

Course Outcomes of S.Y.B. Com (Revised 2017 Pattern)

- On completion of this course, students will be able to -

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1301-	Business Communication-I	CO1	Understand the principles and importance of communication.
				CO2	Determine the barriers of communication and adapt ways to overcome them.
				CO3	Apply Business Communication skills in professional life.
				CO4	Imbibe writing, listening, and reading skills with perfection.
				CO5	Evaluate the appropriate forms of digital communication such as blogs, websites, social media etc.
				CO6	Compose relevant need-based business correspondence.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1401-	Business Communication-II	CO1	Understand the relevance of soft skills in professional life.
				CO2	Adapt to diversity at workplace.
				CO3	Apply presentation skills for effective communication.
				CO4	Use technology as an effective tool for communication.
				CO5	Integrate life skills such as teamwork, negotiation, and networking in personal and professional life.
				CO6	Work in cross cultural settings.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1301 (A)-	Business Strategy-I (SBL)	CO1	Recognise the fundamental nature of strategy and strategic decisions.
				CO2	Justify the importance of auditor independence in all client-auditor situations (including internal audit) and the role of internal audit in compliance.
				CO3	Explore the Johnson, Scholes and Whittington model for defining elements of strategic management – the strategic position, strategic choices and strategy into action.
				CO4	Explore, using Porter’s Diamond, the influence of national competitiveness on the strategic position of an organisation.
				CO5	Evaluate the sources of competition in an industry or sector.
				CO6	Assess the opportunities and potential problems of pursuing different organisation strategies of product/market diversification from a national, multinational and global perspective.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1401 (A)-	Business Strategy-II (SBL)	CO1	Apply the Boston Consulting Group (BCG) and public sector matrix portfolio models to assist organisation in managing their organisational portfolios.
				CO2	Assess attitudes towards risk and risk appetite and how this can affect risk policy.
				CO3	Discuss from a strategic perspective the need to explore opportunities for adopting new technologies such as cloud and mobile technology within an organisation.
				CO4	Identify and analyse relevant data for decisions about new product developments, marketing and pricing.
				CO5	Evaluate, and if necessary, recommend improvements or changes to controls over the safeguard of information technology assets, to ensure the organisation’s ability to meet business objectives.
				CO6	Assess the need to safeguard of IT assets.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1302-	Corporate Accounting-I	CO1	Understand the various accounting standards.
				CO2	Draw Self balancing ledger for proprietary business forms.
				CO3	Understand the advanced issues in banking company account.
				CO4	Analyze the financial statement of banking company accounts.
				CO5	Understand the framework of Investment Accounting.
				CO6	Apply Accounting standard for construction Accounting and investment Accounting.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1402-	Corporate Accounting-II	CO1	Understand Company final Accounts as per the provisions of Companies Act 2013.
				CO2	Understand the revised format of Company's final Accounts.
				CO3	Prepare financial statements of joint stock companies.
				CO4	Recognise the procedure of reconstruction of companies.
				CO5	Explore the Computerised Accounting Environment.
				CO6	Apply Tally Accounting software for inventory management.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1302 (A)-	Corporate Accounting-I (F7)	CO1	Explain the conceptual framework of financial reporting.
				CO2	Understand the accounting for specific transactions in the financial statements.
				CO3	Discuss the application of the IFRS in practical aspects of a business.
				CO4	Demonstrate the relevant requirements of the IFRS to the various components of the financial statements.
				CO5	Evaluate the performance of an organization with reference to the IFRS in the Financial Reporting framework.
				CO6	Apply the IFRS in reporting of financial information for single companies and for groups in accordance with generally accepted accounting principles and relevant accounting standards.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1402 (A)-	Corporate Accounting-II (F7)	CO1	Explain the conceptual framework of group accounting.
				CO2	Understand the accounting for specific items in the consolidated financial statements.
				CO3	Discuss the accounting techniques for Specialised, not-for-profit, and public sector entities.
				CO4	Demonstrate the working of various accounting ratios to address the needs of the stakeholders.
				CO5	Evaluate the performance of an organization with reference to the IFRS in the Financial Reporting framework both individually & in a group.
				CO6	Apply the IFRS in reporting of financial information for single companies and for groups in accordance with generally accepted accounting principles and relevant accounting standards.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1303-	Business Economics-I (Macro)	CO1	Understand the concepts of macroeconomic variables.
				CO2	Differentiate Classical and Keynesian Economics.
				CO3	Compare the various theories of Money.
				CO4	Compute National Income using various methods.
				CO5	Analyse macroeconomic data.
				CO6	Develop team building and presentation skills.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1403-	Business Economics-II (Macro)	CO1	Understand the different theories of Business Cycle.
				CO2	Analyse the macroeconomic growth models.
				CO3	Examine the need of Monetary and Fiscal Policies in the economy.
				CO4	Compare the various sources of income and expenditure of the government.
				CO5	Explore inflationary situations in the economy.
				CO6	Develop critical thinking and analytical skills.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1304-	Business Management-I	CO1	Understand the basic concepts of business management.
				CO2	Interpret management thoughts given by Indian and Western management thinkers.
				CO3	Analyse the different functions of management.
				CO4	Explore the different organisational structures.
				CO5	Interpret sources and methods of recruitment.
				CO6	Analyse various techniques of direction.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1404-	Business Management-II	CO1	Understand the concept of motivation.
				CO2	Explore the theories of motivation.
				CO3	Analyze leadership traits of Indian leaders.
				CO4	Interpret the traits of leadership.
				CO5	Relate the concept of coordination and control to business Activities.
				CO6	Apply recent trends of management to business activities.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1305-	Elements of Company Law-I	CO1	Understand different types of companies.
				CO2	Comprehend formation of a company.
				CO3	Explore company promotion and constitution.
				CO4	Understand the role of directors and key managerial personnel.
				CO5	Explore provisions of company meetings.
				CO6	Analyse relevant case studies.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1405-	Elements of Company Law-II	CO1	Understand the Provisions of Dividends and Audit.
				CO2	Comprehend the role of SEBI.
				CO3	Explore provisions of the FEMA Act.
				CO4	Understand the E-Governance and E-Filing.
				CO5	Comprehend the role of National Company law tribunal (NCLT), Appellate Tribunal (NCLAT).
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1305 (A)-	Vocational Tax Procedure & Practice-V	CO1	Understand concept of Agricultural Income and Its Tax Treatment.
				CO2	Compute problems on Agricultural Income.
				CO3	Explore various exemptions while computing total income.
				CO4	Compute problems on various exemptions while computing total income.
				CO5	Compute individual tax liability.
				CO6	Comprehend the income of Charitable Trust and Co-op. Societies.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1405 (A)-	Vocational Tax Procedure & Practice- VII	CO1	Explore the genesis of GST.
				CO2	Understand the Basic concepts of GST.
				CO3	Comprehend the concept of Supply under GST.
				CO4	Explore the concept of Levy and Collection.
				CO5	Explore the term Time of Supply.
				CO6	Compute problems on GST.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1305 (B)-	Company Law-I (F4)	CO1	Understand the concepts of English law system.
				CO2	Comprehend provisions of contract act and law of torts.
				CO3	Understand case studies of a tort, contract act.
				CO4	Present various current law developments.
				CO5	Examine the relevance of judicial precedents of contract act, torts law.
				CO6	Explain of real-life application of case laws.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1405 (B)-	Company Law-II (F4)	CO1	Understand the concepts of the English law system.
				CO2	Comprehend provisions of capital and financing.
				CO3	Understand role, appointment, remuneration of directors.
				CO4	Present various current law developments.
				CO5	Examine the relevance of director roles, stock market requirements in current developments.
				CO6	Explain real-life application of case laws.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1306 (A)	Cost & Works Accounting-I	CO1	Understand the concepts of cost, costing & costing system.
				CO2	Explore the concept of Cost Accounting.
				CO3	Prepare cost sheets.
				CO4	Interpret the concept of Material costing.
				CO5	Comprehend labour cost.
				CO6	Understand Cost Accounting Standards.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1406 (A)	Cost & Works Accounting-II	CO1	Understand the concept of overheads in cost control process.
				CO2	Explain the methods of Absorption of overheads.
				CO3	Interpret the concept of over and under absorption of overheads.
				CO4	Explore Activity Based Costing.
				CO5	Understand Cost Accounting Standards.
				CO6	Analyse relevant cases.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1306 (B)	Business Administration-I	CO1	Understand the concept of Business Administration.
				CO2	Explore the various forms of Commercial and Non-Commercial Organisations.
				CO3	Interpret the role of business environment.
				CO4	Evaluate the impact of new policies on Business Administration.
				CO5	Analyse the various aspects of business promotion.
				CO6	Appraise the impact of recent trends in business.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1406 (B)	Business Administration-II	CO1	Understand the legal aspects of business.
				CO2	Explore the concept of Productivity.
				CO3	Analyse the concept of Industrial Sickness.
				CO4	Appraise the role of government in prevention of industrial sickness.
				CO5	Understand the importance of Business Alliances.
				CO6	Analyse the various types of business arrangements.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1306 (C)	Business Entrepreneurship-I	CO1	Understand the concept and role of entrepreneurship.
				CO2	Illustrate the importance of entrepreneurial competencies.
				CO3	Apply the theories of motivation in entrepreneurial development.
				CO4	Analyse the importance of creativity and innovation in entrepreneurship.
				CO5	Explore different tools and techniques of creativity.
				CO6	Appreciate the importance of collective entrepreneurship.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1406 (C)	Business Entrepreneurship-II	CO1	Understand different sectors of Indian economy.
				CO2	Develop relationship between entrepreneurship and different sectors.
				CO3	Analyse the various forms of business arrangements.
				CO4	Conceptualize franchising and outsourcing as an opportunity to entrepreneurs.
				CO5	Explore different acts and legislations applicable for entrepreneurship.
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1306 (D)	Business Statistics-I	CO1	Understand the terms of combinatorial mathematics.
				CO2	Comprehend the concepts of permutation, combination, functions, multiple regression and correlation.
				CO3	Explore the concept of vital statistics.
				CO4	Explore the concept of time series analysis.
				CO5	Understand the concept of fitting of line and second degree curve.
				CO6	Apply different formulae, methods and techniques learnt across all the units to solve problems.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1406 (C)	Business Statistics-II	CO1	Understand the concepts of probability.
				CO2	Explore the concepts, properties and basic differences of different univariate and bivariate discrete distributions and continuous distributions.
				CO3	Comprehend the concept of discrete probability distributions.
				CO4	Understand the continuous univariate probability distributions.
				CO5	Comprehend the concept of bivariate discrete probability distributions.
				CO6	Apply different formulae, methods and techniques learnt across all the units to solve problems.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1306 (E)	Marketing Management-I	CO1	Understand various business components.
				CO2	Illustrate the importance of marketing values to stakeholders.
				CO3	Explore marketing cost analysis.
				CO4	Understand the factors affecting customers' buying behaviour.
				CO5	Evaluate buying decision process.
				CO6	Analyse the market research process.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1406 (E)	Marketing Management-II	CO1	Understand the marketing planning process.
				CO2	Compare the different stages in product life cycle.
				CO3	Explore the concept of SWOT analysis.
				CO4	Evaluate the product positioning strategies.
				CO5	Identify marketing strategies.
				CO6	Analyse product placement opportunities.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1306 (F)	Banking & Finance I	CO1	Explore the evolution of banking in India.
				CO2	Understand the Structure of Indian Banking System.
				CO3	Understand the role of Central Bank.
				CO4	Analyse the functions of Reserve Bank of India.
				CO5	Compare Public and Private Sector Banks.
				CO6	Evaluate the working of Foreign Banks in India.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1406 (F)	Banking & Finance II	CO1	Understand the evolution of RRBs and NABARD.
				CO2	Evaluate the role of RRBs and NABARD.
				CO3	Understand the concept of Co-operative Credit System in India.
				CO4	Compare Commercial and Co-operative Banks.
				CO5	Analyse recent trends in Banking Sector in India.
				CO6	Interpret the impact of Banking Sector Reforms.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1306 (G)	Vocational Tax Procedure & Practice-VI	CO1	Explore concept of Return of Income.
				CO2	Understand concept of Tax Collection at Source.
				CO3	Comprehend concept of Deduction of Tax at Source.
				CO4	Compute problems on TDS.
				CO5	Explore concept of Advance Payment of Tax.
				CO6	Compute problems on Late Fees and Interest on Late Payment of taxes.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1406 (G)	Vocational Tax Procedure & Practice- VIII	CO1	Identify the category of persons exempt from GST.
				CO2	Understand the provisions of Location of Supplier and Place of Supply.
				CO3	Explore concept of Value of Supply.
				CO4	Comprehend Composition Levy schemes.
				CO5	Compute GST Liability.
				CO6	Explore relevant provisions of Professional Tax.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1306 (H)	Strategic Finance-I	CO1	Understand the concepts of the four basic financial statements and apply the learning to Integrated reporting (IR), Integrated Thinking, and the Integrated Report. Identify and describe the major differences between US GAAP and IFRS
				CO2	Understand the 5-Steps approach to revenue recognition, per USGAAP.
				CO3	Understand the valuation and accounting for Cash & Cash Equivalents, Accounts Receivable, Notes Receivable, Transfers & Servicing of Financial Assets, Accounts Payable, Employee-related Expenses Payable, Cost of Goods Sold and Inventory.
				CO4	Learn the different depreciation methods, amortization and impairment of intangible assets.
				CO5	Distinguish between finance and operating leases and learn about the presentation of these items on the financial statements.
				CO6	Learn about transactions affecting the equity including paid-in-capital, retained earnings and the effect on shareholder's equity upon issuance of stock dividends and stock splits.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1406 (H)	Strategic Finance-II	CO1	Identify the characteristics of successful strategic plans as well as the factors (both internal and external) effecting strategy. Develop an understanding of long-term mission and goals, and the various strategic planning models and analytical techniques.
				CO2	Develop an awareness and understanding of the various budgeting concepts and methodologies so as to successfully prepare the budgetary statement.
				CO3	Comprehend forecasting techniques and interpret annual profit plans to provide projections of cash flow and financial statements.
				CO4	Analyse performance against operational goals using measures based on revenue, manufacturing costs, nonmanufacturing costs, and profit depending on the type of centre or unit being measured.
				CO5	Identify and understand different types of responsibility centres and the allocation of costs among various organizational segments.
				CO6	Develop an understanding of the importance of performance measures and their relation to strategic and operational goals and objectives as well as perform various profitability analyses. Students will also learn to identify key performance indicators (KPI) and understand the importance of those indicators in evaluating a firm.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1306 (I)	Costing-I (F5)	CO1	Explain the concepts of cost & management accounting.
				CO2	Comprehend various techniques used in cost & management.
				CO3	Examine risks and uncertainty inherent in business and control those risks.
				CO4	Apply decision-making techniques to facilitate business decisions.
				CO5	Compare & contrast various decisions making techniques.
				CO6	Understand how to promote efficient and effective use of scarce business resources.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1406 (I)	Costing-II (F5)	CO1	Explain the concepts of budgeting.
				CO2	Identify various techniques used in budgeting & standard costing.
				CO3	Discuss performance management information and measurement systems.
				CO4	Apply appropriate budgeting techniques and methods for planning and control.
				CO5	Evaluate the performance of an organization from both a financial and non- financial viewpoint.
				CO6	Design standard costing systems to measure and control business performance and to identify remedial action.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Three	1307-	Financial Management-I (F9)	CO1	Explain the concepts of financial management.
				CO2	Understand the financial management function & components of financial management environment.
				CO3	Discuss various investment appraisal & working capital techniques.
				CO4	Demonstrate the application of working capital management with reference to inventories, receivables, payables & cash.
				CO5	Appraise various projects in the light of the capital budgeting parameters.
				CO6	Apply the conceptual knowledge gained to diverse practical situations in business finance.
Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1407-	Financial Management-II (F9)	CO1	Explain the concepts of business finance, business valuation & risk management.
				CO2	Understand the techniques & methods of business valuation & risk management.
				CO3	Discuss various models for valuation of shares & hedging techniques for interest rate risk & foreign exchange risk.
				CO4	Demonstrate the application of risk management techniques in the light of different types of risks.
				CO5	Appraise business valuation proposals from the point of view of mergers & acquisitions.
				CO6	Apply the conceptual knowledge gained to diverse practical cases in international business.

Class	SEM	Course Code	Course Name	Course Outcome	
S. Y. B. Com	Four	1408-	A Course in environmental Awareness	CO1	Understand various environmental problems.
				CO2	Inculcate skills for preparedness of potential disasters and environmental management planning.
				CO3	Develop a concrete understanding of the integrated perspective of the environment.
				CO4	Apply environmental scientific concepts in day-to-day life.
				CO5	Cope up with environmental situations.
				CO6	Develop environmental consciousness.