student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Articulate the benefits of using a performance development plan and the consequences of not having one in place and distinguish the elements of an effective, integrated performance development system	1,2,3,4	R,U. Ap, An ,E, C
CO 2	Provide a culture of respect and trust within the performance development process by effectively coaching and listening to your direct reports.	1,2,3,4	R,U. Ap, An E,C
CO 3	Identify best practices for handling challenging situations in performance management	1,2	R,U, Ap, An
CO 4	Use strategic planning and control models to plan and monitor organizational performance.	1,2,3,4	R,U. Ap, An ,E,C
CO 5	Demonstrate employability, business acumen, technical and professional skills.	1,2	R,U. Ap, An



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

Course Title	Advanced Audit and Assurance	No. of Credits: 04	
Course Code	60615C22		
S. No.	On Completing Advanced Audit and Assurance student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Recognize the legal and regulatory environment and its impact on audit and assurance practice	1,2	R,U. Ap, An
CO 2	Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework	1,2	R,U. Ap, An
CO 3	Assess and recommend appropriate quality management policies and procedures and recognize the auditor's position in relation to the acceptance and retention of professional appointments	1,2,3	R,U, Ap ,An ,E
CO 4	Identify and formulate the work required to meet the objectives of audit assignments and apply the International Standards on Auditing (UK)	1,2	R,U, Ap, An
CO 5	Evaluate findings and the results of work performed and draft suitable reports on assignments	1,2,3	R,U, Ap ,An, E