

**PROGRAMME NAME: BACHELOR OF COMMERCE (ACCOUNTING AND FINANCE)**

Students are encouraged and expected to strive to achieve the following objectives by the end of the program.

**PSO1:** To train and help students gain expertise in the field of Accounting and Finance.

**PSO2:** To prepare students to exploit opportunities, being newly created, in the accounting and finance profession.

**PSO3:** To provide adequate basic understanding about accounting and finance education among students.

**PSO4:** To inculcate training and practical in approach by using modern technology amongst the students in the field of Accounting and Finance

**PSO5:** To create an additional avenue of self-employment and benefit industry by providing suitable

**BACHELOR OF COMMERCE (ACCOUNTING AND FINANCE) SEM I**

**PROGRAMME CODE: 2C00451**

**COURSE NAME: COST ACCOUNTING (INTRODCUTION AND ELEMENTS OF COST) - I**

**COURSE OUTCOME:**

**CO1:** Students understand the objectives, concept, and importance of cost accounting.

**CO2:** Students understand the concept of material cost and different method of stock valuation.

**CO3:** Students understand the labour cost and overheads and how it is to be calculated.

**COURSE NAME: COMMERCE (BUSINESS ENVIRONMENT) - I**

**COURSE OUTCOME:**

**CO1:** Students understand the business objectives and how it affects the environment.

**CO2:** Students learn business ethics, consumerism and protection act of consumers

**CO3:** Students understand the social responsibility of corporate sector towards the society.

**COURSE NAME: BUSINESS COMMUNICATION -I**

**COURSE OUTCOME:**

**CO1:** Students understand the concept, process and different channels of communication used in the corporate sector.

**CO2:** Students learn different skills required for effective communication.

**CO3:** Students acquire practical skills like resume writing and letter writing.

**COURSE NAME: FOUNDATION COURSE- I**

**COURSE OUTCOME:**

**CO1:** Students understand the multi-cultural diversity in the Indian society.

**CO2:** Students gain knowledge of disparities arising out of gender with special reference to violence against women.

**CO3:** Students understand the structure of Indian Constitution and significant aspects of the political process

**COURSE NAME: FINANCIAL MANAGEMENT (INTRODUCTION TO FINANCIAL MANAGEMENT) - I**

**COURSE OUTCOME:**

**CO1:** Students understand the different types of capital budgeting techniques.

**CO2:** Students acquire skills for understanding the time value of money.

**COURSE NAME: FINANCIAL ACCOUNTING (ELEMENTS OF FINANCIAL ACCOUNTING) – I**

**COURSE OUTCOME:**

**CO1:** Students understand the basic accounting concepts.

**CO2:** Students gain knowledge of different accounting standards and its application while preparing final accounts.

**CO3:** Students learn insights about the different methods of stock valuation.

### **COURSE NAME: BUSINESS ECONOMICS- I**

#### **COURSE OUTCOME:**

**CO1:** Students understand the basics of market demand, market supply and equilibrium price-shifts.

**CO2:** Students acquire the practical skills for demand estimation and forecasting.

**CO3:** Students learn different market structures and discuss the variations in the pricing policies.

### **BACHELOR OF COMMERCE (ACCOUNTING AND FINANCE) SEM II**

#### **PROGRAMME CODE: 2C00452**

### **COURSE NAME: AUDITING (INTRODUCTION AND PLANNING) - I**

#### **COURSE OUTCOME:**

**CO1:** Students understand the various techniques of auditing

**CO2:** Students learn the basic concepts of auditing and various auditing standards

### **COURSE NAME: BUSINESS LAW (BUSINESS REGULATORY FRAMEWORK) - I**

#### **COURSE OUTCOME:**

**CO1:** Students understand the legalities involved in making contracts.

**CO2:** Students learn various negotiable instruments and legal aspects associated with the same.

**CO3:** Students gain knowledge of legal points involved in selling goods and rights of consumers.

**COURSE NAME: FINANCIAL ACCOUNTING (SPECIAL ACCOUNTING AREAS) - II**

**COURSE OUTCOME:**

**CO1:** Students understand advanced concepts of accounting.

**CO2:** Students acquire the practical aspects regarding shares.

**CO3:** Students understand the various aspects of hire purchase agreements and also practical parts of fire insurance.

**COURSE NAME: BUSINESS COMMUNICATION- II**

**COURSE OUTCOME:**

**CO1:** Students are able to develop the understanding of different presentation skills.

**CO2:** Students acquire practical insights with respect to group communication techniques like meeting, conferences, interviews etc.

**CO3:** Students are able to enhance their presentation skills.

**COURSE NAME: FOUNDATION COURSE – II**

**COURSE OUTCOME:**

**CO1:** Students understand the concepts of globalization, liberalization and privatization

**CO2:** Students gain knowledge of Human Rights constituents with special reference to Fundamental Rights stated in the Constitution to the students.

**CO3:** Students understand the importance of environmental studies in the current development

**COURSE NAME: BUSINESS MATHEMATICS**

**COURSE OUTCOME:**

**CO1:** Students understand the different types of averages and its practical usage.

**CO2:** Students acquire the practical skills for calculation of different measures of central tendencies.

**CO3:** Students acquire the practical skills for calculation of different measures of dispersions and their inferences

### **COURSE NAME: INNOVATIVE FINANCIAL SERVICES**

#### **COURSE OUTCOME:**

**CO1:** Students understand the various traditional and modern methods of financing.

**CO2:** Students learn the latest mechanisms of financial services.

**CO3:** Students gain knowledge with regards to consumer finance and credit rating

### **BACHELOR OF COMMERCE (ACCOUNTING AND FINANCE) SEM III**

#### **PROGRAMME CODE: 2C00453**

### **COURSE NAME: FINANCIAL ACCOUNTING (ELEMENTS OF FINANCIAL ACCOUNTING) - III**

#### **COURSE OUTCOME:**

**CO1:** Students understand the effects on the final accounts of firms when a new partner is admitted or when a partner dies or retires.

**CO2:** Students learn amalgamation of firms and conversion of a partnership into a limited company.

**CO3:** Students acquire the knowledge of accounting software.

### **COURSE NAME: TAXATION I (DIRECT TAXES - I)**

#### **COURSE OUTCOME:**

**CO1:** Students understand the concept of total income

**CO2:** Students understand the various heads of income.

**CO3:** Students gain knowledge and practical insights of computation of total income and the various deductions

### **COURSE NAME: COST ACCOUNTING (METHODS OF COSTING) - II**

#### **COURSE OUTCOME:**

**CO1:** Students understand the preparation of cost sheet and its reconciliation.

**CO2:** Students gain knowledge of costing in contracts.

**CO3:** Students understand the concept of various cost drivers and types of costs

### **COURSE NAME: INFORMATION TECHNOLOGY IN ACCOUNTANCY I**

#### **COURSE OUTCOME:**

**CO1:** Students learn the basics of computers for general use

**CO2:** Students understand the concept and application of electronic commerce and other technologies.

**CO3:** Students are able to use of common office applications like MS Word, MS Excel and MS PowerPoint.

**CO4:** Students gain knowledge of the growing cyber-crimes and need for cyber security.

### **COURSE NAME: BUSINESS ECONOMICS - II**

#### **COURSE OUTCOME:**

**CO1:** Students are able to understand the concept of micro and macro economics.

**CO2:** Students understand the different nuances of supply and demand on money.

**CO3:** Students acquire the skills for public policy and fiscal policy.

**COURSE NAME: FOUNDATION COURSE (FINANCIAL MARKET OPERATIONS) - III**

**COURSE OUTCOME:**

**CO1:**Students understand the concept and functions of Indian financial system.

**CO2:**Students gain knowledge of different financial markets in India.

**CO3:**Students are able to analyze the volume of capital market, derivative market, money market, debt market trade and understand the trading procedures of the same.

**COURSE NAME: BUSINESS LAW (BUSINESS REGULATORY FRAMEWORK) -II**

**COURSE OUTCOME:**

**CO1:**Students gain knowledge with regards to Partnership Act 1932

**CO2:**Students understand the concept of Factory Acts the rights of employees.

**CO3:**Students understand the liability of partners, duties their rights.

**BACHELOR OF COMMERCE (ACCOUNTING AND FINANCE) SEM IV**

**PROGRAMME CODE: 2C00454**

**COURSE NAME: MANAGEMENT ACCOUNTING (INTRODUCTION TO MANAGEMENT ACCOUNTING)**

**COURSE OUTCOME:**

**CO1:**Students acquire theoretical and practical knowledge of management accounting

**CO2:**Students understand the importance of financial statement analysis and its purpose

**CO3:** Students understand the concepts related to working capital management

**COURSE NAME: FINANCIAL ACCOUNTING (SPECIAL ACCOUNTING AREAS) - IV**

**COURSE OUTCOME:**

**CO1:**Students gain knowledge of the preparation of final accounts of Companies.

**CO2:**Students understand the concept with regards to Redemption of Preference shares and Debentures

**CO3:**Students are able to prepare separate, combined and columnar Profit and Loss Account.

**COURSE NAME: TAXATION II (DIRECT TAXES II)**

**COURSE OUTCOME:**

**CO1:**Students understand clubbing of income, tax planning their basic concepts.

**CO2:**Students are able to compute tax liability of individual and partnership.

**CO3:**Students gain knowledge of different heads of income.

**CO4:**Students acquire the skills for computation of deductions from total income and calculate the total taxable income of individual.

**COURSE NAME: INFORMATION TECHNOLOGY IN ACCOUNTANCY II**

**COURSE OUTCOME:**

**CO1:**Students understand the management and automation of Business Process

**CO2:**Students understand automated accounting software by way of learning Tally.

**CO3:**Students gain knowledge and practical insights about Management Information System.

**CO4:**Students understand the use of software for Auditing.

**COURSE NAME: FOUNDATION COURSE (INTRODUCTION TO MANAGEMENT) IV**

**COURSE OUTCOME:**

**CO1:** Students understand the importance of planning and the process of planning.

**CO2:** Students learn the meaning of staffing and acquaint them with the procedure of selection.

**CO3:** Students understand the meaning and importance of directing and controlling.

**COURSE NAME: BUSINESS LAW (COMPANY LAW) III**

**COURSE OUTCOME:**

**CO1:** Students understand the relevant Acts applicable for starting a company

**CO2:** Students gain knowledge of various sections governing of public offer.

**CO3:** Students learn various sections governing the issue of share capital and debentures.

**COURSE NAME: RESEARCH METHODOLOGY IN ACCOUNTING AND FINANCE**

**COURSE OUTCOME:**

**CO1:** Students understand the concept of research.

**CO2:** Students learn the objectives and purpose of doing research.

**CO3:** Students acquire the knowledge of research paper writing.

**CO4:** Students understand types of data and the steps involved in collection of data.

**BACHELOR OF COMMERCE (ACCOUNTING AND FINANCE) SEM V**

**PROGRAMME CODE: 2C00455**

**COURSE NAME: FINANCIAL ACCOUNTING V**

**COURSE OUTCOME:**

**CO1:** Students understand the concept of amalgamation and mergers and how assets, liabilities and reserves are recorded in above case with calculation of purchase consideration.

**CO2:** Students gain knowledge of conditions under which company opts for Capital Reduction and Internal Reconstruction and how to maintain records of such transactions.

**CO3:**Students learn about rules, regulations, legal aspects conditions, entries for buy back of equity shares.

### **COURSE NAME: INTERNATIONAL FINANCE**

#### **COURSE OUTCOME:**

**CO1:**Students gain knowledge of foreign exchange markets.

**CO2:**Students understand the concepts of derivatives, futures and options in foreign exchange markets.

**CO3:**Students learn about foreign exchange exposure and risk management.

### **COURSE NAME: COST ACCOUNTING - III**

#### **COURSE OUTCOME:**

**CO1:** Students understand the process of manufacturing and cost of individual process.

**CO2:**Students understand how individual services are charged and composite measuring units.

**CO3:**Students are able to calculate cost of various individual products manufactured to charge appropriate selling price.

### **COURSE NAME: FINANCIAL MANAGEMENT - II**

#### **COURSE OUTCOME:**

**CO1:**Students understand dividend policies and its impact on shareholders.

**CO2:**Students learn to make decisions of appropriate capital structure for organization

**CO3:**Students are able to manage liquidity and holding optimal level of liquid assets.

**CO4:**Students acquire analytical attitude while solving financial issues.

### **COURSE NAME: TAXATION III (INDIRECT TAXES – I)**

#### **COURSE OUTCOME:**

**CO1:**Students understand the basic computation of goods and service taxes.

**CO2:**Students gain knowledge of various exemptions and concepts of supply.

**CO3:**Students learn the rate at which the income will be chargeable to tax under different heading.

**COURSE NAME: FINANCIAL ACCOUNTING PAPER VI**

**COURSE OUTCOME:**

**CO1:**Students understand accounting procedures of different types of entities like NBFC, banking company and insurance company.

**CO2:**Students gain knowledge of various acts on financial statements of the concern

**BACHELOR OF COMMERCE (ACCOUNTING AND FINANCE) SEM VI**

**PROGRAMME CODE: 2C00456**

**.COURSE NAME: FINANCIAL ACCOUNTING VII**

**COURSE OUTCOME:**

**CO1:**Students understand working of power supply companies and its accounting procedures.

**CO2:**Students learn accounting aspects of cooperative societies.

**CO3:**Students understand the operation of the mutual funds and its valuation.

**CO4:** Students gain knowledge of basis of preparation of accounts with the help of Indian Accounting Standards and IFRS and differentiating between them.

**COURSE NAME: COST ACCOUNTING - IV**

**COURSE OUTCOME:**

**CO1:**Students are able to find out the differences in actual and expected results (standards), analyzing results and taking corrective steps.

**CO2:**Students are able to forecast and prepare budgets on the basis of available data, future expectation which will act as guide for current term.

**CO3:** Students understand importance of break-even point and to decide on margin of safety.

### **COURSE NAME: FINANCIAL MANAGEMENT III**

#### **COURSE OUTCOME:**

**CO1:**Students understand the concept of value adding to shareholders with economic value added concepts.

**CO2:**Students learn about economic aspects for corporate reconstruction with respect to earning per share and PE Ratio.

**CO3:** Students learn about internal reconstruction and external reconstruction techniques such as mergers, acquisitions, takeovers and amalgamations.

**CO4:** Students learn about leasing and hire purchase financing options.

### **COURSE NAME: TAXATION IV (INDIRECT TAXES- II)**

#### **COURSE OUTCOME:**

**CO1:**Students gain knowledge of GST, basis on which GST is charged, rates of GST

**CO2:**Students are able to assess procedures of GST, fines and penalties on avoidance of tax.

**CO3:**Students understand Foreign Laws and Customs levied on foreign trade.

### **COURSE NAME: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

#### **COURSE OUTCOME:**

**CO1:** Students learn how to manage their portfolios and how to value it.

**CO2:** Students gain knowledge about fundamental and technical analysis.

**CO3:** Students are made aware about the efficient market theory and CAPM.

### **COURSE NAME: PROJECT WORK**

#### **COURSE OUTCOME:**

**CO1:**Students learn how to conduct research.

**CO2:** Students gain knowledge about fundamentals of primary and secondary research.

**CO3:** Students are made aware practical aspects of research.