

## **COURSE OUTCOMES- F.Y.B. Com(A&F)**

### **Course: Financial Accounting-I (Semester I):**

#### **Objectives:**

1. To enable the students to learn principles and concepts of Accountancy.
2. Students are enabled with the Knowledge in the practical applications of accounting.
3. To enable the students to learn the basic concepts of Accounting Standards and its Procedures
4. The student will get thorough knowledge on the accounting practice prevailing in Departmental Accounting and other allied aspects.
5. To find out the technical expertise in maintaining the books of accounts related to Hire Purchase System
6. To encourage the students about maintaining the books of accounts for further reference.
7. The Students learned the concept and techniques relating to Various Methods of Accounting

#### **Outcomes:**

#### **The student will be able to:**

1. Acquire conceptual knowledge of basics of accounting
2. Identify events that need to be recorded in the accounting records
3. Develop the skill of recording financial transactions and preparation of reports in accordance with Accounting Standards
4. Describe the role of accounting information and its limitations
5. Equip with the knowledge of accounting process and preparation of final accounts of sole trader
6. Identify and analyze the reasons for the difference between FIFO and Weighted Method of Inventory Valuation.

## **Course: COST ACCOUNTING SEM-I**

### **Objectives:**

1. To develop conceptual understanding of cost accounting and their classification.
2. To imbibe the knowledge about material cost and its different procedure.
3. To ascertain the cost per unit of the different products manufactured by a business.
4. To find out overheads and classification of overheads on different basis.
5. To guide management in the formulation and implementation of incentive bonus plans based on productivity and cost savings.

### **Outcomes:**

1. Students were able to learn how to classify the cost allocation and apportionment.
2. Students gained knowledge about material cost, material control procedure and economic order quantity (EOQ).
3. They learned the labour cost during the overtime/idle time/ incentive scheme.
4. Students have achieved the understanding of overheads and its secondary distributions.
5. Learner learned the classification of overheads on different bases.

## **Course: Financial Management      SEM I**

### **Objectives:**

1. To familiarize the students with the importance of financial management in decision making.
2. To equip the students with the ability to analyse and interpret using Leverage accounting in operating and Financial decision making.
3. To acquire knowledge of time value of money and its importance in managerial decision making.
4. To teach sources of finance and various cost associated with it.

### **Outcomes:**

1. Importance of financial management and its functions. To analyse to importance of wealth maximisation over profit maximisation.
2. The students gained knowledge about factors affecting capital structure using the concept of leverage.
3. The students were able to identify and evaluate all investments opportunities by turning Future cashflows into Present value by keeping it discounted.
4. They learned to determine the cost of equity, Debt, Preference Capital and its Weighted average cost of capital. It also helped us to understand various financial sources of company as its capital.
5. The students were able to classify various sources of Finance in terms of period, sources and ownership.

**Course: Business Economics-I      Sem-I**

**Objectives:**

1. To demonstrate an understanding of the concepts of scarcity and opportunity cost and the use of marginal analysis to evaluate trade-offs and make decisions.
2. To make the students understand the cost concepts and their use in decision making of business.
3. To make learners identify various market structures and discuss their implications for resource allocations.
4. To teach them various pricing techniques and help them take better managerial decisions through problem solving and case studies.

**Outcomes:**

1. The learners develop understanding of scarcity of resources and unlimited demand and become able of utilising resources optimally in the profitable manner through the concept of opportunity cost.
2. They learn about the factors determining and influencing demand and elasticities of demand.
3. They understand various concepts of cost and their relationship with each other and their importance in managerial decision making.
4. They learn the short run, long run, equilibrium functioning of production firms and theories associated to it.
5. They understand various market structures and how markets work to allocate resources in order to survive the increasing competition along with the break-even analysis and the concepts of profit (excess, normal, sub-normal profits).
6. They learn various pricing practices adopted by the business firms and the government intervention for the public welfare in price making.

**Course: BUSINESS ENVIRONMENT SEM-I**

**Objective:**

1. To learn the concept of environment and its importance.
2. To get familiar with the importance of business ethics and development of business entrepreneurship.
3. To introduce the concept of contemporary issues.
4. To understand the benefits of social audit and commercial audit.
5. To equip the students with the ability of CSR, carbon credit and ecology.

**OUTCOMES:**

1. The students gained knowledge about the factors affecting the environment and constituents of business environment.
2. The students were able to identify the importance of business ethics and its nature, scope and ethical climate.
3. They learned to determine the strategies for going global of MNC's, TNC's and WTO.
4. The students were able to understand the concept of various act under consumer protection act.
5. Understand the responsibilities of the board of directors and major role of corporate governance committees.
6. Studied the prevention of consumer from various malpractices done by businessman.

## **Course: Business Communication-I**

**Class: F.Y.B. Com(A&F)      Sem-I**

### **Objectives**

1. To teach the students theory of communication and imbibe in them the ethics of communications in them.
2. To make them familiar with methods and modes of communication in the corporate world.
3. To make the learners understand various obstacles to communication and teach them effective tips to overcome the barriers.
4. To teach the techniques, etiquettes and ethics of business correspondence.
5. To teach them formal language and writing skills required in corporate world.

### **Outcomes**

1. The Students learned the concept of communication, various channels and objectives of communication in the corporate world.
2. Impact of technology enabled communication and various mediums of communication.
3. They learn communication, handshake, dining, dressing and grooming etiquettes at workplace.
4. They learn business ethics and various obstacles to communication and various techniques to be followed to overcome them.
5. They learned theory of business letter writing and become able of doing personnel correspondence.
6. The students develop several schemes such as paragraph writing skills, speaking skills, writing skills, remedial grammar, soft skills, conflict management and time management with the help of tutorials.

**Course: Foundation Course-I**

**Class: F.Y.B. Com(A&F)      Sem-I**

**Objectives:**

1. To educate the youth about various social, political, constitutional factors and improve their morale.
2. To make them value and respect the unity in diversity.
3. To increase their morale and make them responsible citizen.

**Course Outcomes:**

1. The course familiarizes the students with the diversity of Indian society appreciates its distinctiveness.
2. It improves the morale of the students by sensitizing them about the inequalities faced by the people of because of gender, violence, disabilities, etc.
3. The course helps the students to understand the cause and effects of conflicts that arise due to communalism, regionalism and linguistic differences so that they never become a part of it.
4. It introduces the Indian Constitution- Preamble, structure, fundamental duties of the citizens and other crucial values so that the students know their duties and responsibilities towards the nation.
5. It also familiarizes students with the political processes, party systems and encourages their participation for betterment of country.

## **Course: Financial Accounting-II (Semester II):**

### **Objectives:**

1. To enable the students to learn principles and concepts of Consignment & Branch Accounting.
2. To enable the students to learn the Accounting for Single Entry System
3. The student will get thorough knowledge on the accounting practice prevailing in Consignment & Branch and other allied aspects.
4. To find out the technical expertise in maintaining the books of accounts related to Fire Insurance Claim
5. To encourage the students about maintaining the books of accounts for further reference.

### **The student will be able to:**

1. Acquire conceptual knowledge of Consignor & Consignee
2. Identify events that need to be recorded in the accounting records
3. Develop the skill of recording financial transactions and preparation of Branch Account
4. Describe the role of accounting information and its limitations
5. Equip with the knowledge of accounting process and preparation of final accounts of Single Entry System
6. Identify and analyze the reasons for the difference between Cost Price and Invoice Price Under Debtor and stock Debtor system of Branch Accounting

## **Course: Business Law Sem-II**

### **Objectives:**

1. To study Indian Contract Act -1872
2. To study Sale of Goods Act-1930
3. To learn Negotiable Instruments Act -1881.
4. To learn Consumer Protection Act,1986.

### **Outcomes:**

1. Studied the basic concept of contract, definition, agreement, valid contract and classification of contract.
2. Learner learned the rights and obligations arising out of a contract are honoured.
3. Students learned how to form of contract of sale.
4. Students know the importance of goods, price, condition, warranties and transfer of properties in goods under the sale of goods act 1930.
5. The students were able to understand the act regulate the issues in negotiable instrument act 1881.
6. The students gained knowledge about legal protection to different mercantile instruments.
7. Learner learned the consumer protection act provide better and all-round protection to consumer.
8. Studied the basic concept of consumer awareness on protected against marketing of goods and services which are hazardous to life.

## **Course: Business Communication-II**

**Class: F.Y.B. Com(A&F)      Sem-II**

### **Objectives:**

1. To imbibe the skills of group communication in the learners and make them capable of facing interviews, meetings, conferences, public relations, etc.
2. To teach them power point presentation preparation and impart them with effective presentation skills.
3. To teach the students the formatting and drafting of business correspondence letters.
4. To teach them technicalities of writing and language skills.

### **Outcomes:**

1. The students learn the principles of effective presentation and learn the usage of graphics, effects, etc.
2. The students Learn various techniques and methods of group discussions, interview preparation, importance of committees, types and importance of conferences.
3. They learn various formats of drafting trade letters, consumer grievances letters and letter under Right to Information (RTI) Act.
4. They Learn remedial grammar used for drafting of reports, summarization.
5. The techniques of writing book reviews so that they learn summarization and mock interviews are conducted.

## **Course: Innovative Financial Services**

**Class: F.Y.B. Com(A&F)      Sem-II**

### **Objectives:**

1. To introduce students with the concept of financial services its objectives, functions, scope and regulatory frame work.
2. To introduce the factoring, forfaiting, bill discounting with its theoretical framework as well as advantages & disadvantages.
3. To make students familiar with issue management, intermediaries, stock broking and securitisation with all their mechanisms and importance.
4. To educate them about various finance available in the form of lease financing, hire purchase, housing finance and venture capital.
5. To make them aware of various availability of consumer finance and services of credit rating agencies.

### **Outcomes:**

1. The students learn the about various financial services like banking, capital markets, insurance, merchant banking, venture capital their importance and functioning along with their pros and cons.
2. They learn the regulatory framework of the financial services and their mechanism.
3. The learn the newly arising concepts of factoring, forfaiting, bills of exchange and are able to differentiate between them.
4. The students learn about issue management, underwriting of securities, stock broking and derivative trading.
5. They learn the whole process of securitisation and new guidelines on securitisation so that they learn overall banking procedure for it.
6. They learn to compensate their future requirements through lease financing and the methods of hire purchase systems.

7. The students gain in depth knowledge of the housing finance industry its sources, asset liability management and fair practice codes for HFC's.
8. They learn the about consumer finance its mechanism, terms, pricing, advantages and disadvantages of consumer finance.
9. They learn about the growth of plastic money and various precautions to prevent fraud and misuse of plastic money and Consumer Protection.
- 10.They learn the role of credit rating agencies, their origin, features, grading, advantages and limitations in details.

## **Course: Foundation Course-II**

**Class: F.Y.B. Com(A&F)      Sem-II**

### **Objectives:**

1. To make the students capable of facing the globalization with due concern to Human Rights.
2. To make them understand ecology, environment and make them aware of sustainable development.
3. To help them to overcome contemporary societal challenges.

### **Course Outcomes:**

1. The course educates the students about globalization, its impact and challenges.
2. It creates awareness about human rights with special reference to fundamental rights stated in the constitution.
3. The course alarms the importance of environment studies and motivate student to have a sustainable development.
4. It highlights the causes and effects of stress and thereby states significance of values, ethics that students need to follow to curb the conflicts.
5. The course teaches stress management by various theories and help students to know their role towards building peace and harmony in the society.

## **Course: Auditing Sem II:**

### **Objectives:**

1. To teach the students basics of Auditing and accounting concepts relevant to auditing.
2. To make the students understand how to carry out Audit planning, programme and maintaining Audit notebook.
3. To familiarize the students about the Auditing Techniques used and usefulness of Internal Audit.
4. To imbibe the students about Internal Vs External Audit.

### **Outcomes:**

1. They understood the concept of auditing and its principles. They also were able to learn various types of Audit conducted by auditor.
2. They acquired the knowledge on how Audit planning is done and how to make the audit Programme, Audit working paper and Audit notebook.
3. They gained the knowledge about various techniques used by an Auditor such as Audit sampling, Test checks, Internal checks etc.
4. They were able to distinguish between internal and external Audit and Evaluation of internal Audit by statutory Auditor.

**Course: Business Mathematics      Sem-II**

**Objectives:**

1. To introduce students with the various concepts of mathematics used in business and accounting.
2. To teach them calculation of ratios, proportion, variation, profit and loss.
3. To enable them calculate loan and investment earnings and payments through interest and annuity.
4. To guide them with proper calculation of share values and mutual funds.

**Outcomes:**

1. They learn the concept of ratio and calculation of continuous ratio, inverse ratio.
2. They understand the concept of proportions and are able to compute direct proportion, inverse proportion.
3. They learn the concept of variations and are able to compute inverse variations, joint variations.
4. The students learn the calculations of profit and loss. They are able to calculate trade discount, cash discount, commission and brokerage on sales.
5. They learn the concept of interest, annuity, equated monthly instalments, and their calculations.
6. They learn the terminologies related to shares and mutual funds computation of their returns, entry and exit loads.

**COURSE OUTCOMES- S.Y.B. Com(A&F)**  
**(Semester III)**

**Course: Financial Accounting-III**

**Objectives:**

1. To develop conceptual understanding of accounting for various foreign business Transactions and its effects on the fluctuation of currency.
2. To develop accounting knowledge and its application in different condition such as Amalgamation, Dissolution, Liquidation etc.
3. To teach the students on how the creditors are paid after a firm is dissolved.
4. To imbibe the knowledge about conversion of partnership firm into a limited company.

**Outcomes:**

1. Students were able to learn how dissolution takes place in a firm and gradual realization of assets for cash distribution among creditors.
2. Students have achieved the understanding of preparation of Final accounts for Partnership firm including the cases of Death, Retirement and Admission of a partner.
3. Students gained knowledge on Fluctuation of foreign Currency and its valuation during Import and Export.
4. They learned the accounting treatment required during amalgamation of old companies and formation of new company.

5. They were able to differentiate the accounting adjustment and understand the difference between amalgamation of companies and conversion of firms into limited company.

## **Cost Accounting- II:**

### **Objectives:**

1. To enable the students to learn principles and concepts of Cost Accounting.
2. To understand Basic Cost concepts, Elements of cost and cost sheet.
3. Providing knowledge about difference between financial accounting and cost accounting.
4. Ascertainment of Contract and Process Cost.
5. Student's Capability to apply theoretical knowledge in practical situation will be increased.
6. The student will get thorough knowledge on the accounting practice prevailing in Contract and other allied aspects.
7. To find out the technical expertise in maintaining the books of accounts related to Contract & Process Costing
8. To encourage the students about maintaining the books of accounts for further reference.

### **Outcomes:**

1. Acquire conceptual knowledge of Cost concepts & Elements of cost.
2. Identify events that need to be recorded in the Cost accounting records
3. Develop the skill of recording difference between Contract and Process Costing
4. Describe the role of Cost accounting Methods and its limitations
5. Equip with the knowledge of accounting process and preparation of Contract and other allied aspects.
6. Identify and analyze the reasons for the difference between financial accounting and cost accounting under Reconciliation Statement.

## **Direct Tax- I (Semester III):**

### **Objectives:**

1. To enable the students to learn principles and concepts of Taxation
2. Students will be versed in the fundamental concepts of Income Tax and different aspects of tax.
3. Students can understand Income Tax system properly, and can get the knowledge of different tax provisions.
4. Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
5. To give knowledge about preparation of Computation of Incomes and Submission of Income Tax Return under the Income Tax Act, 1961.
6. To understand Basic concepts regarding Income, Previous & Assessment Year
7. Providing knowledge about difference between Direct and Indirect Tax.
8. Student's Capability to apply theoretical knowledge in practical situation will be increased.
9. The student will get thorough knowledge on the tax practice prevailing in Various Heads of Incomes
10. To find out the technical expertise in maintaining the Computation of Incomes related to Deduction under chapter VI A

### **Outcomes:**

1. Acquire conceptual knowledge of Direct and Indirect Tax.
2. Acquire the complete knowledge of basic concepts of income tax

3. Understand the concept of exempted incomes.
4. Understand the provisions of agricultural income
5. Calculate Residential status of a person.
6. Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals
7. Compute the income under the head "Income from Salary"
8. Compute income under the head "Income from House Property"
9. Compute income under the head "Income from Business or Profession"
10. Develop the skill of recording difference between Direct and Indirect Tax.
11. Describe the role of Income Tax in Growth of Country.

## **BUSINESS LAW**

### **Objectives:**

1. To study the Indian partnership Act-1932
2. To study the Limited Liability Partnership Act -2008.
3. To study Factories Act-1948.

### **OUTCOMES:**

1. Studied the basic concept of partnership and company, test for determination of existence for partnership and different kinds of partnership.
2. To identify the various types of partner's and their advantages and disadvantages.
3. Learner learned the nature of Limited Liability Partnership and how to incorporate of LLP.
4. They acquire the knowledge of how company windups and Dissolution.
5. They learned different act under factories act manufacturing process, worker's & factory.
6. Learner learned the different provisions pertaining to health, safety and welfare.

## **Economics-II (Macroeconomics)**

### **Objectives:**

1. To make the students understand how individual economies and global economy works.
2. To introduce some of the facets of macroeconomics that would help the students understand what causes inflation, what monetary & fiscal policy is, how does it work, Balance of Payment.
3. To assist students, master the basic concept of macroeconomics so as to enable them to understand and analyse the economy as a whole.

### **Outcomes:**

1. The students develop a better understanding of the flow of national income, trade cycles, effective demand.
2. They learn the consumption and investment function along with the concept of money multiplier.
3. They learn the money supply, demand for money and theory of interest rates to have an insight of growing inflation.
4. They get the knowledge of the framing and instruments of the monetary policy, the role of government for economic development, the fiscal policy and its instruments.
5. The understand the structure of budget, Balance of Payment and also learn various measures to correct disequilibrium.
6. The students learn about foreign exchange market, foreign investments, trade policies and its boon and bane for the developing economies.
7. Overall the students learn the functioning of the economic system and role of individuals and government for development of economy.

## **Course: Foundation Course-III (Financial Market Operations)**

### **Objectives:**

1. To give students an overview of Indian Financial System.
2. To introduce them with concept of financial market.
3. To make them familiar with various avenues of investment.
4. To acquaint them with knowledge of various financial services.

### **Outcomes:**

1. The students learn the reforms taking place in the Indian Financial System since 1990's till date.
2. The learn the importance of saving and investment for efficient functioning of the economy.
3. They learn about financial systems, its functions and role in economic development.
4. They learn about inflation its types, causes and effects.
5. They acquire in depth knowledge of the financial markets and various routes to enter the financial markets.
6. They learn almost about all the financial instruments like bonds, equities, mutual funds, derivatives, futures, forwards, options, etc.
7. The students become aware of various financial services especially about mutual funds, consumer finance, etc so that they can manage their money smartly in future.

## **Subject: Information technology in Accountancy**

### **Objectives:**

1. To introduce the students about the history of computers and its parts, Specification and concepts of hardware and Software.
2. To enable them with various productivity tools such as Ms Word, Ms Excel, Power point and Using various financial functions and making voucher and template.
3. To familiarize the student about the usage of various web browser and information searching tools, creation of email ID and search engine optimization.
4. To introduce students on the emerging technologies and Internet
5. To imbibe the knowledge on the usages and advantage of Electronic commerce, Utilising its strategies for marketing, sales, Logistics etc.

### **Outcomes:**

1. Students were able to understand the anatomy of computers along with concept of software & Types of Network Topologies.
2. They were able to use the office productivity tools which enabled them to create, Edit, Format various document. Learned to use the formulae in excel sheet, creation of slides with animations etc.
3. To give an exposure to the usefulness of Web Browser with the inclusion of sending data through email and search engine optimization.
4. They understood how in day to day business operation Electronic Data Exchange (EDI) is used and their payment system.
5. They understood the role of E- Commerce and its value chains.

**COURSE OUTCOMES- S.Y.B. Com(A&F)**  
**(Semester IV)**

**Financial Accounting: IV**

**Objectives:**

1. To teach the students redemption of preference share as per companies Act 2013 with the compliance of relevant accounting standards prescribed for such redemption.
2. To teach the students various methods of redemption of debentures and its accounting treatments under the provisions of Section 71(1) and (4) of Companies Act, 2013.
3. To familiarise the students with relevant provisions related to preparation of Final Accounts of companies.
4. To inculcate and ascertain how to bifurcate between pre and post expenses and income in case of incorporation on different basis of allocation.
5. To develop knowledge on conversion of foreign branch account in respect of Accounting standard 11.

**Outcomes:**

1. The students were able to give various accounting treatment for preference share redemption and creation of Capital redemption reserve for the purpose of redemption.
2. Students gained knowledge various terms and conditions for redemption of debentures, writing off discount/loss on issue of debenture and creation of DRR account.
3. They understood the disclosure of accounting policy for the preparation of final account of companies by preparing various notes to accounts for the items mentioned in Balance Sheet.

4. They were able to differentiate between various items stated in trial balance on the basis of Time ratio, Sales ratio and specific ratio for apportionment of various cost/incomes under separate pre and post incorporation column.
5. They acquired the knowledge on conversion of foreign branch account with relevant exchange rate.

## **Management of Accounting**

### **Objective:**

1. To teach the concept of Management of Accounting.
2. To acquire knowledge of Analysis and Interpretation of accounts.
3. To familiarize the students with the importance of Ratio Analysis and Interpretation based on vertical Financial Statements.
4. To develop the knowledge of preparation of cash flow statement.
5. To imbibe the knowledge of working capital concept.

### **OUTCOMES:**

1. The students were able to understand the meaning, nature, scope, function and role of management accounting in decision making.
2. They learned to determine the vertical forms of balance sheet and profit and loss account analysis: Trend Analysis, Comparative and Common Size statement.
3. The students gained knowledge about of balance sheet ratios, revenue statement ratio and combined ratio.
4. They learned about the Financial statements should be understandable, relevant, reliable and comparable.
5. Students understand the importance and how to make cash flow with indirect method only.
6. The students gained knowledge about concepts of nature and planning of working capital.

## **Direct Tax- II (Semester IV):**

### **Objectives:**

1. To enable the students to learn principles and concepts of Double Taxation Relief
2. Students will be versed in the fundamental concepts of Clubbing of Income and Set Off & Carry forward of Losses
3. Students can understand Income Tax system properly, and can get the knowledge of different tax provisions.
4. To give knowledge about preparation Computation, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.
5. Providing knowledge about difference between Direct I and Direct Tax II
6. Student's Capability to apply theoretical knowledge in practical situation will be increased.
7. The student will get thorough knowledge on the tax practice prevailing in Various Heads of Incomes of different Assessee.
8. To find out the technical expertise in maintaining the Computation of Incomes related to Individual, Firm and Company.

### **Outcomes:**

1. Acquire conceptual knowledge of Direct and Indirect Tax.
2. Acquire the complete knowledge of Advance Tax, and Tax deducted at Source
3. Understand the concept of Set Off & Carry forward of Losses
4. Understand the provisions of Clubbing of Income
5. Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals Firm and Company.

6. Develop the skill of recording difference between Direct and Indirect Tax.
7. Describe the role and collection of Income Tax in Growth of Country.
8. Identify and analyse the reasons for the difference between Advance Tax and TDS

## **BUSINESS LAW**

### **Objectives:**

1. To develop the knowledge of different definition of Accounting Standard, One Person Company, Books of Accounts, Financial Year, Foreign Company, Independent Directors.
2. To study the Incorporation of Companies.
3. To study Public Offer.
4. To learn Private Placement.
5. To study share Capital and Debentures.

### **OUTCOMES:**

1. Learner learned the definitions of Accounting Standard, Auditing Standard, One Person Company, Books of Accounts, Financial year, Foreign Company.
2. Students were able to understand how to incorporate of company and its procedure, advantages, disadvantages and preparations of Memorandum of Association and article of association.
3. Learner understand the initial public offer of securities to the public company.
4. Students were able to understand the concept of public offer for sale of securities to the public by an existing shareholder.
5. They learned how to allocate the private funds and company buying asset making it an allowing prospect for the potential buyers.
6. Students understands the meaning of share capital, kinds of share capital and rules regarding allotment of shares and debentures.

## **Course: Information Technology in Accountancy-II**

### **Objectives:**

1. To introduce the students with the uses of computers in the business processes to have an ease of task and automation.
2. To introduce them with computerized accounting and enable them with the ability to use and carryout accounting entries through the accounting software.
3. To introduce students with Management Information System (MIS), it's details and development.
4. To teach students use of Information Technology in Auditing.

### **Outcomes:**

- The students learn the flow of Business Process for accounting, purchases, sales and finance.
- They learn the principles and practices of Business Process Management.
- The students get a depth knowledge of Business Process Automation and understand its pros and cons.
- They learn computerised accounting and the process of its software development and designing.
- They learn handling of Accounting Software which increases their employability skills.
- They learn need, role and development of process of Management Information System and gain knowledge of required for handling it's mechanisms.
- They learn need, importance and use of Information Technology in Auditing.

## **Course: Research Methodology in Accounting and Finance**

### **Objectives:**

1. To introduce students the concept of research its meaning, types elements, design, nature.
2. To highlight the need and importance of research in business, accounting and finance.
3. To teach them formulation of hypothesis, data collection and processing and various statistical tools to analyse the data.
4. To make them able of interpreting and writing research reports.

### **Outcomes:**

1. The students learn the concept of research and get familiarised with its role, need, importance, types.
2. They learn the formulation of research problem, hypothesis and research design.
3. They acquaint the skills of data collection, data processing, data presentation and the use of statistical tools to analyse the data as well as the use of computer and internet in data collection process.
4. The students learn the summarisation of the whole process of research through interpretation and report writing and its technicalities.
5. They learn creation of google forms for data collection through special class activity.
6. Overall the learners acquire deep knowledge of research and their implication in all the areas of business.

## **Course: Foundation Course in Management-IV**

### **Objectives:**

1. To introduce students with basic concepts of management.
2. To teach them various functions of management, their features, role and importance in managing businesses.
3. To enable them understand the various types of employment tests and interview techniques.

### **Outcomes:**

1. The students learn the concept of management its features, objectives, and levels of management.
2. The thoroughly understand worldwide accepted Principles of management by Henry Fayol.
3. They understand the function of planning, its essential features, importance, limitations and most importantly the planning process.
4. They learn the process and various techniques of Decision making.
5. They learn the function of organising in details along with the centralisation, decentralisation and the bases of departmentation.
6. The learn the effectiveness of delegation of authority, the process of delegation as well as barriers to delegation.
7. The students learn various sources of recruitment and the procedure of selection.
8. They learn about various types of employment test required to be cleared to get selected for the jobs.
9. They gain knowledge of types of interviews and specific importance of each type of interviews conducted.

## **COURSE OUTCOMES- T.Y.B. Com(A&F)**

**(Semester V)**

### **Financial Accounting-V**

#### **Objectives:**

1. To give an exposure to Internal and External Reconstruction of companies.
2. To gain knowledge on accounting methods relating to buyback, Amalgamation and Liquidation of companies.
3. To familiarize the students on the process of making underwriting of shares.

#### **Outcomes:**

1. Students understood the concept of alteration and reduction of share capital and its accounting procedure for the same with relevant legal provisions.
2. They acquired the knowledge on the condition for buyback of shares stipulated by SEBI and its accounting entries as per company law.
3. Students understood the concept of Liquidation and Modes of winding up of a company. They also were able to understand how liquidator final account and its statement of affairs is prepared.
4. The students learned various treatment of accounting transactions in case of Vendor firm and Purchasing firm using pooling of interest and purchase method.
5. They understood various types of underwriting and provisions of companies act with respect to payment of underwriting contract.

## **Financial Accounting-VI**

### **Objectives:**

1. To make the students aware of Indian banking system.
2. Students are enabled with the Knowledge in the practical applications of accounting.
3. To acquaint them to gain an insight into the functioning and role of financial institutions in the Indian Economy.
4. To know the structure of finance related areas.
5. The student will get thorough knowledge on the accounting practice prevailing in Banking & Non-Banking aspects.
6. To enables students to understand the reforms and other developments in the Indian Banking.
7. To impart knowledge about functions and role of Reserve Bank of India.
8. To find out the technical expertise in maintaining the books of accounts related to Final Accounts of Insurance Company
9. The Students learned the concept and techniques relating to Valuation of Goodwill & Shares

### **Outcomes:**

#### **The student will be able to:**

1. Create the awareness of Indian banking system.
2. Understand the reforms and other developments in the Indian Banking.
3. Insight into the functions and role of Reserve Bank of India.
4. Identify events that need to be recorded in the Final Account of Banking Company and Their Schedules

5. Develop the skill of recording financial transactions and preparation of reports in accordance with Banking & Insurance Act.
6. Describe the techniques relating to Valuation of Goodwill & Shares
7. Equip with the knowledge of accounting process and preparation of final accounts of Limited Liability Partnership (LLP)
8. Identify and analyze the reasons for the difference between Banking and NBF'C

## **Financial Management-II**

### **Objectives:**

1. To understand how to take capital budgeting Investment decisions based on various Discounting and Non- Discounting techniques
2. To inculcate and make students viable in the financial Investment decisions using Gordon, Walter and Modigliani Miller approach on Dividend decisions.
3. To understand how to value various securities such as Mutual Funds, Bonds, Debentures.
4. To understand how to manage credit Instrument and analyzing the importance of Credit period given on such instruments.

### **Outcomes:**

1. Students were able to identify various factors affecting dividend policy using various approaches and also its effect on total market value of the firm.
2. They understood the operating cycle, factors affecting credit management decisions and forecasting credit period changes.
3. They learned how to take capital budgeting decision using various techniques.
4. Analysing the risk in capital budgeting using sensitivity analysis, Decision tree analysis, Simulation model etc.
5. The students were able to classify mutual funds and how to make bond valuation and mutual fund valuation.
6. They learned strategic financial planning and its importance in maximizing the shareholders wealth.

## **COST ACCOUNTING-III**

### **Objective:**

1. To ensure that the product prices are based on authentic costing data.
2. To organize the data to compare the cost of production and the production efficiencies between one firm and others.
3. To imbibe the knowledge of integrated and non-integrated entries.
4. To find out the operating cost according of determination of per unit cost.
5. To teach the students on FIFO & WEIGHTED average method.
6. To gain the knowledge on identification of cost drivers and traditional V/S activity-based costing system.

### **Outcomes:**

1. They acquired the knowledge on areas of uniformity and uniform cost manual.
2. Learner learned the advantages and limitations of inter-firm comparison.
3. Learner understood meaning, features, advantages and disadvantages of integrated and non-integrated system of account.
4. The students learned the concept of integrated and non-integrated entries/ ledger.
5. They were able to differentiate the accounting adjustment and used the FIFO and WEIGHTED average method.
6. The students were able to classify the process of costing method (FIFO & WEIGHTED AVERAGE METHOD).
7. They understood the activity-based costing system and identify the different cost of drivers.

## **Goods & Service Tax -Indirect Tax- I:**

### **Objectives:**

1. To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
2. To give an understanding of the relevant provisions of Goods & Service Tax.
3. Expose the participants to real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions.
4. Students will learn to define various aspect of indirect taxes (GST) like, Registration, Concept of Supply etc.
5. Students will acquaint with the sources of revenues of the government.
6. Students will learn to analyse and evaluate the effect of an indirect tax on consumers, producers and the government.
7. Student will learn to differentiate between GST and VAT.
8. Student's Capability to apply theoretical knowledge in practical situation will be increased.

### **The student will be able to:**

1. Acquire conceptual knowledge of Indirect Tax.
2. Student will able to Compute the assessable value of transactions related to goods and services for levy and determination of tax liability.
3. Student will able to Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.

4. Student will able to Understand the basic principles underlying the Indirect Taxation Statutes (with reference to Goods & Service Tax Act 2017).
5. Student will able to understand Tax liability and taxable entities.
6. Student will able to examine the method of tax credit. Inflows and outflows, tax imposition, tax exemption, tax deduction, Delivery of goods and services, Tax rates, Periodic tax returns. Place of delivery of goods and services and its impact on GST.
7. By the end of the course students will be able to describe how the provisions in the corporate tax laws can be used for tax planning.
8. Students who complete this course will be able to learn various direct and indirect taxes and their implication in practical situations.
9. Understand the concept of various types of GST (CGST, SCST, IGST, UTGST)
10. Understand the provisions of GST
11. Describe the role of Indirect Tax in Growth of Indian Country.

## **Course: Management -II (Management Applications)**

### **Objectives:**

1. To enable students to obtain knowledge and skills required in the field of management.
2. To make students learn the areas of management like production, marketing, human resource, finance.
3. To develop the skills and abilities required for the management in various departments.
4. To improve their employability skills by inculcating management qualities and techniques in them.

### **Outcomes:**

1. The students get familiarized by the concept of management and areas of management.
2. They learn the concept of marketing, it's features, elements, the development of product, pricing, distribution strategies and promotion management.
3. They learn the newly arising concepts of Integrated Marketing Communication, online marketing strategies, etc.
4. The students learn the concept of production management its scope, steps, techniques along with the concept of productivity and measures to increase productivity.
5. The students also deeply understand importance of product quality management, learn the quality standard maintenance and about ISO 9000, ISO 14000, Quality Circles, etc.
6. The students learn Human Resource Management techniques which is considered most important now a days and various elements connected to

it like Human Resource Development, Human Resource Planning, Performance Appraisal.

7. The students get to know various leadership styles and their use at appropriate times as well as theory of motivation.
8. As finance is life blood of business managing finance is most important part and so through financial management students learn sources of raising finance and their effective utilization towards achieving the organisational goals.

## **COURSE OUTCOMES- T.Y.B. Com(A&F)**

**(Semester VI)**

### **Course: Financial Accounting-VII**

#### **Objectives:**

1. To provide the knowledge of various accounting concepts related to Investment & Mutual Funds
2. To impart the knowledge about accounting methods, procedures and techniques.
3. To acquaint students with practical approach to accounts writing by using software package and by learning various accounts.
4. To enable the students to learn the Accounting for Electricity Company
5. The student will get thorough knowledge on the accounting practice prevailing in Personal Investment
6. To find out the technical expertise in maintaining the books of accounts related to Mutual Funds

#### **Outcomes:**

##### **The student will be able to:**

1. Acquire conceptual knowledge of Investment & Mutual Funds
2. Identify events that need to be recorded in the accounting of Mutual Funds
3. Develop the skill of recording financial transactions and preparation of Electricity Company final A/c

4. Identify and analyze the reasons for the difference between Cum-Interest and Ex-Interest Price under Personal Investment

**Course: COST ACCOUNTING      SEM VI**

**OBJECTIVES:**

1. To develop knowledge on the preparation of various types of budgets based on their functional advantage.
2. To teach the students about decision making by doing cost volume profit analysis in marginal costing and absorption costing.
3. To enable the students on taking various managerial decision making on different condition such as Plant shut down, Exploring new markets, Make or Buy decision etc.
4. To study about the deviation of actual outcome against the forecasted behavior in finance and how business performance is being impacted.

**Outcomes:**

1. The students were able to determine actual result with budgeted figures for the enterprise for future period and making comparison so that the best possible result may be obtained.
2. The students were able to identify how changes in key variable impact financial projections and profitability using CYP analysis and Break-Even analysis.
3. It helped them to understand the distinction between problem solving and decision making. And how to choose between various alternatives.
4. They gained the knowledge on how to measure the difference between Actual and Expected outcome which can be used to review the performance of both revenue and expenses.

## **Course: Financial Management-III**

### **Objectives:**

1. To learn various approaches to business valuation for economic value addition to company.
2. To teach them measures and evaluation of mergers and effect of synergy on the firm for acquiring new firm.
3. To teach the students Corporate restructuring and various takeover strategies.
4. To give an exposure to financing decision in respect to lease and Hire purchase and its mechanics with respect to the same.
5. To acquire the knowledge on financing of working capital and determination of Yield of CP's and CD's and Factoring.

### **Outcomes:**

1. Students understood the set of procedure use to estimate the Economic value of owner's interest in business. By studying its future earnings prospects or the market value of its assets.
2. The students were able to identify the effect of mergers and acquisition on financial performance of firms through synergy effect.
3. The students were able to do EPS analysis and MPS analysis and how company can strengthen its position for achieving its objectives by achieving synergy.
4. They were able to identify the best alternative between lease, Hire and Buying decision as future financial plans to help the businesses to grow more cost effectively.
5. Students were enable to judge the short term financing options available in market such as Bank Financing or by way of Factoring. They also understood the concept of yield on Credit instrument such as CD and CP.

## **Course: Indian Economy-IV**

### **Objectives:**

1. To enable students pinpoint and understand the past, present economic conditions of the country.
2. To make them understand that all the sectors are interdependent.
3. They will be able to forecast the future course of changes and development through knowledge of policies and programmes set by the government and other development agencies.
4. To make them aware of money market, monetary policy of RBI, commercial banks, capital markets, SEBI and its functions.

### **Outcomes:**

1. The students become more aware of the economic system and the conditions prevailing in the country the demographic conditions, poverty, income inequalities and effects of urbanization.
2. They learn about the structural, technological and policy changes of agriculture sectors and understand the need of paying attention towards the development of agriculture sector.
3. They learn about the growth and pattern of industrialization and the problems faced by small and medium scale sectors due to large intake of multinational corporations.
4. They learn and develop better understanding of money market, monetary policy of RBI, capital market and Securities Exchange Board of India.
5. The students overall learn the current economic condition and compare it with past and learn about current and future plans to turn India from developing to developed country.

## **Course: Indirect Tax- II**

### **Objectives:**

1. To acquaint the students with basic principles underlying the provisions of Custom Act and to develop a broad understanding of the tax laws and accepted tax practices.
2. To give an understanding of the relevant provisions of Goods & Service Tax (Penalty & Interest).
3. Expose the participants to real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions.
4. Students will learn to define various aspect of indirect taxes (Custom Act) like, Registration, Baggage etc.
5. Students will acquaint with the sources of revenues of the government.
6. Students will learn to analyse and evaluate the effect of an indirect tax on consumers, producers and the government.
7. Student will learn to differentiate between various types of duties.
8. Student's Capability to apply theoretical knowledge in practical situation will be increased.

### **Outcomes:**

#### **The student will be able to:**

1. Acquire conceptual knowledge of Indirect Tax.
2. Student will able to Compute the assessable value of transactions related to goods and services for levy and determination of tax liability.
3. Student will able to Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.

4. Student will able to Understand the basic principles underlying the Indirect Taxation Statutes (with reference to Goods & Service Tax Act 2017).
5. Student will able to understand Tax liability and taxable entities.
6. Student will able to examine the method of tax credit. Inflows and outflows, tax imposition, tax exemption, tax deduction, Delivery of goods and services, Tax rates, Periodic tax returns. Place of delivery of goods and services and its impact on GST.
7. By the end of the course students will be able to describe how the provisions in the corporate tax laws can be used for tax planning.
8. Students who complete this course will be able to learn various direct and indirect taxes and their implication in practical situations.
9. Understand the concept of various types of GST (CGST, SCST, IGST, UTGST)
10. Understand the provisions of Custom Act.