

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.