

Bachelor of
Commerce
(Accounting &
Finance)

Programme Outcome,
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Course Outcome

PROGRAM OUTCOME

PO1 -To develop fundamental knowledge about finance, accounting, auditing, taxation, law, technology, and innovative practices by adopting learner-centric pedagogy.

PO2-To motivate students to pursue higher studies such as Chartered Accountancy, Cost Accountancy, Financial Analysis and Business Administration.

PO3-To Nurture students' ability to become consultants.

PO4 - Promotes students to become professionals / managers / entrepreneurs / accountants.

COURSE OUTCOME

FYBAF - SEM I

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| 1 | Foundation Course | <p>CO1- At the end of this course students should be able to: Understand the demographic composition of India having regard to Language, Religion, and Gender, etc.</p> <p>CO2 - Understood stratified reasons for differences and women 'problems.</p> <p>CO3- Understood the fundamental duties of Indian citizens specified in the Indian Constitution.</p> <p>CO4-Understood hierarchy of local self-government and amendment to the same.</p> |
| 2 | Business Communication - I | <p>CO1 - At the end of this course students should be able to understand what is communication, types of communication, on, channel and modes of communication.</p> <p>CO2- Helpful for getting knowledge about how to overcome the barrier and how to improve our listings skills.</p> <p>CO3 - Getting knowledge about what is ethics and how and for what it should be followed.</p> <p>CO4- Learn much more about parts, structure, principles of letter writing, and how to write d variety of personal letters. Learn about developing ideas about letter writing and paragraph writing..</p> |
| 3 | Business Economics- I | <p>CO1 At the end of this course, students should be able to: Expose students of Commerce to basic Micro Economics</p> <p>CO2- Concepts and inculcate an analytical approach to the subject matter</p> <p>CO3-Stimulate the students' interest by showing the relievable and use of various economic theories and functions.</p> <p>CO4- Apply economic reasoning to problems of business.</p> |

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| 4. | Business Environment | <p>CO1- At the end of this course students should be able to understand the concept of the business environment and various tools of environmental analysis.</p> <p>CO2- Aware of business ethics.</p> <p>CO3- Aware of various consumer laws in India.</p> <p>CO4- Identify the factors of the international business environment. Understand the positive and negative impact of the environment on business.</p> <p>CO5- Understand ethical issues in business, ethical dilemmas, the procedure for registration under MSMED Act, 2006, and also the provisions related to the consumer protection Act.</p> <p>CO6- Know CSR, Corporate Governance, carbon credit, and implementation of CSR activities by various companies, Know MNCs and TNCS, Implications of WTO and FDI for Indian Industries.</p> |
| 5. | Cost Accounting - I | <p>CO1- At the end of this course students should be able to: Understand the concepts of costing and accounting procedures.</p> <p>CO2- Study practical adjustments in production with elements of cost.</p> <p>CO3- Study practical approach towards cost structure of labours.</p> <p>CO4- Understanding formulas for calculation of the cost of labor. Study practical approach towards overheads in production Study per overhead cost and apportion of elements used in production.</p> |
| 6. | Financial Accounting - I | <p>CO1- Solve practical problems regarding Inventory Valuation by FIFO and Weighted Average Method.</p> <p>CO2- Classify in considering features of various transactions and able to apply the structure of Final Accounts in proper manner. Accounting of Departmental Stores.</p> <p>CO3- Understood application of Hire purchase transactions in real life as a regular transaction in society</p> <p>CO4- Develop the skill of preparing final accounts.</p> |

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| 7. | Financial Management | <p>CO1- Understand the concept of financial management.</p> <p>CO2- Understand the different concepts of valuation. CO3- Easily identify various sources of finance. Calculate cost of capital of the various firms.</p> <p>CO4- Understand overall knowledge about the mobilisation of funds.</p> |
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| Semester – II | | |
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| 1. | Foundation Course | <p>CO1- Understand New industrial policy 1992 with its economic reform.</p> <p>CO2- Understand fundamental rights stated in the constitution. Understood the importance of environmental protection in the current era.</p> <p>CO3- Understood the significance of aggression, violence and the need to control in life.</p> <p>CO4- Understood conflict resolution techniques and peace and harmony in society.</p> |
| 2. | Auditing - I | <p>CO1- At the end of this course students should be able to: Understand the concept of auditing, errors and frauds, principles of audit, and types of audits.</p> <p>CO2- Plan audit program and, maintain working papers and audit notebook.</p> <p>CO3- Understand techniques of auditing.</p> <p>CO4- Understand the concept of internal audit.</p> |
| 3. | Financial Accounting - II | <p>CO1- Understand the difference between the single-entry system and double entry system and practically able to link up, to prepare final accounts from the incomplete record.</p> <p>CO2- Learn the application of Branch Accounting for small branches by Debtor system and for big branches by the stock and debtors' system.</p> <p>CO3- Understand transactions between Principle/ Manufacture and agent, able to apply consignment accounting regarding these transactions.</p> <p>CO4- Know basic principles of insurance and able to calculate fire insurance claim regarding goods lost by fire.</p> |

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| 4. | Business Mathematics | <p>CO1- Demonstrate an understanding of the foundations and history of mathematics.</p> <p>CO2- Perform computations in higher mathematics. Read and understand middle-level proofs.</p> <p>CO3- Write and understand the basics of Profit and loss, interest, and annuity concepts. Develop and maintain problem-solving skills.</p> <p>CO4- Able to solve the problems based on ratio, proportion, and percentage. students able to understand the practical aspects of shares and mutual funds. understand the practical aspects of shares and mutual funds.</p> |
| 5. | Innovative Financial Services | <p>CO1- Able to know the scenario of the financial service sector in India. The various services offered, the procedures, criteria, eligibility, and need for availing of such services.</p> <p>CO2- The students would understand the issue management & securitization process, and the background of the stock market operations</p> <p>CO3- The students would be provided a good understanding of Credit Rating Agencies & consumer finance.</p> <p>CO4- Evaluate the issue management & securitization process, the background of the stock market operations.</p> |
| 6 | Business Law - I | <p>CO1- Understand the legality behind of making the contract.</p> <p>CO2- Understand the legality behind making the contract of sale and agreement to sale.</p> <p>CO3- Understand the legality behind negotiable instruments of promissory notes, bills of exchange, and cheques.</p> <p>CO4- Understand the legality and rights of consumers.</p> |

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| 7 | <p align="center">Business Communication</p> | <p>CO1- Deal with nervousness and think more positively about public speaking.</p> <p>CO2- Consider ways of grabbing the listener's attention, holding their interest, and concluding strongly.</p> <p>CO3- Use body language and tone of voice to enhance their presentations.</p> <p>CO4- Use slides and visual aids effectively. Students will develop knowledge, skills, and judgment around human communication through practicing business letters that facilitate their ability to work collaboratively with others.</p> |
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| Semester – III | | |
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| 1 | Financial Market Operation | <p>CO1- Get proper guidance about investment, differences between banking and non-banking financial services, and inflation. Understand knowledge regarding Sensex, IPO shares, and methods of raising finance by the company through various financial instruments.</p> <p>CO2- Understand the classification of financial instruments and derivatives.</p> <p>CO3- Students able to understand consumer finance, plastic money, features of financial services, and underwriter.</p> <p>CO4- Understand the different types of credit rating agency India</p> |
| 2 | Business Economics -II | <p>CO1- At the end of this course students should be able to: Understand the concept of Macroeconomics and various circular flows of income.</p> <p>CO2- Understand various concepts in money, prices and inflation .Aware of public finance in depth.</p> <p>CO3- Understand various sources of public revenue and expenditure. An appreciation of the ethical issues in economics competition.</p> <p>CO4- Analyse Fiscal management and Financial administration of the Government</p> |
| 3 | Cost Accounting - II | <p>CO1- Solve cost sheet problems and acquired the skill of application of cost sheet. One of the important techniques to determine prices.</p> <p>CO2- Find reasons of the distinction between financial accounting and cost accounting and to solve practical problems. Apply calculation of pricing of large size contract by contract costing and to solve practical problems.</p> <p>CO3- Apply the technique of determination of the price at the time of running the manufacturing process by process costing in a practical manner.</p> <p>CO4- Carry out cost sheet problems and acquired skill of application of cost sheet. One of the important techniques to determine prices.</p> |

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| 4 | Direct Taxation | <p>CO1- At the end of this course students would have a firm grip on the legal as well as the practical aspects of the subjects. Develop knowledge of various sections under Direct taxes.</p> <p>CO2- The students will be able to compute income from salary, and deductions at various sources. Learn about capital gains, and tax rates under partnership firm & Individual. The various methods & procedures of tax planning & ethics in taxation will also be learnt.</p> <p>CO3- Practically apply various benefits/ deductions under Chap VI-A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.</p> <p>CO4- Practically compute total income of assess.</p> |
| 5 | Financial Accounting III | <p>CO1- To learn the structure of Final Accounts of Partnership Firms with Admission, Retirement, Death of a partner.</p> <p>CO2- To learn actual implementation of dissolution of partnership firm with the technique of Piecemeal Distribution of Cash.</p> <p>CO3- To learn the procedure of Amalgamation of partnership firm and conversion of partnership firm into a joint-stock company.</p> <p>CO4- To learn inter-settlement of various transactions during the conversion of partnership firm into Joint Stock Co.</p> <p>CO5- To learn transactions and procedures of foreign currency translation into Indian Rupees.</p> |

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| 6 | Business Law | <p>CO1-At the end of this course students should be able to: Understand an insight of various beneficial social legislative measures.</p> <p>CO2-Understand the rights and liabilities of partners, Outsiders. Incorporation and dissolution of the partnership firm.</p> <p>CO3- Understand the nature of LLP, merits of LLP and process of winding up of LLP. Understand provisions of Health safety and welfare measures for workers and their inspection.</p> <p>CO4- Demonstrate an understanding of the legal environment of business.</p> <p>CO5- Apply basic legal knowledge to business transactions. Communicate effectively using standard business and legal terminology.</p> |
| 7 | Information Technology I | <p>CO1- At the end of this course students should be able to: Learn different parts of hardware and different types of software</p> <p>CO2- Learn and execute different commands of MS word, MS Excel and MS PowerPoint</p> <p>CO3- Learn Downloading information, creating e-mail ID, and sending, and receiving emails. Learn legal issues of the internet, the importance of electronic data interchange and e-commerce.</p> <p>CO4- Outline the importance of electronic data interchange and e-commerce.</p> |

| Semester – IV | | |
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| 1 | Management | <p>CO1- At the end of this course students should be able to discuss, communicate the management evolution and how it will affect future managers. Observe and evaluate the influence of historical forces on the current practice of management.</p> <p>CO2- Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate your own position on such issues.</p> <p>CO3- Explain how organizations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment. Practice the process of management's four functions: planning, organizing, leading, and controlling.</p> <p>CO4- Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences</p> |
| 2 | Research Methodology | <p>CO1- Learn about sources, types of data, and recognition of sources of Data collection. Learn about how to design the research and types of hypotheses.</p> <p>CO2- Getting knowledge about the types of data classification of data collection, how to process the data, and learned about the how to calculate the mean, median and mode</p> <p>CO3- Learn about how to write a report, interpretation, and submission of data/ project.</p> <p>CO4 – Learn about different types of hypothesis</p> |
| 3 | Financial Accounting | <p>CO1- Apply to formats of Company Final Accounts as per Indian Company's Act, 2013 in a practical manner with notes to accounts.</p> <p>CO2- Understand provisions regarding the redemption of preference shares as per the Company's Act, 2013, and apply them practically to solve practical problems.</p> <p>CO3- Understand various types of redemption of debentures and preference share also they are able to understand provisions regarding the redemption of debentures.</p> |

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| | | CO4- Apply conversion of foreign currency into Indian currency when solving practical problems about foreign branches. Classify the appropriate basis for allocation regarding Profit Prior Incorporation and apply when to solve a practical problem. |
| 4. | Management Accounting | CO1- Understand the concept of management accounting. Analyses and interpret financial statements. CO2- Calculate various ratios from the financial statements. CO3- Manage working capital requirement estimations of the firm. CO4- Understand the indirect method of cash flow analysis |
| 6 | Information Technology - II | CO1- At the end of this course students should be able to: Learn the need and importance of business processes, business process management in IT, BPM life cycle CO2- Learn practical knowledge of Tally software CO3- Learn the importance and applications of information systems in management, the role of computers in MIS Learn different IT auditing techniques CO4- Evaluate the effectiveness of Internal audits in a computer-based environment |
| 7 | Business Law (Company Law) – III | CO1- Creates understanding of the legal framework CO2- Clarify the incorporation of companies, public offer, private placement, share capital and debentures CO3- Aware about Public offer and private placement CO4- Evaluate the effectiveness of Internal audits in a computer-based environment |

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| Semester – V | | |
| 1 | Management Application | <p>CO1- At the end of this course students should be able to: Acquired analytical skills in solving marketing- related problems and challenges and be familiar with the strategic marketing management process.</p> <p>CO2- Exposed to the development, evaluation, and implementation of marketing management in a variety of business environments.</p> <p>CO3- Understand the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.</p> <p>CO4- Learn to administer and contribute to the design and evaluation of the performance management program.</p> <p>CO5- Acquired skills to develop, implement, and evaluate employee orientation, training, and development programs.</p> <p>Perform analytical reviews of financial results, proposals, and plans.</p> |
| 2 | Financial Management | <p>CO1- At the end of this course students should be able to: understand the concept of capital budgeting, receivable management, mutual fund and bond valuation and their practical implication in the real life.</p> <p>CO2- Understand the concept of net present value and how to calculate the payback period of projects.</p> <p>CO3- Evaluate the economic environment and the impact of governmental economic policies on consumers and financial institutions.</p> <p>CO4- The dimensions of performance and risk relevant to financial firms. contemporary measures of financial measures of performance and risk.</p> |
| 3 | Cost Accounting | <p>CO1- At the end of this course students should be able to: Understand of concepts of costing and accounting procedures. Know ratios that are used in companies.</p> <p>CO2- Get Knowledge about the comparison of cost integrated and non - integrated costing systems. Study practical activities in production with two</p> |

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| | | <p>systems Study practical approach towards in-service costing and the process in production.</p> <p>CO3-Study per unit cost and apportion of elements used in process Study practical calculations of cost with reference to activity Differentiate cost between traditional and ABC approach</p> <p>CO4-Student able to learn operating cost and ascertainment of cost per unit</p> |
| 4 | Indirect Taxation | <p>CO1- At the end of this course students should be able to: The practical aspect of GST, how it is calculated and the rate of GST in details.</p> <p>CO2- Students are able to calculate GST on their transactions. They were able to understand the various concept of GST.</p> <p>CO3-Examine the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc</p> <p>CO4-Explores the process of Registration, place and value of supply and computation of tax liability.</p> |
| 5 | Financial Accounting - V | <p>CO1-At the end of this course students should be able to: Calculate purchase consideration by a various method of calculation and solve practical problems after considering procedure of amalgamation.</p> <p>CO2- Solve practical problems after considering the adverse situation of the company and provisions regarding internal reconstruction. Prepare a statement of the underwriter's liability.</p> <p>CO3- Liquidate joint to the stock company as per the procedure. Apply all legal provisions regarding the calculation of buyback.</p> <p>CO4-Evaluation of Liquidation of Companies Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit /surplus account Liquidator's final statement of account.</p> |

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| 6 | Financial Accounting- VI | <p>CO1- Apply the format of final accounts as per Banking Companies Act,1949 in a practical manner.</p> <p>CO2- Verify the financial position of the Bank from various angles. Apply format of final accounts as per Insurance Companies Act, and verify actual calculation premium in a practical manner.</p> <p>CO3- Practically apply the procedure of valuation of personal investment in real, mostly investment in Share market and in Debentures / Bonds. Apply format of final accounts as per LLP Act, 2008 in practical manner.</p> |
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| Semester – VI | | |
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| 1 | Economics | <p>CO1- At the end of this course students should be able to: Understand the various aspects of the Indian economy.</p> <p>CO2- Develop a perspective on the different problems and approaches to economic planning and development in India. Develop a perspective on the different problems and approaches to economic planning and development in India</p> <p>CO3- Understand the role of the Indian Economy in the global context, and how different factors have affected this process.</p> <p>CO4- At the end of this course students should be able to describe the dimensions of performance and risk relevant to financial firms. understand the concept of business valuation, mergers and acquisitions, etc.</p> |
| 2 | Financial Management | <p>CO1- Calculate contemporary measures of financial measures of performance and risk.</p> <p>CO2- understand the practical aspect of lease accounting, hire purchase system and its accounting treatment. understand how to calculate the amount of working capital.</p> <p>CO3- Describe contemporary managerial risk. Evaluate the economic environment and the impact of government economic policies on consumers and financial institutions.</p> <p>CO4- Describe the impact that financial innovation, advances in technology, and changes in regulations have had on the structure of the financial firms/industry.</p> |
| 3 | Cost Accounting | <p>CO1- Prepare various types of budgets depending upon the types of activities. Understand the concepts of absorption costing, marginal costing, and cost volume and profit analysis.</p> <p>CO2- Take decisions like make or buy, and appropriate sales mix on the basis of analytical costing methods. Find material, labours sales, and overhead variances.</p> <p>activities</p> |

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| 4 | Taxation - III | <p>CO1-Practically use filing of returns, payment of taxes and refunds</p> <p>CO2- Examine accounts, audits and assessment as for the company for GST.</p> <p>CO3-Examine the foreign trade policy.</p> <p>CO4-Examine the customs duty act in India.</p> |
| 5 | Financial Accounting - VII | <p>CO1- Prepare Final Account for Electricity Company as per Double Account System.</p> <p>CO2-Classify Balance Sheet Contingency Reserve Disposal of Surplus (As per Electricity Rules)</p> <p>CO3-Create understanding Mutual Fund Introduction, Historical Background SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes etc</p> <p>CO4-Acquire knowledge on Investment Accounting (w.r.t. Accounting Standard- 13) For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities)</p> |
| 6 | Project | <p>CO1- This will help the learner in understanding the working of a company</p> |