



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: Management Accounting (CIMA)

Programme: B.Com. Costing (CIMA)

S. No.	On Completing B.Com. Costing (CIMA) 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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3	F.Y.B.Com.	1	10703C22	Financial Reporting (F1-A)
4	F.Y.B.Com.	2	20704C22	Managing Finance in a Digital World (E1-B)
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F.Y.B.Com. Semester 1

F.Y.B.Com. Semester 1			
Course Title	Introduction to Finance and the digital world (E1-A)	No. of Credits:04	
Course Code	10701C22		
S. No.	On Completing Introduction to Finance and the digital world (E1-A) student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	To examine the role of finance in the organization and the activities it performs to fulfil its role	1	R, U
CO 2	To describe the way in which data is used by finance functions.	1,3	R, U, An
CO 3	To understand the technology landscape and its impact on organizations and the finance function	1,3	R, U, An
F.Y.B.Com. Semester 1			
Course Title	P1(A) Cost Accounting	No. of Credits: 04	
Course Code	10702C22		
S.No.	On Completing P1(A) Cost Accounting student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Examine the importance of cost and cost drivers in production.	1,3	R, U, An
CO 2	Define costing and apply the following- Cost accumulation, allocation, apportionment and absorption, Standard costing, Variance analysis, Activity based costing and Digital costing	1,2	R, U, Ap, An
CO 3	Understanding the concept of budget and various budgetary controls	1,3	R, U, An



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Course Title:	Financial Reporting (F1-A)	No. of Credits: 04	
Course Code	10703C22		
S. No.	On Completing Financial Reporting (F1-A) student will be able to:	PSOs Addressed	Cognitive Levels
			R,U, Ap, An, E,C
CO 1	Identify regulators and describe their roles	1	R, U
CO 2	Apply corporate governance principle to financial reporting.	1, 2 ,3	R, U, Ap, An
CO 3	Identify and examine the main elements of financial statements with respect to single entity accounts.	1, 3	R, U, An
F.Y.B.Com. Semester 2			
Course Title	Managing Finance in a Digital World (E1-B)	No. of Credits: 04	
Course Code	20704C22		
S. No.	On Completing Managing Finance in a Digital World (E1-B) student will be able to:	PSOs Addressed	Cognitive Levels
			R,U, Ap, An, E,C
CO 1	To explain how the finance function interacts with the organization to create and preserve value	1,3,4	R, U, An, C
CO 2	To examine the contemporary transformation of the finance function in the digital era from roles that generate information to roles that turn information into insight and how finance communicates that insight to decision-makers.	1, 2, 3 ,4	R, U, Ap, An, C



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Course Title	Risks, Uncertainties and decision making in the short term (P1B)	No. of Credits: 04	
Course Code	20705C22		
S.No.	On Completing Risks, Uncertainties and decision making in the short term (P1B) student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Explain forecasting and its relationship with budgeting, Prepare master budgets. Conduct what-if analysis in budgeting, Describe the technologies available for improving budgeting.	1,2,3	R, U, Ap, An
CO 2	Apply the following to support short-term decision-making- Relevant cost analysis, Break-even analysis, Product mix decisions with constraints, Data and technology	1, 2, 3	R, U, Ap, An
CO 3	Explain the nature of risk and uncertainty in short term and apply basic sensitivity analysis to budgeting and short-term decision-making.	1, 2, 3	R, U, Ap, An
Course Title	Financial Statements and Working Capital Management (F1-B)	No. of Credits:04	
Course Code	20706C22		
S. No.	On Completing Financial Statements and Working Capital Management (F1-B) student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Identify and examine the main elements of financial statements and specific reporting standards.	1, 2, 3	R, U, Ap, An
CO 2	Examine the principle of taxation and calculate the tax	1, 2, 3	R, U, Ap, An
CO 3	Manage cash and working capital	1, 2, 3	R, U, Ap, An
S.Y.B.Com. Semester 3			



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Course Title	Managing Finance in a Digital World(E1)	No. of Credits:04	
Course Code	30701C19		
S. No.	On Completing Managing Finance in a Digital World(E1) student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Examine the role of finance in the organisation and the activities it performs to fulfil its role	1, 2, 3	R, U, Ap, An
CO 2	Describe the way in which data is used by finance function.	1, 2, 3	R, U, Ap, An
CO 3	Discuss the technology landscape and its impact on organisations and the finance function	1, 2	R, U, Ap
CO 4	Explain how the finance function interacts with the organisation to create and preserve value	1, 2, 3	R, U, Ap, An
CO 5	Examine the contemporary transformation of the finance function in the digital era from roles that generate information to roles that turn information into insight and how finance communicates that insight to decision-makers.	1, 2, 3	R, U, Ap, An
Course Title	Management Accounting (P1)	No of Credits: 04	
Course Code	30702C19		
S.No.	On Completing Management Accounting (P1) student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Examine the importance of cost and cost drivers in production	1,2	R, U, Ap
CO 2	Define costing and apply the following- Cost accumulation, allocation, apportionment and absorption, Standard costing, Variance analysis, Activity based costing and Digital costing	1, 2, 3	R, U, Ap, An



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CO 3	Explain forecasting and its relationship with budgeting, Prepare master budgets. Conduct what-if analysis in budgeting, Describe the technologies available for improving budgeting.	1, 2, 3 4 5	R, U, Ap, An C
CO 4	Apply the following to support short-term decision-making- Relevant cost analysis, Break-even analysis, Product mix decisions with constraints, Data and technology	1, 2, 3	R, U, Ap, An,
CO 5	Explain the nature of risk and uncertainty in short term and apply basic sensitivity analysis to budgeting and short-term decision-making.	1, 2,	R, U, Ap,

S.Y.B.Com. Semester 4			
Course Title	Financial Reporting (F1)	No of Credits: 04	
Course Code	30703C19		
S. No.	On Completing Financial Reporting (F1) student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Identify regulators and describe their roles	1, 3	R, U, An
CO 2	Apply corporate governance principle to financial reporting.	1, 2, 3	R, U, Ap, An
CO 3	Identify and examine the main elements of financial statements and specific reporting standards.	1, 2, 3	R, U, Ap, An
CO 4	Examine the principle of taxation and calculate the tax	1, 2, 3	R, U, Ap, An
CO 5	Manage cash and working capital	1, 2	R, U, Ap
S.Y.B.Com. Semester 4			
Course Title:	Managing Performance (E2)	No of Credits: 04	



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Course Code	40704C19		
S. No.	On Completing Managing Performance (E2) student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Examine the fundamentals of business models and how new business and operating models can be developed to improve the performance management.	1, 2, 4	R, U, Ap, An
CO 2	Examine and preserve value using Human capital as an intangible asset of the organisation	1, 2, 3	R, U, Ap, An
CO 3	Choose different styles of leadership to improve the performance of individuals so they can achieve organizational goals.	1, 2, 3	R, U, Ap, An
CO 4	Apply project management concepts and techniques to implement strategies effectively and efficiently.	1, 2, 3	R, U, Ap, An
CO 5	Develop employability, technical and professional skills.	1, 2, 3,	R, U, Ap, An



Course Title	Advanced Management Accounting (P2)	No. of Credits:04	
Course Code	40705C19		
S.No.	On Completing Advanced Management Accounting (P2) student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Apply cost management and cost transformation methodology to manage costs and improve profitability, Compare and contrast quality management methodologies.	1,2,3	R, U, Ap, An
CO 2	Apply data and explain the pertinent issue in decision-making process.	1, 2, 3	R, U, Ap, An
CO 3	Apply investment appraisal techniques to evaluate different projects.	1, 2,3,	R, U, Ap, An E



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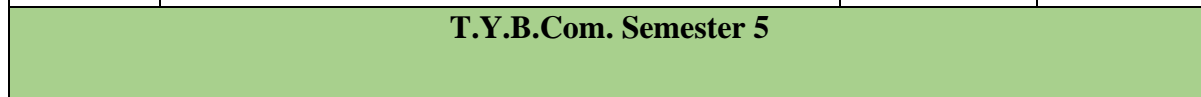
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CO 4	Discuss pricing strategies and explain the behavioural and transfer pricing issues related to the management of responsibility centres.	1, 2, 3	R, U, Ap, An, E
CO 5	Develop employability, professional and technical skills.	1, 2, 3, 4	R, U, Ap, An, E



Course Title	Advanced Financial Reporting(F2)	No. of Credits: 04	
Course Code	40706C19		
S. No.	On Completing Advanced Financial Reporting(F2) student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Compare and contrast types and sources of long-term funds and calculation of long-term funds.	1, 2, 3	R, U, Ap, An
CO 2	Explain relevant financial reporting standards for preparation of group accounts.	1, 2, 3	R, U, Ap, An
CO 3	Discuss the Six Capitals of Integrated Reporting	1	R, U,
CO 4	Analyse financial statements of organisations and recommend actions based on insights from the interpretation of financial statements with consideration of limitations.	1, 2, 3	R, U, Ap, An
CO 5	Develop employability, professional and technical skills.	1, 2, 3	R, U, Ap, An



T.Y.B.Com. Semester 5			
Course Title	Strategic Management -1(E3)	No of Credits: 04	
Course Code	50707C19		
S. No.	On Completing Strategic Management - 1(E3) student will be able to:	PSOs Addressed	Cognitive Levels



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			R,U, Ap, An, E,C
CO 1	Explain the purpose of strategy and discuss the types and levels of strategy along with outlining the strategy process	1, 2, 3	R, U, Ap, An
CO 2	Analyse the elements of the ecosystem and discuss drivers of change in the ecosystem and discuss the impact of the ecosystem on organisational strategy.	1, 2, 3	R, U, Ap, An, E
CO 3	Discuss the context of generating options and how to generate and develop options.	1, 2, 3	R, U, Ap, An
CO 4	Devise a digital strategy that enables the digital transformation of the organisation	1, 2, 3, 4	R, U, Ap, An, E, C
CO 5	Develop employability and technology skills	1, 2, 3, 4	R, U, Ap, An, E, C



Course Title	Risk Management -1(P3)	No. of Credits:04	
Course Code	50708C19		
S.No.	On Completing Risk Management -1(P3) student will be able to:	PSOs Addressed	Cognitive Levels
			R,U, Ap, An, E,C
CO 1	Compile sources and types of risk, evaluate and formulate ways of managing risk.	1,2,3	R, U, Ap, AN
CO 2	Anticipate risks associated with formulating strategy and Prepare strategies	1, 2	R, U, Ap, An, E, C
CO 3	Manage the sources and impact of reputational risks.	1, 2, 3	R, U, Ap, An
CO 4	Manage governance risks.	1, 2, 3	R, U, Ap, An, E
CO 5	Develop employability, professional and technical skills.	1, 2, 3,	R, U, Ap, An, E





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Course Title	Financial Strategy -1 (F3)	No. of Credits:04	
Course Code	50709C19		
S. No.	On Completing Financial Strategy -1 (F3) student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Formulate strategic financial objectives.	1, 2, 3,4	R, U, Ap, An, E
CO 2	Develop the strategic financial policy decisions and discuss the external influences on financial strategic decisions.	1, 2, 4	R, U, Ap, An, E, C
CO 3	Plan the capital structure of a firm.	1, 2, 3,4	R, U, Ap, An, E
CO 4	Structure long-term debt finance and equity finance	1, 2, 3, 4	R, U, Ap, An, E
CO 5	Develop employability, professional and technical skills.	1, 2, 3,	R, U, Ap, An
T.Y.B.Com. Semester 6			
Course Title:	Strategic Management -2(E3)	No. of Credits:04	
Course Code	60710C19		
S. No.	On Completing Strategic Management -2(E3) student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	CO1: Evaluate strategic options and produce strategy by the integration of choices into coherent strategy.	1, 2, 3	R, U, Ap, An, E
CO 2	CO2: Develop strategic performance management system and advise on resource allocation to support strategy implementation.	1, 2, 3	R, U, Ap, An



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CO 3	CO3: Understand change management techniques and methodologies.	1, 2, 3	R, U, Ap, An
CO 4	CO4: Describe the governance of digital transformation and analysis of digital transformation. Discuss the various elements of digital strategies.	1, 2, 3, 4	R, U, Ap, An, E, C
CO 5	CO5: Develop employability, professional and technical skills	1, 2, 3	R, U, Ap, An,
Course Title	Risk Management (P3) -2	No. of Credits:04	
Course Code	60711C19		
S.No.	On Completing Risk Management (P3) -2 student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Compile internal control systems, design and recommend internal controls for risk management.	1,2,3	R, U, Ap, An
CO 2	Assessing and managing risks and the effective planning and management of internal audit and internal audit investigations.	1, 2, 3	R, U, Ap, An
CO 3	Analyse cyber threats, formulate cyber security processes	1, 2,3,4	R, U, Ap, An, E, C
CO 4	Discuss cyber security tools and techniques, design and plan cyber risk reporting.	1, 2, 3, 4	R, U, Ap, An, E, C
CO 5	Develop employability, professional and technical skills.	1, 2, 3, 4	R, U, Ap, An, E, C
Course Title:	Financial Strategy -2 (F3)	No. of Credits:04	



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Course Code	60712C19		
S. No.	On Completing Financial Strategy -2 (F3) student will be able to:	PSOs Addressed	Cognitive Levels R,U, Ap, An, E,C
CO 1	Discuss and evaluate sources and types of financial risk and recommend ways to manage economic and political risks.	1, 2, 3, 4	R, U, Ap, An, E, C
CO 2	Recommend different valuation methods and report the strengths and weaknesses of each valuation method.	1, 2, 3,4,	R, U, Ap, An, E, C
CO 3	Strategize Listing of firms, Mergers and acquisitions and demergers and divestments	1, 2, 3	R, U, Ap, An
CO 4	Report on financial and non-financial objectives and analyse policy decision areas such as investment, financing, and dividend	1, 2, 3	R, U, Ap, An
CO 5	Develop employability, professional and technical skills.	1, 2, 3, 4	R, U, Ap, An, E, C

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

Department of Costing

Programme: B.Com with Accounting and Finance & Management Accounting

ACCA & CIMA (Honours)



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S. No.	On Completing B.Com with Accounting and Finance, Management Accounting- ACCA & CIMA (Honours) student will be able to:
PSO 1	Developing innovative and strategic thinking skills required by accountants in a fast-changing world need.
PSO 2	Equipping the students with the unique blend of skills like – technical and analytical skills, to develop business acumen, communication skills and professionalism.
PSO 3	Using various techniques for decision making in finance, costing, strategic decision making
PSO 4	Writing small research reports on issues related to accounting and finance with the help of primary and secondary data and giving recommendations

S.Y.B.Com. Semester 3

Course Title	Financial Modeling	No. of Credits: 04
Course Code	31620C19	



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Sr. No.	On Completing Financial Modeling student will be able to:	PSOs Addressed	Cognitive Levels R, U, Ap, An, E, C
CO 1	The student should be comfortable working in excel	PSO 1, 2, 4,	R, U, Ap & An
CO 2	The student should be able to use the various financial and other tools in excel.	PSO 1, 2, 3, 4	R, U, Ap, An
CO 3	Introduction to the various modelling techniques.	PSO 1, 2, 3, 4	R, U & Ap, An, E
CO4	Prepare reports and interpret data using excel.	PSO 1, 2, 3, 4	R, U & Ap, An E
CO5	Prepare the financial statements using excel.	PSO 1, 2, 4,	R, U, Ap & An

S.Y.B.Com. Semester 4

Course Title	Decision making using Statistical Techniques	No. of Credits:04	
Course Code	42620C19		
Sr. No.	On Completing Decision making using Statistical Techniques student will be able to:	PSOs Addressed	Cognitive Levels R, U, Ap, An, E, C
CO 1	Identify and calculate the risk and uncertainty in the business.	PSO 1, 2, 3	R, U & Ap, An
CO 2	Using the statistical techniques, arrive at the best possible decision	PSO 1, 2, 3, 4	R, U & Ap, An E
CO 3	Formulate policies for the optimum usage of resources.	PSO 1, 2, 3, 4	R, U & Ap, An ,E