


## Suman Education Society's LN College

**NAME OF THE DEPARTMENT: B.Com (Accounts and Finance)**

**ACADEMIC YEAR : 2021-22**

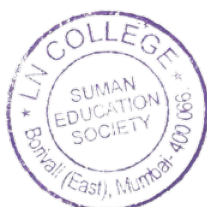
Name of the Programme	Programme Outcome Students will be able to	Program Specific Outcome Students will be able to have
<b>UG (BAF) : BACHELOR OF COMMERCE – ACCOUNTING &amp; FINANCE</b>	<ul style="list-style-type: none"> <li>To develop fundamental knowledge about the fields of finance, accountancy, audit, taxation, law, technology and innovative practices by adopting learner centric pedagogy.</li> </ul>	<ul style="list-style-type: none"> <li>Have fundamental knowledge of finance, accountancy, audit, taxation, law, technology and innovative practices.</li> </ul>
	<ul style="list-style-type: none"> <li>To motivate students to pursue higher studies such as chartered accountancy, cost accountancy, Bachelor of Accounts &amp; Finance (B.A.F) (Programme) chartered financial analyst, Business administration and company Secretaryship.</li> </ul>	<ul style="list-style-type: none"> <li>Communicate effectively with all stake holders.</li> </ul>
	<ul style="list-style-type: none"> <li>To nurture students' ability to work as consultants.</li> </ul>	<ul style="list-style-type: none"> <li>Work at both individual and team level.</li> </ul>
	<ul style="list-style-type: none"> <li>To arouse students' interest in research.</li> </ul>	



  
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**B1. Course Outcomes of all courses offered by the Department****Name of the course : B.Com (Accounts and Finance)**

Sr. No.	Name of The Course	Course Outcomes (After completing this course, the students will be able to)
<b>FYBAF</b>		
<b>Semester - I</b>		
Sr. No.	Name of The Course	Course Outcomes (After completing this course, the students will be able to)
1	Foundation Course	At the end of this course students should be able to: Understood the demographic composition of India having regard to Language, Religion, and Gender etc. Understood stratified reasons as to differences and women problems. Understood the fundamental duties of Indian citizen specified in Indian Constitution. Understood hierarchy of local self-government and amendment to the same.
2	Business Communication I	At the end of this course students should be able to: Getting helpful for knowledge about what is communication, types of communication, channel and modes of communication. helpful for getting knowledge about how to overcome the barrier and how to improve our listings skills. Getting knowledge about what is ethics and how and for what it should be followed. Learn much more about parts, structure of letter, principal of letter writing and how to write d variety of personal letters. Learn about developing ideas of about letter writing and paragraph writing.
3	Business Economics I	At the end of this course students should be able to: Expose students of Commerce to basic Micro Economics Concepts and inculcate in analytical approach to the subject matter. Stimulate the students' interest by showing the relievable and use of various economic theories and functions. Apply economic reasoning to problems of business.



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4	Business Environment	<p>At the end of this course students should be able to:</p> <p>Understand the concept of business environment and various tools of environmental analysis.</p> <p>Aware of business ethics.</p> <p>Aware of various consumer laws in India.</p> <p>Identify the factors of international business environment.</p> <p>Understand positive and negative impact of environment on business.</p> <p>Understand ethical issues in business, ethical dilemmas, procedure for registration under MSMED Act, 2006, and also the provisions related to consumer protection Act.</p> <p>Know CSR, Corporate Governance, and carbon credit and implementation of CSR activities by various companies.</p> <p>Know MNCs and TNCs. Implications of WTO and FDI for Indian Industries.</p>
5	Cost Accounting I	<p>At the end of this course students should be able to:</p> <p>Understand the concepts of costing and accounting procedures.</p> <p>Study practical adjustments in production with elements of cost</p> <p>Study practical approach towards cost structure of labours.</p> <p>Understanding formulas for calculation of cost of labours.</p> <p>Study practical approach towards overheads in production</p> <p>Study per overhead cost and apportionment of elements used in production.</p>
6	Financial Accounting I	<p>At the end of this course students should be able to:</p> <p>Solve practical problems regarding Inventory Valuation by FIFO and Weighted Average Method.</p> <p>Classify in considering features of various transactions and able to apply structure of Final Accounts in proper manner.</p> <p>Accounting of Departmental Stores.</p> <p>Understood application of Hire purchase transactions in real life as regular transaction in the society.</p>
7	Financial Management	<p>At the end of this course students should be able to:</p> <p>Understand the concept of financial management.</p> <p>Understand different concept of valuation.</p> <p>Calculate various leverages on their own.</p> <p>Easily identify various sources of finance.</p> <p>Calculate cost of capital of the various firms.</p>



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Semester - II		
1	Foundation Course	<p>At the end of this course students should be able to: Understand New industrial policy 1992 with its economic reform.</p> <p>Understand fundamental rights stated in constitution.</p> <p>Understood importance of environment protection in the current era.</p> <p>Understood significance of aggression, violence and the need to control in life.</p> <p>Understood conflict resolution technique and peace and</p>
2	Auditing I	<p>At the end of this course students should be able to:</p> <p>Understand the concept of auditing, errors and frauds, principles of audit and types of audit.</p> <p>Plan audit program and, maintain working papers and audit note book.</p> <p>Understand techniques of auditing.</p> <p>Understand concept of internal audit.</p>
3	Financial Accounting II	<p>At the end of this course students should be able to:</p> <p>Understand difference in between single entry system and double entry system and practically able to linking up, to prepare final accounts from incomplete record.</p> <p>Learn application of Branch Accounting for small branches by Debtor system and for big branches by stock and debtors system.</p> <p>Understand transactions between Principal/ Manufacture and agent, able to apply consignment accounting regarding these transactions.</p> <p>Know basic principles of insurance and able to calculate fire insurance claim regarding goods lost by fire</p>
4	Business Mathematics	<p>At the end of this course students should be able to:</p> <p>Demonstrate an understanding of the foundations and history of mathematics.</p> <p>Perform computations in higher mathematics.</p> <p>Read and understand middle-level proofs.</p> <p>Write and understand basic of Profit and loss, interest and annuity concepts.</p> <p>Develop and maintain problem-solving skills.</p> <p>Able to solve the problems based on ratio, proportion and percentage. students able to understand the practical aspects of shares and mutual fund.</p>



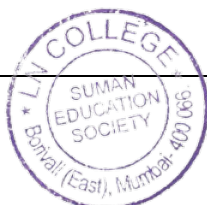
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5	Innovative Financial Services	At the end of this course students should be able to know the scenario of the financial service sector in India. The various services offered, the procedures, criteria, eligibility, need of availing such services. The students would also understand the issue management & securitization process, the background of the stock market operations. The Syllabus also provides a good understanding of Credit Rating Agencies & consumer finance.
6	Business Law - I	At the end of this course students should be able to: Understand legality behind of making contract. Understand legality behind of making contract of sale and agreement to sale. Understand legality behind of negotiable instruments of promissory notes, bills of exchange, cheque. Understand legality and rights of consumers.
7	Business Communication	At the end of this course students should be able to: Deal with nerves and think more positively about public speaking. Consider ways of grabbing the listener's attention, holding their interest, and concluding strongly. Use body language and tone of voice to enhance their presentations. 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.



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SYBAF		
Semester - III		
1	Financial Market Operation	<p>At the end of this course students should be able to:</p> <p>Get proper guidance about investment, difference about banking and non-banking financial services, and inflation.</p> <p>Understand knowledge regarding Sensex, IPO shares, methods of raising finance by company through various financial instruments.</p> <p>Understand classification of financial instruments, derivatives.</p> <p>Get helpful knowledge about consumer finance, plastic money,</p>
2	Business Economics II	<p>At the end of this course students should be able to:</p> <p>Understand the concept of Macroeconomics and various circular flows of income.</p> <p>Understand various concepts in money, prices and inflation.</p> <p>Aware of public finance in depth.</p> <p>Understand various sources of public revenue and expenditure.</p> <p>An appreciation of the ethical issues in economics competition.</p>
3	Cost Accounting II	<p>At the end of this course students should be able to:</p> <p>Solve cost sheet problems and acquired skill of application of cost sheet. One of the important techniques to determine prices.</p> <p>Find reasons of distinction between financial accounting and cost accounting and to solve practical problems.</p> <p>Apply calculation of pricing of large size contract by contract costing and to solve practical problems.</p> <p>Apply technique of determination of price at the time of running manufacturing process by process costing in practical manner.</p>
4	Direct Taxation	<p>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. The students will be able to compute income from salary, deductions at various sources. Learn about capital gains, tax rates under partnership firm &amp; Individual. The various methods &amp; procedures of tax planning &amp; ethics in taxation will also be learnt.</p>
5	Financial Accounting III	<p>To learn structure of Final Accounts of Partnership Firms with Admission, Retirement, Death of partner.</p> <p>To learn actual implementation of dissolution of partnership firm with the technique of Piecemeal Distribution of Cash.</p> <p>To learn procedure of Amalgamation of partnership firm and conversion of partnership firm into joint stock company.</p> <p>To learn inter settlement of various transactions during the conversion of partnership firm into Joint Stock Co.</p> <p>To learn transactions and procedure of foreign currency translation in to Indian Rupees.</p>



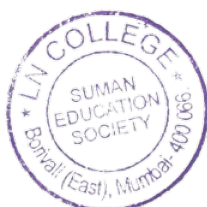
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6	Business Law	<p>At the end of this course students should be able to:</p> <p>Understand an insight of various beneficial social legislative measures.</p> <p>Understand rights and liabilities of partners, Outsiders.</p> <p>Incorporation and dissolution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



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Semester - IV		
1	Management	<p>At the end of this course students should be able to:</p> <p>Discuss and communicate the management evolution and how it will affect future managers.</p> <p>Observe and evaluate the influence of historical forces on the current practice of management.</p> <p>Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.</p> <p>Explain how organizations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment.</p> <p>Practice the process of management's four functions: planning, organizing, leading, and controlling.</p> <p>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> <p>Evaluate leadership styles to anticipate the consequences of each leadership style.</p> <p>Gather and analyse both qualitative and quantitative information to isolate issues and formulate best control methods.</p>
2	Research Methodology	<p>At the end of this course students should be able to:</p> <p>Learn about sources, types of data, recognition of sources of Data collection.</p> <p>Learn about how to design the research and types of hypothesis.</p> <p>Getting knowledge about the types of data classification of data collection, how to process the data, and learnt about the how to calculate the mean, median, mode,</p> <p>Learn about the how to write report, interpretation and submission of data/ project.</p>



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3	Financial Accounting	<p>At the end of this course students should be able to:</p> <p>Apply to formats of Company Final Accounts as per Indian Company's Act, 2013 in practical manner with notes to accounts.</p> <p>Understand provisions regarding redemption of preference shares as per Company's Act, 2013 and applying practically to solve practical problems.</p> <p>Understand various types of redemption of debentures and preference share also they are able to understand provisions regarding redemption of debentures.</p> <p>Apply conversion of foreign currency into Indian currency when, to solve practical problems about foreign branches.</p> <p>Classify appropriate basis for allocation regarding Profit Prior to Incorporation and applying when, to solve practical problem.</p>
4	Management Accounting	<p>At the end of this course students should be able to:</p> <p>Understand the concept of management accounting.</p> <p>Analyses and interpret financial statements.</p> <p>Calculate various ratios from the financial statements.</p> <p>Do cash flow analysis.</p> <p>Manage working capital requirement estimations of the firm.</p>
5	Business Law - III	<p>At the end of this course students should be able to:</p> <p>Students have understood various definitions that are required to learn provision of company Act 2013.</p> <p>Students have understood process of incorporation of company and its importance.</p> <p>Students have understood the ways to raise capital in primary market by public companies and private company.</p> <p>Students have understood types of prospectus and it's need to issue in different situation.</p>
6	Information Technology - II	<p>At the end of this course students should be able to:</p> <p>Learn need and importance of business process, business process management in IT, BPM life cycle</p> <p>Learn practical knowledge of Tally software</p> <p>Learn importance and applications of information system in management, role of computer in MIS</p> <p>Learn different IT auditing techniques</p>



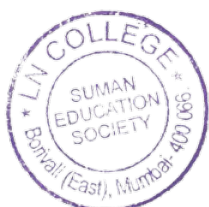
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TYBAF		
Semester - V		
1	Management Application	<p>At the end of this course students should be able to:</p> <p>Acquired analytical skills in solving marketing related problems and challenges and be familiar with the strategic marketing management process.</p> <p>Exposed to the development, evaluation, and implementation of marketing management in a variety of business environments.</p> <p>Understand the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.</p> <p>Learn administer and contribute to the design and evaluation of the performance management program.</p> <p>Acquired skill 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>At the end of this course students should be able to:</p> <p>understand the concept of capital budgeting, recivable management, mutul fund and bond valuation and their practical implication in the real life. Understand the concept of net present value and how to calculate payback period of a projects.</p>
3	Cost Accounting	<p>At the end of this course students should be able to:</p> <p>Understand of concepts of costing and accounting procedures.</p> <p>Know ratios which are used in company's</p> <p>Get Knowledge about comparison of cost integrated and non integretd costing system</p> <p>Study practical activities in production with two systems</p> <p>Study practical approach towards in service costing</p> <p>Study practical approach towards process in production</p> <p>Study per unit cost and apportion of elements used in process</p> <p>Study practical calculations of cost with reference to activity</p> <p>Differentiate cost between traditional and ABC approach.</p>
4	Indirect Taxation	<p>At the end of this course students should be able to: The practical aspect of GST, how it is calculated and rate of GST indeltail. Students able to calculate GST on their transactions. They able to understasnd various concept of GST.</p>



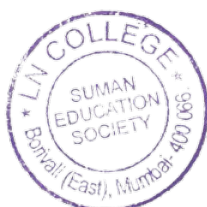
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5	Fiencial Accounting - V	At the end of this course students should be able to: Calculate purchase consideration by various method of calculation and solving practical problem after considering procedure of amalgamation. Solve practical problems after considering adverse situation of the company and provisions regarding internal reconstruction. Prepare statement of underwriter's liability. Liquidate joint to stock company as per procedure. Apply all legal provisions regarding calculation of buyback.
6	Financial Accounting - VI	At the end of this course students should be able to: Apply format of final accounts as per Banking Companies Act, 1949 in practical manner. Verify financial position of Bank by various angle. Apply format of final accounts as per Insurance Companies Act, and verify actual calculation premium in practical manner. Practically apply 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.
<b>Semester – VI</b>		
1	Indian Economics	At the end of this course students should be able to: Understand the various aspects of Indian economy. 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 Understand the role of the Indian Economy in the global context, and how different factors have affected this process.



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2	Financial Management	<p>At the end of this course students should be able to:</p> <p>Describe the dimensions of performance and risk relevant to financial firms. understand the concept of business valuation , mergers and acquisition etc.</p> <p>Calculate contemporary measures of financial measures of performance and risk. understand the practical aspect of lease accounting , hirepurchase system and its accounting treatment. understand how to calculate amount of working capital.</p> <p>Describe contemporary managerial risk. Evaluate the economic environment and the impact of governmental economic policies on consumers and financial institutions.</p> <p>Describe the impact that financial innovation, advances in technology, and changes in regulations has had on the structure of the financial firms/industry.</p>
3	Cost Accounting	<p>At the end of this course students should be able to:</p> <p>Prepare various types of budgets depending upon the types of activities.</p> <p>Understand the concepts of absorption costing, marginal costing, and cost volume and profit analysis.</p> <p>Take decision like make or buy, appropriate sales mix on the basis of analytical costing methods.</p> <p>Find material, labour, sales and overhead variances.</p>
4	Taxation - III	<p>At the end of this course students should be able to: The practical aspect of GST, how it is calculated and rate of GST in detail. Students able to calculate GST on their transactions. They able to understand various concept of GST. They will know the Import &amp; export procedures through the custom Act. The Students would learn the foreign trade policies and the various schemes &amp; exemption under the same.</p>
5	Financial Accounting - VII	<p>At the end of this course students should be able to:</p> <p>Prepare Final Account for Electricity Company as per Double Account System</p> <p>Prepare final accounts of Co-Operative Housing Society &amp; Consumer Co-Operative Society.</p> <p>Get the knowledge of IFRS its Purpose &amp; Objective of financial statement, its Frame work, its assumption, characteristics, element, recognition &amp; measurement. understand the mutual fund and AS-13.</p>



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