



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

Programme: B.Com. (Costing)

S. No.	On Completing B.Com Costing student will be able to:
PSO 1	Understanding concepts related to methods, techniques of costing and strategic cost management
PSO 2	Applying those concepts to numerical illustrations and case studies and interpreting the answers arrived at
PSO 3	Carrying out assignments to observe and analyse real life implicit and explicit costs incurred in every walk of life and reflecting on the impact of those costs in the short and the long run
PSO 4	Writing small research reports on cost benefit analysis or cost evaluation of projects with the help of primary and secondary data using basic quantitative tools with the help of MS Excel wherever possible and giving opinions and recommendations



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S.Y.B.Com. Semester 3			
Course Title	Basics of Costing	No. of Credits: 04	
Course Code:	31212C19		
S. No.	On Completing Basics of Costing student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Describe the basic concepts and role of cost accounting in the business management.	PSO 1, 2	R, U
CO 2	Express and differentiate classification of costs and prepare production cost statement to compute total cost of sales	PSO 1, 2	R, U
CO 3	Define the concept of expense, cost and cost accounting	PSO 1, 2	R, U
CO 4	Explain the relationship between financial accounting and cost accounting to state distinctiveness of cost accounting.	PSO 1,2,3	R, U, E
CO 5	Organize cost information according to the decision-making needs of the organization	PSO 1, 2, 3	R, U, Ap, An, E
Course Title	Basics of Costing - Material	No. of Credits: 04	
Course Code	32212C16		



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S.No.	On Completing Basics of Costing Material student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	To understand the different types of Material, terminology used for Material, functions related to Materials Management and the costing treatment for Material.	PSO 1	R, U
CO 2	To analyse and solve problems related to economic purchase quantities, stock levels, valuation of issues and inventory turnover rates.	PSO 2	Ap, An
CO 3	To investigate the various items of material used by industry, the abundance or scarcity in availability of these material.	PSO 3	E
CO 4	To weigh the related environmental and hidden cost of the usage of the material	PSO 3,4	E, C
CO 5	To design dashboards for inventory management using MS Excel	PSO 4	
S.Y.B.Com. Semester 4			
Course Title	Basics of Costing Labour and Overheads	No. of Credits: 04	
Course Code	43212C16		
S. No.	On Completing Basics of Costing Labour and Overheads student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Enumerate two important elements of Cost i.e., Labour and Overheads in detail	PSO 1, 2	R, U



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CO 2	Generalize the knowledge of accounting of overheads and its classification from the perspective of its practical significance	PSO 1, 2	R, U
CO 3	Describe the concepts of time keeping and time booking in maintaining record of workforce	PSO 1, 2	R, U
CO 4	Calculate remuneration and financial incentives of labour and employees by applying various methods of labour turnover.	PSO 1, 2, 3	R, U, Ap, E
CO 5	Determine overhead cost and apportion of elements used in the production	PSO 1, 2, 3	R, U, Ap, E
Course Title	Methods of Costing	No. of Credits: 04	
Course Code	44212C16		
S.No.	On Completing Methods of Costing student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	To be able to identify and understand the principles behind different methods of costing	PSO 1	R, U
CO 2	To be able to evaluate the industry and its process of production or rendering service and select the appropriate method of costing	PSO 3	E
CO 3	To be able to analyse and solve numericals related to methods of costing	PSO 2	An, Ap
CO 4	To develop skills for cost ascertainment and cost presentation as applicable to different sectors of industry	PSO 2	E
CO 5	To contemplate pricing mechanisms that capture value of the product	PSO 4	C



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T.Y.B.Com. Semester 5			
Course Title	Techniques of Costing	No. of Credits: 04	
Course Code	55212C16		
S.No.	On Completing Techniques of Costing student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	To understand the fundamental Techniques of Costing	PSO 1	R, U
CO 2	To be able to solve numericals related to Marginal Costing, Budgetary Control & Standard Costing	PSO 2	Ap, An
CO 3	To be able to analyse and interpret the answers of the numeric illustrations	PSO 2	Ap, An
CO 4	To compare and contrast various alternatives to facilitate cost control	PSO 3	E
CO 5	To design dashboards for Cost monitoring, Cost management, Cost Performance using MS Excel	PSO 4	C
Course Title:	Application of Costing	No. of Credits: 04	
Course Code	56212C19		



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Sr. No.	On Completing Application of Costing student will be able to:	PSOs Addressed	Cognitive Levels R, U, Ap, An, E, C
CO 1	Students would be able to apply their analytical skills for rational costing decisions.	PSO 1, 2, 3	R, U & Ap
CO 2	Students would be up to date about dynamic legal environment which will enhance their employability skills.	PSO 1, 2, 3	R, U, An & E
CO 3	Students would be equipped with fundamental knowledge of Research Methodology.	PSO 4	R & U

T.Y.B.Com. Semester 6

Course Title	Strategic Cost Management	No. of Credits: 04	
Course Code	67212C19		
Sr. No.	On Completing Strategic Cost Management student will be able to:	PSOs Addressed	Cognitive Levels R, U, Ap, An, E, C
CO 1	Students would be equipped with knowledge of recent Cost Management Practices of leading business firm.	PSO 1, 2	R, U & Ap
CO 2	Understanding of use of modern Strategic Cost Management Techniques would fuel analytical and decision-making skills of students in this current competitive environment.	PSO 2, 3	R, U, Ap, An, & E



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Course Title	Recent Trends in Cost Accounting	No. of Credits: 04	
Course Code	44212C16		
S.No.	On Completing Recent Trends in Cost Accounting student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Students will understand recent and contemporary theories in strategic management	PSO 1	R, U
CO 2	Students will be able to analyse, evaluate and synthesize cost and management accounting information applied in contemporary cost management models	PSO 2, 3	An, Ap, E
CO 3	Students will be able to identify the various theories and models adopted by organisations in the modern world with the help of case studies and assignments	PSO 3	E
CO 4	They will be able to apply these strategies for decision making	PSO 2, 3	E, An. Ap
CO 5	They will be able to devise strategies for managing challenges faced by small and medium enterprises	PSO 4	C



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

Programme: B.Com. Costing (Honours)

S. No.	On Completing B.Com. Costing Honours student will be able to:
PSO 1	Understanding concepts related to methods, techniques of costing and strategic cost management
PSO 2	Applying those concepts to numerical illustrations and case studies and interpreting the answers arrived at
PSO 3	Carrying out assignments to observe and analyse real life implicit and explicit costs incurred in every walk of life and reflecting on the impact of those costs in the short and the long run
PSO 4	Writing advanced research reports on cost related issues related to industry, social or developmental projects, environment, and sustainability with the help of qualitative and quantitative tools using MS Excel/SPSS and giving opinions and recommendations



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S.Y.B.Com. Semester 3			
Course Title	Sustainability Management	No. of Credits: 04	
Course Code	31312C16		
Sr. No.	On Completing Sustainability management student will be able to:	PSOs Addressed	Cognitive Levels R, U, Ap, An, E, C
CO 1	Examine and interpret the sustainable development goals and role of business in contributing to achieving the SDGs.	PSO 1,2 3	R,U, Ap, An
CO 2	Determine and develop measures to manage business in a sustainable way	PSO1,2 3	R,U, Ap, An
CO 3	Correlate and apply the triple bottom line approach in operating and managing business	PSO1,2,3	R,U, Ap, An
CO4	Assess the present ways of doing business and integrate ethical approach in conducting business.	PSO1. 2 ,3	R,U, Ap, An
CO5	Integrate sustainable practices in business and report on them.	PSO 1 , 2, 3	R,U, Ap, An
S.Y.B.Com. Semester 4			
Course Title	Enterprise Resource Planning (ERP)	No. of Credits: 04	
Course Code	41312C19		
Sr. No.	On Completing Enterprise Resource Planning (ERP) student will be able to:	PSOs Addressed	Cognitive Levels R, U, Ap, An, E, C
CO 1	Demonstrate a good understanding of the basic issues in ERP systems.	PSO 1, 2 ,3	R ,U, Ap, An
CO 2	Analyse the strategic options for ERP identification and adoption.	PSO 1, 2 ,3	R,U, Ap, An
CO 3	Design the ERP implementation strategies.	PSO1, 2 3,4	R ,U, Ap, An ,E, C



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CO4	Understand the need of Business Systems and Processes through strategic analysis of ERP systems	PSO1, 2 3	R, U, Ap, An
T.Y.B.Com. Semester 5			
Course Title	Research Methodology	No. of Credits: 04	
Course Code	59396C19		
Sr. No.	On Completing Research Methodology student will be able to:	PSOs Addressed	Cognitive Levels R, U, Ap, An, E, C
CO 1	Select relevant research topic and formulate the research problem scientifically.	PSO 1, 2, 3, 4	R, U, & Ap ,An, E,C
CO 2	Use subject knowledge more precisely in smooth conduct of scientific research work	PSO 1, 2,3	R, U, Ap, An
CO 3	Use technology smartly to collect, process analyse, interpret data and communicate research study outcomes.	PSO 1, 2,,3	R,U, Ap, An, E
T.Y.B.Com. Semester 5			
Course Title	Case Studies in Strategic Costing	No. of Credits: 04	
Course Code	61312C19		
Sr. No.	On Completing Case Studies in Strategic Costing student will be able to:	PSOs Addressed	Cognitive Levels R, U, Ap, An, E, C
CO 1	Apply their theoretical knowledge into solving of real-life business problems.	PSO 1, 2	R, U, & Ap
CO 2	Evaluate appropriate cost management and performance management techniques in case study exercises which exhibit real-life	PSO 2, 3	R, U, Ap, An, & E



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	business situations to enhance the quality of decision-making.		
CO 3	Understand the reflection of strategy crafted into cost management and performance management practices adopted by the same firm.	PSO 2 , 3	R, U, Ap, An, E, & C