



The Byramjee Jeejeebhoy College Of Commerce

(Affiliated to University of Mumbai)
33, M. Karve Marg, Opp. Charni Road Rly. Station
Mumbai 400 004.
Tel. 2388 9094 / 2385 1928
Email : byramjee_college@yahoo.com

Public Trust No. : C137

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PROGRAMME OUTCOMES

The College is affiliated to the University of Mumbai. Thus, the college follows the guidelines and syllabus prescribed by the Affiliated University.

PROGRAMME: COMMERCE

Programme Outcomes

PO1 - Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.

PO2 - Develops communication skills and build confidence to face the challenges of the corporate world.

PO3 - Enhances the capability of decision making at personal and professional levels.


PO4 – Makes students industry ready and develop various managerial and accounting skills for better professional opportunities.

PO5 - Develops entrepreneurial skills amongst learners.

PO6 - Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

PO7 - Thus, after completing their graduation learners develop a thorough understanding of the fundamentals in Commerce and Finance.

Program Specific Outcomes


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I. B.Com


PSO1 - Learners venture into Managerial positions, Accounting areas, Banking Sectors, Auditing, Company Secretaryship, Teaching, Professor, Stock Agents, Government Employment etc.

PSO2 - Enables learners to prove themselves in different Professional examinations like CA, CS, CAT, GRE, CMA, MPSC, UPSC etc.

PSO3 -Learners further move towards research in the field of Commerce.

PSO4- Enables students to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business start up.

PSO5 – The vast syllabi covers various fields of commerce and accountancy which helps students grasp practical and theoretical knowledge.


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II. B.Com (Accounting and Finance)

PSO1 - The course helps aspirants to acquire knowledge in the field of accounting, taxation, auditing, risk management, financial accounting, managerial economics, business law and business communications.

PSO2 - Learners can pursue careers as financial experts and also develop a better understanding of the markets as this course gives an in-depth understanding of the essential qualities and areas of expertise required for such jobs.

PSO3 - Students get opportunities to explore many career paths like investment and portfolio management, stock market, security analysis, mutual fund and capital market analysis, accounting field, financial field etc.

PSO4 - The programme aims to develop professional skills among students and build a strong foundation in accounts, Finance and Ethics which will benefit themselves as well as the society


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Semester wise Course Outcomes

I. B. Com

• Semester I

Sr. No.	Name of the Course	Program Code	Outcomes
1.	Commerce	22300001	<ul style="list-style-type: none">• Transmits understanding of basic concepts of business along with setting business unit and logical provisions for initiating business.• Gives clue to learners on entrepreneurship and exposes them to problems and prospects of women entrepreneurs.• Conveys to the learners the current trends in business
2.	Accountancy	22300001	<ul style="list-style-type: none">• Inculcates knowledge of various accounting concepts and policies.• Introduces the students to working knowledge of Accounting Standards issued by the ICAI.
3.	Economics	22300001	<ul style="list-style-type: none">• Familiarizes the students with the basic concepts of micro economics and its applications to business situations.• Guides the students towards understanding the real world market situations & business applications.
4.	Foundation Course	22300001	<ul style="list-style-type: none">• Creates understanding of multi-lingual, multi religious, multi-cultural nature & political nature of Indian society.• Creates understanding of the Indian Constitution & the disparity in Indian society
5.	Business Communication	22300001	<ul style="list-style-type: none">• Corporate communication helps future managers and employees in performing managerial functions smoothly.• Creates awareness, imparts knowledge, shapes attitudes and overall improves overall interaction between people.
6.	Environmental Studies	22300001	<ul style="list-style-type: none">• Makes students learn the role of environment and ecosystem.• Creates awareness about the relationship between population & environment.
7.	Mathematics and Statistics	22300001	<ul style="list-style-type: none">• Introduces mathematics & statistics to undergraduate students of commerce so that they can use them in the field of commerce & industries to solve the real life problems.• Facilitates decision making with the help of decision making techniques

M. Karve
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• Semester II

Sr. No.	Name of the Course	Program Code	Outcomes
1.	Commerce	22300001	<ul style="list-style-type: none">• Makes learners understand the fundamentals of services, and plans regarding various strategies to increase service and trends in services.• Imparts knowledge related to retail changes in India with global perspective and converses on problems and prospects in retailing.• Furnishes details regarding BPO, KPO and various e-commerce activities focusing on logistics
2.	Accountancy	22300001	<ul style="list-style-type: none">• Understands the techniques of consignment, Branch and Accounting methods.• Acquaints learners with knowledge regarding accounting procedures related fire Ins. claims and the process of claims.
3.	Economics	22300001	<ul style="list-style-type: none">• Enables understanding of the relationship between different market structures and how they compare and contrast with one another.• Enables understanding of how a firm sets price for its products by using different methods.
4.	Foundation Course	22300001	<ul style="list-style-type: none">• Makes learners understand different evolution of Human Rights.• Creates the basic understanding about the issues related to economic changes and its impact on different fields.
5.	Business Communication	22300001	<ul style="list-style-type: none">• Equips the students to learn the principles of effective communication so that they can communicate with confidence in the corporate world.• Imparts the techniques of group discussion, the guidelines of preparing for the interview along with the knowledge of drafting different formats of letters like inquiry, sales, marketing, claim, adjustments, appointment and termination.
6.	Environmental Studies	22300001	<ul style="list-style-type: none">• Makes students aware about waste management.• Exposes learners to the impact of Industrial development on Agriculture.
7.	Mathematics and Statistics	22300001	<ul style="list-style-type: none">• Prepares students to develop skills to solve financial problems.• Creates awareness of applications of Derivatives to concepts in Economics.


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• Semester III

Sr. No.	Name of the Course	Program Code	Outcomes
1.	Accountancy and Financial Management	22300001	<ul style="list-style-type: none">• Updates students with working knowledge of accounting standards issued by ICAI.• Imparts conceptual knowledge of various accounting concepts, conventions and policies..
2.	Introduction to Management Accounting	22300001	<ul style="list-style-type: none">• Enables them to know the concept of capital budgeting with reference to time value of money.• Enables understanding of the functions, advantages, limitations of management accounting.
3.	Commerce	22300001	<ul style="list-style-type: none">• Creates understanding of the concept of management along with evolution of management.• Let's students become aware about universal application of functions of Management..
4.	Business Economics	22300001	<ul style="list-style-type: none">• Creates awareness among students about various economic conditions of macro - economics such as inflation, unemployment etc.• Examines the economy as a whole and inspires a consistent way of thinking about key macroeconomic phenomena.
5.	Advertising	22300001	<ul style="list-style-type: none">• Updates students about current trends in advertising.• Acquaints students about various tools of IMC and careers in advertising
6.	Foundation course	22300001	<ul style="list-style-type: none">• Gives basic understanding on issues related to human rights violations, ecology and urban-rural disparities in access to health and education.• Creates the importance of developing scientific temper towards technology and its use in everyday life.
7.	Business Law	22300001	<ul style="list-style-type: none">• Provides a brief idea about the frame work of Indian business law.• Familiarizes the students with case law studies related to business law.


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• Semester IV

Sr. No.	Name of the Course	Program Code	Outcomes
1.	Introduction to Auditing	22300001	<ul style="list-style-type: none">• Imparts knowledge of audit planning, procedures and documentation and assurance standards.• In stills elementary understanding of internal control and internal audit.
2.	Accountancy and Financial Management	22300001	<ul style="list-style-type: none">• Imparts conceptual knowledge of various accounting concepts, conventions and policies. • Inculcates knowledge about accounting methods, practices and techniques particularly pertaining to joint stock companies.
3.	Commerce	22300001	<ul style="list-style-type: none">• Provides basic knowledge of production management, inventory management, and quality management.• Updates learners with recent trends in finance
4.	Business Economics	22300001	<ul style="list-style-type: none">• Enables students to understand the primary functions of government like revenue, expenditure, debt and helps to analyze budget. • Provides students with the tools to understand the underlying concepts and practical trade offs entailed in public finance policy alternatives
5.	Advertising	22300001	<ul style="list-style-type: none">• Creates understanding of the construction of effective advertisement.• Highlights the role of advertising for the success of brands and its importance within the marketing function of the company.
6.	Foundation course	22300001	<ul style="list-style-type: none">• Develops a basic understanding about rights of citizen, ecology, role of modern technology. • Provides an overview of significant skills required to address competition in career choices.
7.	Business Law	22300001	<ul style="list-style-type: none">• Acquaints students with laws related to Indian Companies' Act 2013, IPR, Partnership Act 2008, and Consumer Protection Act.• Provides a brief idea about the frame work of Indian business laws.


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• Semester V

Sr. No.	Name of the Course	Program Code	Outcomes
1.	Financial Accounting and Auditing Paper	22300001	<ul style="list-style-type: none">• Creates awareness about company accounts with provision of various companies act.• Provides knowledge about the buyback of shares, investment account with their accounting treatment
2.	Cost Accounting and Auditing Paper	22300001	<ul style="list-style-type: none">• Impacts the knowledge of various costs on the basis of element behavior and functions.• Helps in ascertaining the cost of material and labour.
3.	Commerce (Marketing)	22300001	<p>Intercepts and familiarizes students with different and basic concepts of marketing mix, MIS and Marketing Research.</p> <ul style="list-style-type: none">• Updates students about marketing challenges faced by marketing managers in 21st century.• Makes students aware about competitive strategies for market leader, and various aspects of market.
4.	Business Economics	22300001	<ul style="list-style-type: none">• Assess the performance of commercial banks in agricultural credit.• Identifies and explains economic concepts and theories related to the behavior of economic agents, markets, industry legal institutions, social norms and government policies.
5.	Direct Taxation (Elective)	22300001	<ul style="list-style-type: none">• Creates an understanding of the basic concept of Direct Tax and basic definition related to Direct Tax and assessee.• Provides learners an idea of the process and techniques of calculation of taxability and tax liability.
6.	Export Marketing (Elective)	22300001	<ul style="list-style-type: none">• Furnishes learners with basic concepts and global framework for export marketing.• Instructs learners about basic financial incentives and updates them with current trends in export marketing.
7.	Computer Systems and Applications (Elective)	22300001	<ul style="list-style-type: none">• Provides basic understanding of how communication occurs in computing environment with knowledge of Internet and Network.• Makes students aware of Database structures and how to sort day to day office records by the use of simple queries in Database.• Cultivates knowledge of MS-Excel and its use in office environment


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• Semester VI

Sr. No.	Name of the Course	Program Code	Outcomes
1.	Financial Accounting and Auditing Paper	22300001	<ul style="list-style-type: none">• Imparts knowledge about accounting treatment of amalgamation of companies, Foreign currency transactions.• Helps students in gaining practical knowledge of accountancy
2.	Cost Accounting and Auditing Paper	22300001	<ul style="list-style-type: none">• Creates understanding on the various techniques of costing like Contract, Process, Standard and Marginal.• Imparts knowledge on various emerging concept of cost accounting like cycling costing, Bench Marking etc.
3.	Commerce (HRM)	22300001	<ul style="list-style-type: none">• Refurbishes students with fundamental aspects of HRM, the role, functions and process of HRM.• Explains students the applications of HRIS and different theories of leadership and motivation.• Updates learners with recent trends in HRM and make students aware about challenges faced by HR managers.
4.	Business Economics	22300001	<ul style="list-style-type: none">• Creates an understanding of the nature of International Trade and the nature of International organization such as the United Nations, the International Bank for Reconstruction and Development (World Bank), International Monetary Fund, World Trade Organization and their effects on business.• Creates understanding of the rate of exchange and how the rate of exchange is determined.
5.	Indirect Taxation (Elective)	22300001	<ul style="list-style-type: none">• Enables learners to acquire the knowledge of Goods and Services• Explores the process of Registration, place and value of supply and computation of tax liability
6.	Export Marketing (Elective)	22300001	<ul style="list-style-type: none">• Provides information regarding product planning and pricing decisions for export marketing• Instructs students regarding various sources of export finance and provides knowledge regarding export procedure and documentation.
7.	Computer Systems and Applications (Elective)	22300001	<ul style="list-style-type: none">• Familiarizes students of E-Commerce infrastructure and the use of it in today's Digital age.• Gives knowledge of programming platform to students by use of VB scripting language• Enhances the use of Excel office productivity tools.


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2. B.Com (Accounting and Finance)

• Semester I

Sr. No.	Name of the Course	Program Code	Outcomes
1.	Financial Accounting	22300002	<ul style="list-style-type: none">• Provides knowledge of various accounting concepts , conventions and policies by ICAI. • Inculcates the techniques, methods and practice of preparing final accounts, hire purchase accounting and Departmental accounting
2.	Cost Accounting	22300002	<ul style="list-style-type: none">• Imparts knowledge of various costs on the basis of elements of cost, behaviour and functions. • Helps in ascertaining the cost of material labour and overhead allocation.
3.	Financial Management	22300002	<ul style="list-style-type: none">• Enables learning of the basic concept of financial management, investment and capital investment options. • Provides knowledge of long term investment decisions, planning and risk of investment projected with it.
4.	Business Communication	22300002	<ul style="list-style-type: none">• Provides students with basic understanding of the concepts of business , communication and public relation. • Develops critical understanding of different practices associated with business communication.
5.	Business Economics	22300002	<ul style="list-style-type: none">• Familiarizes students learn micro economics and its application to business. • Acquires sound knowledge of Business economics and its application through case study methods and provides an understanding of the decision making process .
6.	Foundation course	22300002	<ul style="list-style-type: none">• Creates an understanding of multi- lingual, multiethnic, multi religious and multi- cultural nature. • Creates an understanding of disparity in the society and highlights important aspects of Indian constitutions.
7.	Commerce	22300002	<ul style="list-style-type: none">• Creates understanding of the basics of business environment in modern world. • Makes the learners understand the challenges of operating Business and measures to overcome these challenges.


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• Semester II

Sr. No.	Name of the Course	Program Code	Outcomes
1.	Financial Accounting	22300002	<ul style="list-style-type: none">• Enhances understanding of the techniques of consignment, Branch and their Accounting methods.• Acquaints students with the knowledge of accounting procedures r
2.	Auditing	22300002	<ul style="list-style-type: none">• Imparts knowledge of Audit, types of audit , principles and techniques of auditing.• Enables to gain knowledge of audit planning and Documentation
3.	Business Mathematics	22300002	<ul style="list-style-type: none">• Introduces financial maths and develops skill to solve financial problems.• Enables understanding the concept of shares, mutual funds and investment management.
4.	Business Communication	22300002	<ul style="list-style-type: none">• Demonstrates effective use of communication technology.• Develops effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups.
5.	Innovative Financial Services	22300002	<ul style="list-style-type: none">• Familiarizes learners with the fundamental aspects of various issues related with financial services.• Gives a comprehensive overview of emerging financial services in the light of globalization.
6.	Foundation course	22300002	<ul style="list-style-type: none">Discusses the issue of control access and misuse of technology.• Provides an overview of significant skills required to address competitions in career choices.
7.	Business Law	22300002	<ul style="list-style-type: none">• Provides basic knowledge regarding creation of contract.• Provides the knowledge regarding negotiable instruments and remedies in case of dishonor of instruments.


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• Semester III

Sr. No.	Name of the Course	Program Code	Outcomes
1.	Financial Accounting	22300002	<ul style="list-style-type: none">• Assists students to develop their understanding of the Topics in Accounting for Partnership.• Enables understanding of the Provisions of AS11
2.	Costing	22300002	<ul style="list-style-type: none">• Familiarises various cost accounting techniques and procedures• Provides an overview of other cost accounting methods used in business.
3.	Taxation	22300002	<ul style="list-style-type: none">• Identify the technical terms related to Income Tax• Determine the residential status of an individual and scope of total income.
4.	Foundation Course	22300002	Provides knowledge about overview of financial system like inflation and interest.. <ul style="list-style-type: none">• Imparts knowledge about various financial instruments and financial services.
5.	Business Law	22300002	<ul style="list-style-type: none">• Make the students understand about business and corporate law.• Develop knowledge on contract and various types of contracts.• To help the students to understand the concept of sale of goods.
6.	Business Economics	22300002	<ul style="list-style-type: none">• Imparts knowledge about Macro Economics along with inflation, fiscal policy etc.• Updates students about the open economy with International Trade
7.	Information Technology	22300002	<ul style="list-style-type: none">• Provides fundamental computing knowledge and empowers the use of office productivity tools.• Familiarizes students with E-Commerce infrastructure and Electronic Payment systems used in today's Digital age.


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• Semester IV

Sr. No.	Name of the Course	Program Code	Outcomes
1.	Financial Accounting	22300002	• Helps students in preparing Final Accounts in vertical form. • Provides knowledge about the procedure and Provision of Redemption of Preference Shares and Debentures.
2.	Management Accounting	22300002	• Enables understanding of functions, advantages, limitations of Management Accounting. • Acquaints the students with basic techniques of analysis and interpretation of financial statements.
3.	Taxation	22300002	• Helps students to know Various Tax Procedure. • Updates students with Current Taxation Policies.
4.	Information Technology	22300002	• Provides knowledge on fundamental sense of business process management in a highly competitive IT infrastructure. • Provides computerized Accounting and Auditing knowledge
5.	Foundation Course	22300002	Imparts knowledge to the students about importance of management. • Familiarizes students about the various functions of Management
6.	Company Law	22300002	Creates understanding of various standards, maintaining order, solving disputes and other rights. • Acts as a guide post for minimally accepted behaviour in the society.
7.	Research and Methodology in Accounting and Finance	22300002	• Delivers to students research oriented study and brings applicability of research in practical application. • Creates awareness amongst students on importance of RM and it provides skills for all round development.


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• Semester V

Sr. No.	Name of the Course	Program Code	Outcomes
1.	Financial Accounting - V	22300002	<ul style="list-style-type: none">• Creates awareness about the provisions in Companies Act with respect to Underwriting of Shares, Debentures and Buy-back of Shares• Creates knowledge about the accounting procedures and methods regarding Amalgamation, Internal reconstruction and Liquidation of Companies.
2.	Financial Accounting - VI	22300002	<ul style="list-style-type: none">• Identifies the financial transactions of Banking & Insurance companies & studies systematics recording of books of accounts• Provides knowledge about Financial Statement of LLP and Non-Banking Financial Companies.
3.	Cost Accounting - III	22300002	<ul style="list-style-type: none">• Imparts knowledge about integrated & nonintegrated system of accounts.• Ensures management of various kinds of different cost accounts like Process, Service etc
4.	Financial Management - III	22300002	<ul style="list-style-type: none">• Provides practical knowledge to students regarding various financial aspects.• Helps the students to understand operation of financial market in India
5.	Taxation - IV	22300002	<ul style="list-style-type: none">• Provides an in-depth study on the various provisions of Indirect Tax laws• Studies their impact on business decision making.
6.	Management - II	22300002	<ul style="list-style-type: none">• Creates understanding of what managers do and how they performs their jobs more effectively.• Enables knowlesge about various functional areas of management such as Production, Human Resource and Finance


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Sr. No.	Name of the Course	Program Code	Outcomes
1.	Financial Accounting - VII	22300002	<ul style="list-style-type: none">• Enhances students knowledge about various types of company accounts.• Updates students about Mutual Funds, IFRS in the era of globalization.
2.	Cost Accounting - IV	22300002	<ul style="list-style-type: none">• Enables students regarding various decision making process of costing.• Imparts knowledge about different types of methods of costing to control cost in effective way
3.	Financial Management – III	22300002	<p>Ensures students learning as to how to take proper decisions by using Capital Budgeting, Capital Structure Theories etc</p> <ul style="list-style-type: none">• Creates awareness about use of companies finance by using credit management, dividend policy etc.
4.	Taxation – V	22300002	<ul style="list-style-type: none">• Enables students to have knowledge about payment of Tax & Custom Act.• Provides information of Foreign Trade policy 2015-20 including various schemes.
5.	Economics – III	22300002	<ul style="list-style-type: none">• Provides thorough understanding of Economic concepts and theories.• Analyse development in pre-reforms & postreforms periods to give a proper perspective of the Indian Economy.
6.	Project Work	22300002	<ul style="list-style-type: none">• Provides learning experience to students.• Provides opportunity to students to synthesize knowledge from various areas of learning.


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