

Ramaiah University of Applied Sciences

New BEL Road, MSR Nagar, Bangalore – 560054



**RAMAIAH
UNIVERSITY**
OF APPLIED SCIENCES

PO, PSO, PEO & CO

Programme: B.Com (Hons) in Accounting and Finance

Programme Code: 016

Programme Outcome (PO)

Programme Specific Outcome (PSO)

Programme Educational Objectives (PEO)

Course Outcomes (CO)

Registrar
M.S. Ramaiah University of Applied Sciences
Bangalore - 560 054

Approved in 23rd ACM (Resolution 23.05) held on 15th July 2021

Head of the Department
Faculty of Management and Commerce
M.S. Ramaiah University of Applied Sciences
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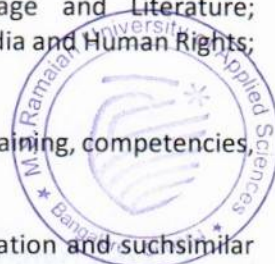
Faculty of Management and Commerce (FMC)

Programme Name: B.Com (Hons) in Accounting and Finance

Programme Outcomes (POs)

B.Com (Hons) graduates will be able to:

- PO-1. Knowledge and Understanding:** Gain fundamental knowledge of accounting, finance, mathematics, economics, taxation, banking and management
- PO-2. Knowledge and Application:** Apply laws, regulations and procedures to establish, direct and manage commercial operations.
- PO-3. Hands On:** Apply and exhibit the competency to deal with the tax structure, financial planning and modalities for its compliance
- PO-4. Problem Analysis:** Analyse business problems, interpret data and arrive at meaningful conclusions involving statistical inferences
- PO-5. Decision Making:** Apply accounting, costing, banking and finance tools and techniques to analyse and solve commercial and business problems
- PO-6. Ethics:** Apply ethical principles of commerce, business and professional responsibilities to develop sustainable business solutions to have positive impact on society and environment
- PO-7. Communication skills:** Effectively communicate with prospective employers and demonstrate effective oral and written communication to the organization and its stakeholders.
- PO-8. Individual and Teamwork:** Ability to work as an individual and as member of a team, to plan and to integrate knowledge of various commerce and management disciplines
- PO-9. Leadership:** Demonstrate knowledge and understanding of the commerce and management principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments
- PO-10. Lifelong Learning:** Analyse the need for ability to engage in independent and lifelong learning in broader business context and prepare according to the changes
- PO-11. Ability Enhancement:** knowledge enhancement through Language and Literature; Environmental Science and Sustainable Development; Constitution of India and Human Rights; Project Management
- PO-12. Skill Enhancement/ Vocational Courses:** Aimed at providing hands-on-training, competencies, skills, etc. like Computer Applications, Professional Communication
- PO-13. Value Added Courses:** Inculcate ethics, culture, soft skills, sports education and such similar values to students which will help in all round development of students



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Programme Specific Outcomes (PSOs)

At the end of the B.Com programme, the graduate will be able to:

- PSO-1. Apply the knowledge in Accounting, Finance, Banking, Taxation and Functional Areas of Management to develop innovative and optimal solutions to real-world problems
- PSO-2. Adapt to changing business environment and apply tools to analyse financial and business problems to provide effective solutions
- PSO-3. Demonstrate the leadership qualities and strive for the betterment of organization, environment, and society
- PSO-4. Appreciate and adopt the importance of life-long learning through professional development, practical training, and specialized certifications and research

Program Educational Objectives (PEOs)

The objectives of the B.Com Programme are to:

- PEO-1. Provide students with a strong foundation in Accounting, Finance, Banking and Management to enable them to devise and deliver efficient solutions to commerce and management problems.
- PEO-2. Impart analytical skills to analyse Investment Decisions, Capital Structure, Budgeting and Cognitive Skills to deal with tax structure, planning and modalities for its compliance
- PEO-3. Provide sound theoretical and practical knowledge of Accounting, Finance, Banking, Functional Areas of Management and Entrepreneurial Skills to enable students to contribute to the well-being and welfare of the society through problem-solving and research initiatives
- PEO-4. Inculcate strong human values, ethics and social, interpersonal and leadership skills required for professional success in evolving global professional environment

Course Outcomes (COs)

Course Title & Code: Financial Accounting - I (COC101A)

After the successful completion of this course, the student will be able to:

- CO-1. Explain the concept of business organisation and principles of accounting
- CO-2. Explain the concept of business organisation and principles of accounting
- CO-3. Discuss the concept of depreciation and its methods
- CO-4. Prepare financial statement for sole proprietary business / partnership firm/ company
- CO-5. Analyse reforms in preparation of final accounts under sole proprietary / partnership firm/company


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Course Outcomes (COs)

Course Title & Code: Law and Practices of Banking (COC102A)

After the successful completion of this course, the student will be able to:

- CO-1. Explain the laws and practices of banking in India
- CO-2. Explain the concept of negotiable instruments
- CO-3. Describe the importance of the central bank and commercial banks
- CO-4. Discuss the role of a banker in risk management
- CO-5. Analyse the importance of technology reforms in the banking sector

Course Outcomes (COs)

Course Title & Code: Business Economics (COC103A)

After the successful completion of this course, the student will be able to:

- CO-1. Explain concepts and theories of economics
- CO-2. Describe the concept of supply and demand function
- CO-3. Determine consumer's utility maximization and social welfare
- CO-4. Discuss the pricing objectives and market structures
- CO-5. Calculate and interpret elasticity of demand and supply

Course Outcomes (COs)

Course Title & Code: Computer Applications (BAM101A)

After the successful completion of this course, the student will be able to:

- CO-1. Create professional-quality documents
- CO-2. Identify, categorize, record, store and process the office data and records effectively
- CO-3. Perform arithmetic, logical, referencing and financial functions using MS Excel
- CO-4. Analyse data using pivot tables and what-if analysis
- CO-5. Develop laboratory report in the prescribed format

Course Outcomes (COs)

Course Title & Code: English for Communication 1 (TSM101A)

After the successful completion of this course, the student will be able to:

- CO-1. Identify the nuances of communication skills
- CO-2. Apply the concepts of grammar in written communication
- CO-3. Apply professional etiquette as appropriate

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- CO-4. Practice extempore and basic conversation skills
- CO-5. Practice comprehension skills
- CO-6. Compose precise paragraphs as per the given topic

Course Outcomes (COs)

Course Title & Code: Business Environment (COC106A)

After the successful completion of this course, the student will be able to:

- CO-1. Explain the basic concepts of business and vision, mission of the organisation
- CO-2. Describe the external environmental factors
- CO-3. Discuss the various challenges and problems faced by organizations
- CO-4. Categorize the public, private, joint and cooperative sectors and its formation procedures
- CO-5. Present the need for corporate social responsibility and their barriers

Course Outcomes (COs)

Course Title & Code: Financial Accounting – II (COC107A)

After the successful completion of this course, the student will be able to:

- CO-1. Explain the concept of hire purchase, consignment and insurance claims
- CO-2. Describe the practices of accounting for joint venture
- CO-3. Discuss the procedural steps to prepare accounts for branches, departments and joint ventures
- CO-4. Apply the concept of financial accounting to determine share capital and debentures values
- CO-5. Apply accounting concepts and principles to assess value of insurance claims

Course Outcomes (COs)

Course Title & Code: Direct Taxation – I (COC108A)

After the successful completion of this course, the student will be able to:

- CO-1. Explain the concepts and principles of direct taxes in India
- CO-2. Determine the residential status of an Assessee
- CO-3. Compute taxable income under salary head and tax liability of an Assessee
- CO-4. Discuss the tax provisions relevant to House Property
- CO-5. Analyse the impact of tax reforms on Assessee


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Course Outcomes (COs)

Course Title & Code: Internship (COU101A)

After the successful completion of this course, the student will be able to:

- CO-1. Discuss the vision, mission, core values and structure of the organisation in the selected industry
- CO-2. Analyse the business objectives of the Organisation and its Strategic Business Units (SBUs)
- CO-3. Discuss the financial wealth of the organisation using relevant techniques
- CO-4. Discuss the functions, responsibilities and inter-relationships of the department(s) to meet business objectives

Course Outcomes (COs)

Course Title & Code: Training (COU102A)

After the successful completion of this course, the student will be able to:

- CO-1. Identify a management related training in their area of study / Certification course through various MOOC websites
- CO-2. Develop MOOC / Certification Program Notes to meet ILO
- CO-3. Analyze student feedback to initiate corrective actions in his/her teaching/training
- CO-4. Apply the acquired skills from the training / certification Program

Course Outcomes (COs)

Course Title & Code: Environmental Studies (BTN101A)

After undergoing this course students will be able to:

- CO-1. Illustrate the multidisciplinary nature of environmental studies and recognize the need for public awareness
- CO-2. Explain the various natural resources and their associated problems, ecosystem, and environmental pollution
- CO-3. Analyse the concept of ecosystem and classify various types
- CO-4. Compare biodiversity at local, national and global levels
- CO-5. Discuss various social issues pertaining to environment including sustainable development and energy issues


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