



Nagindas Khandwala College (Autonomous)

Name of the Programme: Bachelor of Commerce (Accounting & Finance)

Programme Code: UCBAF

PROGRAMME OBJECTIVES

PO 1- To impart the learners with necessary theoretical and practical knowledge of accounting with finance so as to increase personal skills to manage entire accounting system for all types of organisation, be it a sole trading concern, partnership firm or a joint stock companies starting from primary entry till finalization of accounts.

PO 2 - To provide an integrated perspective of global accounting system along with exposure to Indian Accounting Standards in detail.

PO 3 - To make students confident enough to manage entire accounting at personal or corporate level single handed.

PO 4 - To empower the learners with vision required while taking firm's financial decision so as to achieve organisational goals.

PO 5 -To convey their responsibility as an accountant and a member of finance team of any organisation towards various stake holders individually and towards economy as a whole.

PROGRAMME OUTCOMES

After completing three years of B.Com. (Accounting and Finance) program, the learners will:

PO – 1: Acquire comprehensive knowledge and understanding of Accounting, Finance, Taxation, Auditing, Economics, Management and other related disciplinary areas/subjects.

PO – 2: Understand and use communication skills, soft skills and presentation skills with the help of technology like Microsoft Word, Microsoft Excel and Microsoft Power Point presentations.

PO – 3: Assess and adopt critical thinking along with problem solving abilities by preparing financial statements of various forms of business organisations, applying audit techniques, compute tax liability using provisions of various laws prevailing in India.

PO – 4: Pursue higher education and research in the field of Commerce, Accounting, Finance, Management, etc.

PO – 5: Develop ethical value systems, awareness about gender issues & environmental sustainability to be successful in business and personal life.



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PO – 6: Design and apply strategies for successful entrepreneurial endeavours & business ventures and harness overall managerial skills.

Semester I

2011UAFBC Business Communication – I

Course Objectives:

1. To develop awareness of the complexity of the communication process.
2. To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener.
3. To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups.
4. To develop effective writing skills so as to enable students to write in clear, concise, persuasive and audience centred manner.
5. To demonstrate effective use of communication technology.

Course Outcomes:

After completion of this course the learner will be able to:

1. CO1: Understand the importance of Communication in Business & corporate world.
(Level: Understanding)
2. CO2: Enhance their writing skills. (Level: Apply)
3. CO3: Analyse the various barriers to Communication and will also analyse measures to overcome it. (Level: Analyse)
4. CO4: Recognise the importance of proficiency and competency in Communication for Business world which will help to address issues related to gender with in professional ethics. (Level: Apply)
5. CO5: Draft business correspondence and enhance Public relation skills. (Level: Create)

2012UAFIT Information Technology in Accounting and Finance – I

Course Objectives:

1. To make learner familiar with hardware and software related to computer.
2. To develop in depth knowledge of Office Productivity Tools among learners such as MS-Word, MS-Excel, Power Point and Tally.



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3. To understand the concepts related to internet, its application and security measures.
4. To develop overall knowledge on E-Commerce among learners.

Course Outcomes:

After completion of this course the learner will be able to:

1. CO1: Demonstrate familiarity to meaning, history and difference of Hardware & Software of Computers. (Level: Apply)
2. CO2: Recognise the importance of internet and e-commerce in current globalised marketing era to evaluate various options for marketing of a given product or services. (Level: Analyse)
3. CO3: Create word document, Power Point Presentation and vouchers using Tally Software emphasizing employability. (Level: Create)
4. CO4: Create excel file to store data and perform various financial functions to analyse the data for business decision making following professional ethics. (Level: Create)

2013UAFFC Foundation Course – I

Course Objectives:

1. To enhance the understanding of the structure of Indian society.
2. To orient learners towards the various aspects of disparity.
3. To orient learners about the political system in India.
4. To create an interest in learners towards the Indian Constitution and their rights and duties.

Course Outcomes:

After completion of this course the learner will be able to:

- CO1: Enhance the understanding of structure of Indian society. (Level: Understanding)
- CO2: Apply the understanding of linguistic diversity, inter- group conflicts and gender disparity in real life situations. (Level: Apply)
- CO3: Analyse the basic features of Indian constitution and fundamental duties as Indian citizen including gender equality. (Level: Analyse)
- CO4: Analyse complex social problems such as inequalities faced by people with disabilities and develop suggestions to mitigate such problems (Level: Create)



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2014UAFBE Business Economics-I

Course Objectives:

To provide a clear understanding and firm foundation of basic microeconomic concepts related to business.

1. To understand the basic cost, revenue and break even concepts in business.
3. To receive an in-depth knowledge of various markets.

Course Outcomes:

After completion of this course the learner will be able to:

- CO1: Demonstrate a familiarity with microeconomics concepts of cost, production and their relationship to business operations. (Level: Understanding)
- CO2: Apply the concepts of demand forecasting and marginal analysis for better decision making in business. (Level: Apply)
- CO3: Analyse the causes and consequences of different market conditions. (Level: Analyse)
- CO4: Integrate the concept of price and output decisions of firms under various market structures. (Level: Create)

2015UAFCO Commerce (Business Environment) - I

Course Objectives:

1. To enhance understanding of complex business environment.
2. To make learner aware about inter dependence of business with society.
3. To introduce learners nature of international environment.
4. To increase awareness among learners about ecological imbalance created by business and strategies to use natural resources without harming environment.

Course Outcomes:

After completion of this course the learner will be able to:

- CO1: Understand relationship between environment and business, explain external and internal environment of business (Level: Understand)



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CO2: Understand the definition of ethics, the importance and role of ethical behaviour in the business world today to enhance professional ethics. (Level: Understand)

CO3: Interpret the Significance of GATT, WTO, Kyoto Protocol, Carbon Trading, and Carbon Footprints in functioning of Business Globally. (Level: Apply)

CO4: Demonstrate the Environmental Analysis Techniques, Entrepreneurship skills, International strategies and analyse a business proposal to sustain environment. (Level: Apply, Analyse)

2016UAFBM Business Mathematics

Course Objectives:

1. To enhance the creative and logical thinking of learners.
2. To orient learners towards the various aspects of business profits and losses.
3. To orient learners towards understanding returns on investment.
4. To create an interest in learners towards calculation of income from shares and mutual funds that supports employability too.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Enhance familiarity with concepts of Ratio, Proportion, and Percentage. (Level: Understanding)

CO2: Apply the understanding of commission & brokerage while making personal and Business decisions. (Level: Apply)

CO3: Analyse the impact of various mode of interest on return earned by investor while investment in lump sum or in annuity. (Level: Analyse)

CO4: Evaluate alternate options of investment in Shares and Mutual Fund under different situation through different modes. (Level: Create)

2017UAFFA Financial Accounting – I (Elements of Financial Accounting)

Course Objectives:

1. To enhance learner knowledge in accounting of departmental stores.
2. To orient learners about process of maintaining accounts for hire purchase.



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3. To improve learners understanding of valuation of stock as per Accounting Standard–2.
4. To make learner familiar with technique of valuation of stock at the time of fire to claim under fire insurance.

Course Outcomes:

After completion of course, the learner will be able to:

- CO1: Get acquainted with accounting of departmental stores. (Level: Understand)
- CO2: Understand the concept of hire purchase and method of recording transaction taking place under hire purchase. (Level: Understand)
- CO3: Apply Accounting Standard 2 to maintain record of stock in stores & godown to emphasis employability. (Level: Apply)
- CO4: Comply documents and accounts required to submit with fire insurance claim to insurance company. (Level: Create)

Semester II

2021UAFBC Business Communication-II

Course Objectives:

1. To develop awareness of the complexity of the communication process in group.
2. To develop effective presentation skills in students so as to enable them to comprehend topics and present them in a simple and lucid manner.
3. To develop effective writing skills so as to enable students to write in clear, concise and persuasive manner during business correspondences.
4. To demonstrate effective use of communication technology

Course Outcomes:

After completion of this course the learners will be able to:

- CO1: Understand the importance of Corporate Communication. (Level: Understanding)
- CO2: Learn how to communicate in organisational set up. (Level: Apply)
- CO3: Apply Business Communication Skills in addressing issues and giving redressal to issues in business. (Level: Apply)
- CO4: Analyse the various problems encountered during Business Communication.
(Level : Analyse)



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CO5: Students will be able to draft business correspondence and enhance public relation skills aiding to employability. (Level: Create)

2022UAFIT Information Technology in Accounting and Finance – II

Course Objectives:

1. To widen the scope of the learner in understanding the application of IT in business process.
2. To make learner familiar with computerised accounting system.
3. To develop knowledge on networking concept among students
4. To enhance the knowledge of learner regarding MIS and process of preparation of MIS with the use of IT.
5. To improve learners knowledge about application of IT in auditing.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Identify business process and its management in connection to application of IT.

(Level: Understand)

CO2: Get acquainted with MIS and its applications in the business organisation.

(Level: Understand)

CO3: Practice computerised accounting system with the help of various accounting software such as Zoho, Quickbook and Tally. (Level: Apply)

CO4: Compare benefits and drawbacks of various types of IT networks utilised in organisation. (Level: Analyse)

2023UAFFC Foundation Course – II

Course Objectives:

1. To widen the scope of the learner in understanding the issue of globalisation and its impact on the Indian society
2. To delve deeper into the softer issues of human existence like human rights and ecology
3. To enhance the knowledge of learner in terms of changes in the contemporary society and to become aware of critical issues like conflict and stress. The emphasis will also be on managing the present day problems of conflict and stress.



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Course Outcomes:

After completion of this course the learners will be able to:

- CO1: Enhance the understanding of impact of globalisation of Indian Society, human rights, environmental degradation and stress in contemporary society. (Level: Understand)
- CO2: Apply the understanding of above concepts in real life situations. (Level: Apply)
- CO3: Analyse the causes of Farmer's suicides, environmental degradation, stress and conflict in society to cover Issues relating to environment and Sustainability. . (Level: Analyse)
- CO4: Analyse complex social problems such as violation of human rights, conflicts in society and develop suggestions to conflict resolution and creation of peace and harmony in society. (Level: Create)

2024UAFAD Auditing – I (Introduction and Planning)

Course Objectives:

1. To introduce learner concept of auditing and its application.
2. To enhance learners understanding of audit planning, procedure and documentation.
3. To improve understanding of various audit techniques.
4. To make learner aware regarding internal audit and its requirements.

Course Outcomes:

After completion of this course the learners will be able to:

- CO1: Understand the technical terms, basic principles and broad structure of types of audit. (Level: Understand)
- CO2: Recognize the steps for preparing an audit plan, audit programme and audit documentation. (Level: Understand)
- CO3: Enumerate and test the design of internal control for companies. (Level: Understand)
- CO4: Enhance the relevance and importance of internal audit for joint stock companies. (Level: Understand)

2025UAFBL Business Law – I



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Course Objectives:

1. To enhance the understanding of provisions and implications of Contract Act, 1872.
2. To understand various provisions regarding sale of goods.
3. To improve knowledge on utility and application of Negotiable Instrument Act.
4. To impart concept of consumer and various provisions framed by government to protect consumer.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Interpret the mechanism of business contract. (Level: Comprehension)

CO2: Explain Negotiable instruments like promissory note, bill of exchange and cheque.
(Level: Comprehension)

CO3: Demonstrate transactions involving the Sales of Goods Act to develop professional ethics. (Level: Apply)

CO4: Demonstrate recognition of consumer protection. (Level: Apply)

2026UAFFM Financial Management – I

Course Objectives:

1. To introduce concept of finance and various sources and types of financing.
2. To enhance learner's knowledge on various valuation concepts such as present value, future value and annuity.
3. To impart technique to calculate leverage and cost of capital and its importance and application in financial decision making.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Demonstrate familiarity with meaning and sources of finance. (Level: Understand)

CO2: Analyse various forms of return on personal investment. (Level: Analyse)

CO3: Analyse various risk levels in business due to existence of fixed cost and its implications on decision making. (Level: Analyse)

CO4: Create various capital structures based on weighted average cost of capital.



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(Level: Create)

2027UAFFA Financial Accounting – II (Special Accounting Area)

Course Objectives:

1. To enhance understanding of preparing accounts from incomplete record, Without availability of trial balance.
2. To orient learners towards preparation of accounts in case of consignment and branch.
3. To orient learners towards understanding accounting of foreign currency transaction including foreign branch.
4. To create an interest in learners towards problem solving through statistical techniques.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Get acquainted with accounting for special type of transactions such as consignment and making accounts for business who maintains incomplete records.

(Level: understand)

CO2: Understand about the concept of head office and branch and how the transaction takes place between them from accounting standpoint. (Level: Apply)

CO3: Understand the special types of Principal and Agent relationship between 2 parties in the contract of consignment and undertake its accounting. (Level: Apply)

CO4: Create journal entries in the books of the companies during issue of shares and debentures after understanding the concept of securities and legal requirements of the same as per Companies Act, 2013. (Level: Create)

Semester III

1731UAFBE Business Economics – II

Course Objectives:

1. To develop awareness of macroeconomic factors among learners.
2. To develop a knowledge regarding monetary policy among learners.
3. To enhance understanding of public finance and fiscal policy among learners.
4. To make learners aware about economical concepts of International Trade, Balance of



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Payments, WTO and Foreign Exchange Market.

Course Outcomes:

After completion of this course the learners will be able to:

- CO1: Demonstrate a familiarity with macroeconomics concepts of National Income, Money Demand and Supply, Monetary Policy and Fiscal Policy. (Level: Understand)
- CO2: Apply the formulae of calculation of GNP, GDP, NNP and National Income at Current and Constant Prices. (Level: Apply)
- CO3: Analyse the economic situations of recession, inflation, unemployment and the application of macroeconomic policies (Level: Analyse)
- CO4: Apply the theoretical concepts to the case studies depicting the economic situations and develop suggestions to rectify the same.(Level: Create)

1932UAFFC Foundation Course in Management - III (Introduction to Management)

Course Objectives:

1. To enhance the understanding of conceptual knowledge of basic management concepts.
2. To understand management process of planning, organizing, staffing, directing and controlling.
3. To orient learners towards Indian approach to management.

Course Outcomes:

After completion of this course the learners will be able to:

- CO1: Comprehend the concept of management. (Level: Understand)
- CO2: Exposure to the Indian concepts of management. (Level: Understand)
- CO3: Employing these concepts in modern day organization through study of case studies. (Level: Apply)
- CO4: Study the relevance of the older concepts of Indian management in modern business world to enrich professional ethics. (Level: Analyse)

2033UAFIDT Taxation I (Indirect taxes – I)

Course Objectives:



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1. To introduce concept of GST.
2. To make learner familiar with supply and Charges under GST & Exemptions from GST.
3. To educate learner about Time and Value of supply & Input Tax Credit.

Course Outcomes:

After completion of this course the learners will be able to:

- CO1: Get familiar with the new Indirect tax regime and how it has been a paradigm shift in the law after introduction of GST. (Level: understand)
- CO2: Understand the various intricacies of GST law regarding registration, concept of supply including its exception and Negative list under GST to apply it while filing returns. (Level: Apply)
- CO3: Understand and calculate the Time Of Supply (TOS), Value Of Supply (VOS) and Place Of Supply (POS) to evaluates the process of returns. (Level: Analyse)
- CO4: Understand the concept and provisions of Input Tax Credit (ITC) and learn how to apply them while calculating tax liability. (Level: Analyse)

2034UAFAD Auditing – II (Techniques of Auditing & Audit Procedures)

Course Objectives:

1. To enhance the understanding of Vouching and Verification as a technique of verification.
2. To make learners competent to read and understand ledger account for interpretation of business transactions.
3. To understand the importance of Audit and Assurance standards.
4. To orient learners towards understanding audit of limited company.

Course Outcomes:

After completion of this course the learners will be able to:

- CO1: Logically arrange the steps in audit of Income and Expenses and Verification of Assets and Liabilities of a joint stock company. (Level: Understand)
- CO2: Read the ledger accounts of a company by visualizing the narration and identify errors and frauds in records. (Level: Apply)
- CO3: Describe the significance of auditing standards in conduct of audit as per ICAI



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Guidelines to emphasize professional ethics. (Level: Understand)

CO4: Illustrate the requirements for conduct of audit of joint stock companies and analyze the audit report of the company. (Level: Analyse)

1735UAFBL Business Law – II (Business Regulatory Framework)

Course Objectives:

1. To enhance learner's knowledge regarding regulatory framework in India.
2. To develop in depth knowledge regarding Indian Partnership Act, 1932.
3. To make learner acquainted with Factories Act, 1948.
4. To gain familiarity with various laws related to compensation management.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Summarize the conditions of The Partnership Act. (Level: Comprehension)

CO2: Explain the development and the judicial setup of Labour Laws.

(Level: Comprehension)

CO3: Associate the law and practice of LLPs (Level: Analysis)

CO4: Integrate the knowledge of Labour Law in General HRD Practice. (Level: Synthesis)

2036UAFCA Cost Accounting – I (Introduction and Elements of Cost)

Course Objectives:

1. To introduce concept of cost accounting to learners as a branch of accounting.
2. To make learner familiar with material cost, Labour cost and overheads.
3. To enable learners to understand importance of cost accounting in an organisation.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Demonstrate familiarity with concept of cost accounting and its application.

(Level: Understand)

CO2: Estimate Economic order quantity so as to maintain stock level to control liquidity.

(Level: Analyse)



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CO3: Appraise various overhead cost in the production cost of the business. (Level: Analysis)

CO4: Evaluate labour cost to decide on HR policies. (Level: Analysis & Create)

1937UAFFA Financial Accounting – III (Special Accounting Areas)

Course Objectives:

1. To enhance preparation and finalisation of accounts of partnership firm.
2. To develop knowledge regarding distribution of cash among liabilities if assets realised in instalment while dissolution of partnership firm.
3. To understand the accounting methodology while amalgamation of partnership firm and conversion of firm into a ltd. company.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Demonstrate familiarity with preparation of Partnership Final Accounts to evaluate profit earning capacity of the firm. (Level: Understand & Analyse)

CO2: Understand process of amalgamation and conversion of a firm. (Level: Understand)

CO3: Examine the process of settlement of claim in case of piecemeal distribution of the cash. (Level: Analyse)

CO4: Create opening balance sheet of amalgamated firm and company framed by conversion. (Level: Create)

Semester IV

1741UAFRM Research Methodology in Accounting and Finance

Course Objectives:

1. To introduce the concept of research to learner.
2. To understand the concept of research design in accounting and finance.
3. To develop an understanding of primary data collection and its analysis.
4. To enhance knowledge on interpretation and report writing among learner.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Identify and discuss the complex issues inherent in selecting a research problem,



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selecting an appropriate research design, and implementing a research project.

(Level: Understand)

CO2: Employ appropriate research approaches including sampling, data collection and questionnaire design for specific business problems. (Level: Apply)

CO3: Develop advanced critical thinking skills and demonstrate enhanced writing skills.

(Level: Apply)

CO4: Develop a research proposal following norms of professional ethics. (Level: Create)

2042UAFFC Foundation Course in Commerce – IV (Indian Financial System)

Course Objectives:

1. To understand the evolution of Indian financial system and Indian financial markets.
2. To develop a knowledge of financial instruments and financial services.
3. To develop an understanding of issue management.
4. To make learner aware of Indian finance mechanism.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Demonstrate familiarity with Indian Financial System and environment thereof.

(Level: Understand)

CO2: Evaluate difference between various financial instruments and services available in the Indian Financial market. (Level: Analyse)

CO3: Compare services offered by brokers and intermediaries in issue management.

(Level: Analyse)

CO4: Develop a deep knowledge on importance of credit rating and venture capitalist.

(Level: Understand)

1743UAFMA Management Accounting (Introduction to Management Accounting)

Course Objectives:

1. To introduce learner stream of management accounting.
2. To understand the concept of vertical statement and ratio analysis.
3. To introduce procedure and provision of preparation of cash flow.



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4. To educate learner about estimation of working capital.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Describe the various management accounting techniques useful for decision making

(Level: Understand)

CO2: Analyse the financial statements and calculate financial ratios of different Companies.

(Level: Apply)

CO3: Prepare Cash Flow and Funds Flow statements this helps in planning for intermediate and long-term finances. (Level: Apply)

CO4: Calculate the working capital requirements of trading and manufacturing companies

(Level: Apply)

1944UAFIDT Taxation –II (Indirect Taxes - II)

Course Objectives:

1. To enhance knowledge of payment of tax, filling refund and return and documentation in case of indirect taxes.
2. To understand procedure of account, audit, assessment and record in context to indirect tax.
3. To develop an understanding of custom act and foreign trade policy.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Learn advanced provisions related to requirement of registration under GST.

(Level: Understand)

CO2: Understand the laws and regulations regarding Foreign Trade Policies (FTP).

(Level: Understand)

CO3: Get familiar to provisions regarding various returns to be filed along with due dates and consequences of not filing of returns or payment of taxes on time. Types of ledger maintained under law and procedures for payment. (Level: Apply)

CO4: Understand the provisions with customs law- Important definitions, applicability, and



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determination of value of goods imported and exported with its tax implication to develop employability. (Level: Analyse)

1745UAFBL Business Law –III (The Companies Act 2013)

Course Objectives:

1. To understand the various definitions related to companies act.
2. To understand the concept of Memorandum of Association, Article of Association, Public offer and private placement in context to Indian companies.
3. To develop detail understanding of share capital and debentures as a source of finance for joint stock companies.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Interpret the company law in the India. (Level: Comprehension)

CO2: Apply the use of the Memorandum of Association and Article of Association in a company. (Level: Application)

CO3: Explain Use of prospectus in a company. (Level: Comprehension)

CO4: Recognize the relationship between company and debenture holders.
(Level: Knowledge)

2046UAFCA Cost Accounting – II (Method of Costing)

Course Objectives:

1. To develop knowledge on classification of cost in various categories and preparing cost sheet.
2. To generate understanding of difference between cost accounts and financial accounts with reconciliation.
3. To impart knowledge of contract costing and process costing.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Get acquainted with process of determination of cost under process costing and contract costing. (Level: Understand)



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CO2: Apply techniques of reconciliation of cost to match stock register record with physical quantity in stock. (Level: Apply)

CO3: Calculate total cost under process costing & Contract Costing. (Level: Apply)

CO4: Evaluate various types of cost in costs in manufacturing process. (Level: Analyse)

2047UAFFA Financial Accounting –IV (Special Accounting Areas)

Course Objectives:

1. To revise concept and entries of issue of shares and debentures.
2. To know process and regulations of redemption of preference shares and debentures.
3. To understand how to calculate profit in case firm is converted into a company mid of the accounting year.
4. To introduce provisions and process of preparing Final Accounts of Joint Stock Companies.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Get acquainted with process of redemption of preference shares & Debentures & entries thereof. (Level: Understand)

CO2: Demonstrate familiarity with preparation of Final Accounts of Joint Stock Companies to evaluate profit earning capacity of the company. (Level: Understand & Analyse)

CO3: Bifurcate Capital and Revenue Profit in case of Profit Prior to Incorporation. (Level: Analyse)

CO4: Identify minute factors to record journal entries in the books of the companies during issue of shares and debentures after understanding the concept of securities and legal requirements of the same as per Companies Act, 2013 (Level: Analyse)

Semester V

1851UAFFA Financial Accounting – V

Course Objectives:

1. To enable learner to understand the concept of underwriting and its importance.



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2. To enable learner to understand provisions regarding buyback as per companies Act 2013, its requirements and legal conditions.
3. To enable learner to understand the concept and types of amalgamation i.e absorption, merger, external reconstruction and their differences.
4. To enable learner to understand meaning and applicability of internal reconstructions and requirement of company law in such cases.
5. To enable learner to understand meaning and types of liquidation and legal provisions in those areas.

Course Outcomes:

After completion of this course the learners will be able to:

- CO1: Get acquainted with provision, process and entries of underwriting of shares and debentures & Buy back of shares. (Level: Understand)
- CO2: Record journal entries in case of Amalgamation, Absorption, External & Internal reconstruction of joint stock companies. (Level: Apply)
- CO3: Maintain Investment Accounting for investment made in fixed return and fluctuating return securities as per AS-13. (Level: Apply)
- CO4: Record entries in books of accounts in case of liquidation of joint stock companies. (Level: Apply)

2052UAFFA Financial Accounting – VI

Course Objectives:

1. To enable learner to understand how financial statements of insurance companies are made as per rules prescribed by IRDA.
2. To enable learner to understand the concept of goodwill, shares and their valuation in detail.
3. To enable learner to understand the concept of LLP along with preparation of financial statements.
4. To make learners understand provisions to follow while preparing financial statements of Banking and Non-banking companies.



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Course Outcomes:

After completion of this course the learners will be able to:

- CO1: Get acquainted with provision and process of preparation of Final Accounts of insurance companies. (Level: Understand)
- CO2: Prepare accounts of Limited liability partnership up to finalization. (Level: Apply)
- CO3: Evaluate Goodwill of various firm applying various methods of valuation Goodwill. (Level: Analyse)
- CO4: Compare market value with book value of the shares applying techniques of valuation of shares. (Level: Analyse)

1953UAFFM Financial Management – II

Course Objectives:

1. To enable learner to understand project evaluation based on various parameters and decision making based on financial as well as non-financial factors.
2. To enable learner to understand concept of dividend, optimum dividend policy and optimum financial structure.
3. To enable learner understand the concept of mutual fund and NAV.
4. To improve knowledge of learner on bond valuation and credit management to take decision on credit given to receivables.

Course Outcomes:

After completion of this course the learners will be able to:

- CO1: Get acquainted with techniques of Capital Budgeting to evaluate different business proposals. (Level: Apply)
- CO2: Understand & Evaluate decision making process for Capital Structure & Dividend at management level. (Level: Analyse)
- CO3: Acquired in depth knowledge on working structure of mutual fund and calculation of Net Asset Value. (Level: Analyse)
- CO4: Evaluate bond valuation to make investment decisions. (Level: Analyse)
- CO5: Scrutinize various credit policies to select the one with maximum benefit. (Level: Create)



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1854UAFCA Cost Accounting – III

Course Objectives:

1. To enable the students to get acquainted with the emerging concepts in costing by enabling them to understand the meaning of uniform costing and relevance of inter firm comparison.
2. To enable the students to calculate the costing of service industry like transport, hotel and hospital.
3. To enable students to calculate the cost of a product when more than 1 process is used to manufacture the product.
4. To enable students to understand the cost allocation technique using the activities as cost drivers.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Get acquainted with uniform costing & inter-firm comparison and activity based costing system (Level: Understand)

CO2: Conversant with integrated system and non-integrated system of accounts.
(Level: Understand)

CO3: Apply process costing for equivalent units of production to calculate Inter- process profit. (Level: Apply)

CO4: Evaluate cost of various business operations applying Operating Costing.
(Level: Analyse)

2055UAFDT Taxation – III (Direct Taxes – I)

Course Objectives:

1. To introduce concept of direct tax, its definitions and basis of charge to learners.
2. To enhance knowledge on various heads of income.
3. To develop an understanding of clubbing of income, set off, carry forward, deductions among learners.
4. To enable learners to compute total income of an individual.



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Course Outcomes:

After completion of this course the learners will be able to:

CO1: Get acquainted with various definitions and basis of charge as per Income Tax Act.

(Level: Understand)

CO2: Get aware of various heads of Income under which tax is payable as per Income Tax Act. (Level: Understand)

CO3: Apply Clubbing of Income, Set Off & Carry Forward of Losses & Deduction under Chapter VI – A. (Level: Apply)

CO4: Compute total income of an individual including all heads of Income to get employed in the file of filing tax returns. (Level: Analyse)

2056UAFMS Management – II (Marketing of services)

Course Objectives:

1. To enable learner to understand the concept of market, types of market, nature with marketing management.
2. To introduce the concept of service marketing to learners.
3. To enhance learner's knowledge on key elements of service marketing mix.
4. To make learner familiar with consumer behavior and e-marketing as a new way of marketing.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Grasp the concept of marketing. (Level: Understand)

CO2: Theoretical introduction to the concept of service and service marketing.

(Level: Understand)

CO3: Utilizing these concepts in real world service organizations through case studies to understand professional ethics. (Level: Apply)

CO4: Review the similarities, differences and challenges of service marketing.

(Level: Analyse)



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Semester VI

2061UAFFA Financial Accounting – VII

Course Objectives:

1. To enable learners how financial statements of banking companies are made as per rules prescribed by RBI
2. To enable learners to understand how financial statements of insurance Co-operative societies to be prepared as per Co-operative Societies Act.
3. To enable learners to understand accounting entries of specialized transactions to be completed before finalization.
4. To introduce learners concept of IFRS.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Get acquainted with provisions of final accounts of Co-operative Society to apply the same in preparation of Financial Statements. (Level: Understand & Apply)

CO2: Understand specialized transactions to lead to finalization of Final Accounts.
(Level: Understand)

CO3: Get conversant with provisions of Banking Company and Non-banking Financial Companies to apply the same in preparation of Financial Statements.
(Level: Understand & Apply)

CO4: Get familiar with IFRS & understand the difference between IFRS & AS.
(Level: Understand)

1962UAFIP Internship Based Project Work

Course Objectives:

1. To make the students employable
2. To help the students understand the application of subject knowledge in practical life.
3. To foster the students with required skill development
4. To enable the students to get exposed to work culture and understand the corporate



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dynamics.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Grab the opportunity to work in the office environment and become employable.

(Level: Understand)

CO2: Evaluate the various situations that arise in a corporate world and to apply the concepts in real life. (Level: Understand)

CO3: Explore a career path and network with professionals in the field. They can apply their theoretical knowledge in the work field and develop skills to maneuverer the corporate world. (Level: Apply)

CO4: Discuss the various experiences to the mentors and report it in a systematic manner, demonstrate the same through power point presentation and viva.

(Level: Analyse and create)

1863UAFIE Economics – III (Indian Economy)

Course Objectives:

1. To enable learners to understand the agricultural sector of our country in detail.
2. To enable learners to understand growth of industrial and service sectors along with the advantages, disadvantages and challenges.
3. To enable learners to understand monetary and banking aspects in economy.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Consider various aspects of Indian Economy and its impact on development of an economy. (Level: Understand)

CO2: Evaluate the various aspects of Agriculture Sector, Industrial Sector & Service Sector and its contribution in overall development of the country. (Level: Analyse)

CO3: Understand impact of external sectors & international institutes on the overall economic development. (Level: Understand)

CO4: Evaluate implications of money supply, RBI & SEBI policies on capital formation and



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growth of the economy. (Level: Analyse)

1864UAFCA Cost Accounting – IV

Course Objectives:

1. To enable the learner to get acquainted with the emerging concepts in costing by enabling them to understand the meaning of budgeting and budgetary control.
2. To enable the learner to apply techniques of absorption and marginal costing..
3. To make learner confident in managerial decision making.
4. To enable learner to understand standard costing and variance analysis.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Understand the process of preparation of budget and methods to adhere the same.

(Level: Understand)

CO2: Understand Absorption Costing, Standard Costing & Variance Analysis.

(Level: Understand)

CO3: Analyse the impact of volume fluctuations on the profit of the firm. (Level: Analyse)

CO4: Evaluate different levels of Break Even Points at different level of Fixed Cost.

(Level: Analyse)

2065UAFDT Taxation – IV (Direct taxes – II)

Course Objectives:

1. To enable learners to understand the computation of Income for HUF and Partnership Firm.
2. To enable learners to get practical knowledge on deducting TDS, filling of return and other documentation.
3. To enhance learner's knowledge on Assessment, Appeal, DTAA, Tax planning and ethics in taxation.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Learn the most practical and complicate aspects related to TDS and advance tax laws-



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about assesses threshold limits and due dates. (Level: understand)

CO2: Compute total tax liability of an individual. (Level: Apply)

CO3: File tax return applying the concept of Double Tax Avoidance Agreement (DTAA) to increase employability. (Level: Create)

CO4: Apply ethics in area of taxation in the capacity of individual and finance professional. (Level: Apply)

1966UAFIF International Finance

Course Objectives:

1. To introduce learners concept of international finance with reference to BOP, International Monetary System, and Foreign Exchange Transaction.
2. To enable learners to get in depth knowledge of foreign exchange market and international equity market.
3. To make learner familiar with international tax environment.

Course Outcomes:

After completion of this course the learners will be able to:

CO1: Identify the key aspects of international trade and its potential gains to participating nations (Level: Understand)

CO2: Describe the characteristics of foreign exchange market and understand foreign exchange quotations to calculate the arbitrage (Level: Apply)

CO3: Analyse the Balance of payment situation of India (Level: Analyse)

CO4: Write rigorous correctness proofs for algorithms (Level: Apply)

CO5: Evaluate the cross-border investment opportunities and the management of international taxation (Level: Create)



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PO-CO-Mapping Matrix - 2020-2021 for B. Com (Accounting and Finance)

Semester	subject	Course Code	PO1	PO2	PO3	PO4	PO5	PO6
Sem. 1	BC – I	2011UAFBC	*	*		*		*
	IT in A & F - I	2012UAFIT	*	*	*	*		*
	FC – I	2013UAFFC	*	*		*	*	
	B. Eco. - I	2014UAFBE	*	*		*	*	
	Comm.-I	2015UAFCO	*	*		*	*	*
	B. Mathematics	2016UAFBM	*		*	*		*
	FA - I	2017UAFFA	*		*	*		*
Sem. 2	BC - II	2021UAFBC	*	*		*		*
	IT in A & F - II	2022UAFIT	*	*	*	*		*
	FC - II	2023UAFFC	*	*		*	*	
	Auditing - I	2024UAFAD	*	*	*	*	*	*
	B. Law - I	2025UAFBL	*	*	*	*	*	
	FM - I	2026UAFFM	*	*	*	*		*
	FA - II	2027UAFFA	*		*	*		*
Sem. 3	B. Eco. - II	1731UAFBE	*	*		*	*	
	FC - III (Mgmt.)	1932UAFFC	*	*		*	*	*
	Tax - I (IDT-I)	2033UAFIDT	*	*	*	*	*	*
	Auditing - II	2034UAFAD	*	*	*	*	*	*
	B. Law - II	1735UAFBL	*	*	*	*	*	
	CA - I	2036UAFCA	*		*	*		*
	FA - III	1937UAFFA	*		*	*		*
Sem. 4	RM	1741UAFRM	*	*		*	*	*
	FC IV (IFS)	2042UAFFC	*	*	*	*		*
	MA	1743UAFMA	*		*	*	*	*
	Tax - II (IDT - II)	1944UAFIDT	*	*	*	*	*	*
	B. Law - III	1745UAFBL	*	*	*	*	*	
	CA - II	2046UAFCA			*	*		*
	FA - IV	2047UAFFA	*		*	*		*
Sem. 5	FA - V	1851UAFFA	*		*	*		*
	FA - VI	2052UAFFA	*		*	*		*
	FM - II	1953UAFFM	*	*	*	*	*	*
	CA - III	1854UAFCA	*		*	*		*
	Tax - III (DT - I)	2055UAFDT	*	*	*	*	*	*
	Mgmt. - II (Marketing)	2056UAFMS	*	*		*	*	*
Sem. 6	FA - VII	2061UAFFA	*		*	*		*
	Internship	1962UAFIP	*	*	*	*	*	*
	Eco. - III	1863UAFIE	*	*		*	*	*
	CA - IV	1864UAFCA	*		*	*		*



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	Tax - IV (DT - II)	2065UAFDT	*	*	*	*	*	*
	Int. Finance	1966UAFIF	*	*	*	*		*