

## **PROGRAM OUTCOMES**

**PO 1:** Learners will gain comprehensive Training and skills in the field of Accountancy & Finance by way of practical training, projects, industrial visits etc.

**PO 2:** The Program enables the aspirants to encompass the spheres of various branches like Financial Accounting, Management accounting, cost accounting, Taxation etc.

**PO 3:** Learners will be trained & competent enough to achieve higher education in the field of finance & accountancy such as Chartered Accountant, MBA in finance, Company Secretary etc.

**PO 4:** Learners will excel in the field which enables them to become professionals & take appropriate steps & decisions.

### **Specific Programme Outcome**

**PSO1:** It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

**PSO2:** It motivates students to do research work in the field of finance.

**PSO3:** It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com. in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.

**PSO4:** It enhances students' communication skills, social skills, computer skills as well. This programme also updates students with business & corporate laws and business economics.

## COURSE OUTCOMES

### F.Y.B. Com (Accounting & Finance)

#### Semester I

**Course Name:** Financial Accounting (Elements of Financial Accounting) -I

<b>Course outcome</b>	<b>Description</b>
CO 1	The curriculum motivates the students to solve accounting problems by using various accounting techniques.
CO 2	Guides the students on different accounting policies & principles
CO 3	Identify & interpret accounting information to inform users & make decision
CO 4	Simplifies the accounting problems through accounting methods.

**Course Name:** Cost Accounting (Introduction and Elements of Cost) - I

<b>Course outcome</b>	<b>Description</b>
CO 1	Learners will understand the role of cost accounting in the business management.
CO 2	Helps the learners to understand various types of costs.
CO 3	Understand the basic concept of costs & how they are presented in the books.

**Course Name:** Financial Management (Introduction to Financial Management) - I

<b>Course outcome</b>	<b>Description</b>
CO 1	The learners will learn to measure risk and returns and will be able to analyse various financial assets based on risk and return
CO 2	They will be in a position to estimate cash flows from a project and can evaluate various risks involved in investment decision making.
CO 3	Learners can also apply the concept of Financial Management in contemporary financial events
CO 4	The learners will be able to understand the ways of raising finance with minimum costs.

**Course Name:** Business Communication - I

<b>Course outcome</b>	<b>Description</b>
CO 1	Learners will be able to prepare for successful careers that meet the global industrial corporate requirement
CO 2	Learners will be provided an environment to work on multidisciplinary projects as a part of different teams to enhance their

	team building capabilities like leadership and motivation.
CO 3	Learners will be trained in terms of language & good communication skills so that they could have a better understanding with the outside world.
CO 4	Learners will be aware of the communication and its background, verbal & non-verbal etc.

**Course Name:** Foundation Course – I

<b>Course outcome</b>	<b>Description</b>
CO 1	Learners will be able to understand the Diversity of Indian society, Disparities faced by economically, socially weaker section of the society
CO 2	Learners will be able to understand the problems that are being faced by the women in the society, Rights and Duties of citizen of India
CO 3	Learners will be able to understand the significant aspects in Indian political system
CO 4	Learners will be able to understand the Indian culture & various reforms made in the political system.

**Course Name:** Commerce (Business Environment) - I

<b>Course outcome</b>	<b>Description</b>
CO 1	Learners will be able to demonstrate and develop conceptual framework of business environment
CO 2	Learners will be able to generate interest in international business.
CO 3	They will also understand how an entity operates in a business environment.

**Course Name:** Business Economics - I

<b>Course outcome</b>	<b>Description</b>
CO 1	Learners will be able to understand the standard analytical tools of applied economics analysis to business situation
CO 2	Learners will be able to analyse causes and consequences of unemployment, inflation and economic growth,
CO 3	Learners will understand the concept of opportunity cost, employ marginal analysis for decision making of markets under varying competitive conditions.

## Semester - II

### **Course Name:** Financial Accounting (Special Accounting Areas) – II

<b>Course outcome</b>	<b>Description</b>
CO 1	Guides the students & assists them to learn & understand different accounting policies & principles
CO 2	Identify & interpret accounting information to inform users & make Decision
CO 3	Simplifies the accounting problems through accounting methods.

### **Course Name:** Auditing (Introduction and Planning) - I

<b>Course outcome</b>	<b>Description</b>
CO 1	Overlook on concept in auditing, auditing standards, auditor its duties, rights & responsibility and how audit of different enterprises is carried out.

### **Course Name:** Innovative Financial Services

<b>Course outcome</b>	<b>Description</b>
CO 1	Conceptual knowledge on: financial services, factoring and forfeiting, Bill discounting, issue management and securitisation, financial services and its mechanism, consumer finance and credit rating

### **Course Name:** Business Communication II

<b>Course outcome</b>	<b>Description</b>
CO 1	Learners will be able to prepare for successful careers that meet the global industrial corporate requirement
CO 2	Learners will be provided an environment to work on multidisciplinary projects as a part of different teams to enhance their team building capabilities like leadership and motivation.
CO 3	Learners will be trained in terms of language & good communication skills so that they could have a better understanding with the outside world.
CO 4	Learners will be aware of the communication and its background, verbal & non-verbal etc.

**Course Name: Foundation Course - II**

<b>Course outcome</b>	<b>Description</b>
CO 1	Learners will be able to understand the Diversity of Indian society, Disparities faced by economically, socially weaker section of the society
CO 2	Learners will be able to understand the problems that are being faced by the women in the society, Rights and Duties of citizen of India
CO 3	Learners will be able to understand the significant aspects in Indian political system
CO 4	Learners will be able to understand the Indian culture & various reforms made in the political system.

**Course Name: Business Law**

<b>Course outcome</b>	<b>Description</b>
CO 1	To understand the essential elements of valid Contract, rights and duties of seller and buyer and action that can be taken in case of breach of contract by anyone of them , types of negotiable instruments, rights of consumers and method of filing complaint in consumer forum.

**Course Name: Business Mathematics**

<b>Course outcome</b>	<b>Description</b>
CO 1	To understand the graphically representing data, doing analysis and making decision on quantitative base and learn about calculation in day- to-day management system

**S.Y.B. Com. (Accounting & Finance)****Semester III****Course Name: Information Technology in Accountancy I**

<b>Course outcome</b>	<b>Description</b>
CO 1	The learner will become computer literate and will be able to access, create, save and manage documents, spreadsheets, present effective presentations, emails and use the Internet effectively.
CO 2	Demonstrate a basic understanding of computer hardware and software
CO 3	Gain a comprehensive understanding of the E-Commerce landscape, current and emerging business models, and the technology and infrastructure underpinnings of the business.
CO 4	Gain an understanding on the importance of security, privacy, and ethical issues as they relate to E-Commerce.

**Course Name: Foundation Course - III**

<b>Course outcome</b>	<b>Description</b>
CO 1	Develop conceptual understanding about Financial System
CO 2	Enable students to understand the concepts of Financial Markets, its functioning and types.
CO 3	Gain insight about various Financial Instruments and its characteristics

**Course Name: Business Law (Business Regulatory Framework) – II**

<b>Course outcome</b>	<b>Description</b>
CO 1	Demonstrate an understanding of the legal environment of business
CO 2	Identify the fundamental legal principles behind contractual agreements
CO 3	Communicate effectively using standard business and legal terminology
CO 4	The relevance of business law to individuals and businesses and the role of law in a political and social context

**Course Name: Business Economics-II**

<b>Course outcome</b>	<b>Description</b>
CO 1	Learners will be familiar with introductory, canonical models of consumer and producer behaviour and of macro economy
CO 2	They will have a basic understanding of the operation of modern economy.
CO 3	They can Analyse operations of markets under varying competitive conditions, causes and consequences of unemployment, inflation and economic growth
CO 4	Leaners will be able to evaluate the effects of government interventions in individual markets and in the macro economy.

**Course Name: Financial Accounting (Special Accounting Areas) - III**

<b>Course outcome</b>	<b>Description</b>
CO 1	Read, understand, interpret and analyse Amalgamation, Merger & Acquisition norms
CO 2	Read, understand, interpret and analyse the Financial Statements of Partnership Firm including Admission, Retirement & Death Effects
CO 3	Understand the Legal & Accounting norms of Conversion of Partnership Firm in to Limited Company
CO 4	Understand the practical application of Dissolution of Partnership Firm.

**Course Name:** Cost Accounting (Methods of Costing) - II

<b>Course outcome</b>	<b>Description</b>
CO 1	Learners will understand the role of cost accounting in the business management of manufacturing and non-manufacturing companies
CO 2	Learners will understand the basic concept of cost and how they are presented in the books
CO 3	Helps the learners to understand methods & techniques of costing.

**Course Name:** Taxation-III (Direct Taxes-I)

<b>Course outcome</b>	<b>Description</b>
CO 1	Compute total income and define tax complications and structure.
CO 2	Differentiate between direct and indirect tax assessment.
CO 3	Determine the residential status of an Individual, Company and HUF.

**Semester IV****Course Name:** Information Technology in Accountancy II

<b>Course outcome</b>	<b>Description</b>
CO 1	The learner will become computer literate and will be able to access, create, save and manage documents, spreadsheets, present effective presentations, emails and use the Internet effectively.
CO 2	Demonstrate a basic understanding of computer hardware and software
CO 3	Gain a comprehensive understanding of the E-Commerce landscape, current and emerging business models, and the technology and infrastructure underpinnings of the business.
CO 4	Gain an understanding on the importance of security, privacy, and ethical issues as they relate to E-Commerce.

**Course Name:** Foundation Course – II

<b>Course outcome</b>	<b>Description</b>
CO 1	Develop conceptual understanding about Financial System
CO 2	Enable students to understand the concepts of Financial Markets, its functioning and types.
CO 3	Gain insight about various Financial Instruments and its characteristics

**Course Name:** Business Law (Company Law)

<b>Course outcome</b>	<b>Description</b>
CO 1	Demonstrate an understanding of the legal environment of business
CO 2	Identify the fundamental legal principles behind contractual agreements
CO 3	Communicate effectively using standard business and legal terminology
CO 4	The relevance of business law to individuals and businesses and the role of law in a political and social context

**Course Name:** Research Methodology in Accounting & Finance

<b>Course outcome</b>	<b>Description</b>
CO 1	To understand some basic concepts of research and its methodologies.
CO 2	To identify the overall process of designing a research study from its inception to its report.
CO 3	To prepare a project proposal (to undertake a project)

**Course Name:** Financial Accounting (Special Accounting Areas) - IV

<b>Course outcome</b>	<b>Description</b>
CO 1	Finalisation of Accounts of service sector Industry like Banking and Insurance.
CO 2	teaches them about the Limited liability partnership which is an organisation having advantages of both partnership and company.

**Course Name:** Management Accounting (Introduction to Management Accounting)

<b>Course outcome</b>	<b>Description</b>
CO 1	It helps in developing managerial skills among students in order to cater the needs of Industries.
CO 2	Students will gain knowledge about management functions, principles and other concepts and their applicability in Business

**Course Name:** Taxation-III (Direct Taxes-II)

<b>Course outcome</b>	<b>Description</b>
CO 1	Compute total income and define tax complications and structure.
CO 2	Differentiate between direct and indirect tax assessment.
CO 3	Determine the residential status of an Individual, Company and HUF.



## T.Y.B. Com (Accounting & Finance)

### Semester V

#### Course Name: Cost Accounting - III

Course outcome	Description
CO 1	To understand the basic concepts used to determine Operating Costing and Process Costing
CO 2	To understand the concept of Uniform Costing
CO 3	To be able to analyse and evaluate information for cost ascertainment, planning, control and decision making
CO 4	To understand the concept of Activity Based Costing

#### Course Name: Taxation - IV (Indirect Taxes-III)

Course outcome	Description
CO 1	To know the definition, important terms, history and regulatory framework of GST in India
CO 2	To gain working knowledge on GST and application of the same in the organizations
CO 3	To be able to understand the registration process and the documentation involved in GST
CO 4	To have an understanding of tax planning & procedures.

#### Course Name: Financial Management-II

Course outcome	Description
CO 1	Students will understand scope of Financial Management, Role of Financial Manager, concept profit maximization, wealth maximization.
CO 2	Students will also get the knowledge on Receivable Management for evaluation of credit, Capital Structure theories, Dividend Decision, Dividend Models.
CO 3	Students will learn Mutual Fund, its various concepts, Net Annual Value, Bond valuation

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

Course outcome	Description
CO 1	Students will gain knowledge about basic concepts related to marketing, HRM, Production and Financial management.
CO 2	Students gain varied knowledge, skills and attitude regarding business managerial skills.

**Course Name: Financial Accounting-V**

<b>Course outcome</b>	<b>Description</b>
CO 1	Learners will develop the ability to use accounting information to solve a variety of business problems.
CO 2	They will also understand the purpose of financial statements in relationship to decision making
CO 3	Read, understand, interpret and analyse Amalgamation, Merger & Acquisition norms
CO 4	Identify & interpret accounting information to inform users & make decision

**Course Name: Financial Accounting-VI**

<b>Course outcome</b>	<b>Description</b>
CO 1	Read, understand, interpret and analyse financial reports of Banking and Insurance companies
CO 2	Understand differing accounting policies and their impact on financial Statements
CO 3	Demonstrate knowledge of accounting concepts and techniques; and Make sound financial decisions in real world settings.

**Semester -VI****Course Name: Cost Accounting - IV**

<b>Course outcome</b>	<b>Description</b>
CO 1	To understand the basic concepts used to determine Operating Costing and Process Costing
CO 2	To understand the concept of Uniform Costing
CO 3	To be able to analyse and evaluate information for cost ascertainment, planning, control and decision making
CO 4	To understand the concept of Activity Based Costing

**Course Name: Financial Management-III**

<b>Course outcome</b>	<b>Description</b>
CO 1	This subject provides an understanding of various relevant topics like Business Valuation, Mergers and Acquisitions, Corporate Restructuring and Takeovers, Lease and Hire Purchase Financing & Working Capital financing.
CO 2	After the successful completion of the subject the student should have a thorough knowledge of the above-mentioned topics.

**Course Name: Taxation-V (Indirect Taxes-III)**

<b>Course outcome</b>	<b>Description</b>
CO 1	To know the definition, important terms, history and regulatory framework of GST in India
CO 2	To gain working knowledge on GST and application of the same in the organizations
CO 3	To be able to understand the registration process and the documentation involved in GST
CO 4	To have an understanding of tax planning & procedures.

**Course Name: Economics Paper-III (Indian Economy)**

<b>Course outcome</b>	<b>Description</b>
CO 1	The students would be able to appreciate and understand the various aspects of Indian economy.
CO 2	The students would get an insight and understanding of the reforms and policy measures undertaken by government of India.

**Course Name: Financial Accounting-VI**

<b>Course outcome</b>	<b>Description</b>
CO 1	Learners will develop the ability to use accounting information to solve a variety of business problems.
CO 2	They will also understand the purpose of financial statements in relationship to decision making
CO 3	Read, understand, interpret and analyse Amalgamation, Merger & Acquisition norms
CO 4	Identify & interpret accounting information to inform users & make decision

**Course Name: Project Work**

<b>Course outcome</b>	<b>Description</b>
CO 1	Individual projects based on area of specialisation
CO 2	Projects and well prepare report