

S. S. T. COLLEGE OF ARTS AND COMMERCE

Bachelor of Commerce In Accounting And Finance

Programme outcome

PO.1	Learner will understand various accounting tools and system related to business
PO.2	Learner will apply theoretical and technical business knowledge, skills and research techniques in Practical business
PO.3	Learner will develop effective communication skills both oral as well as written and including business communication skills
PO.4	Learner will understand Economic and political Environment of business
PO.5	Develop awareness about social and environmental issues affecting business

Course outcome

Sem -I

Course: Financial Accounting – I

CO1	To introduce the Indian Accounting Standard AS 1, AS 2, AS 9 and to learn inventory valuation methods of go down management.
CO2	To understand classification of various transactions regarding receipts, expenditures, profit and loss and to apply the structure of Final Accounts from the Manufacturing A/c with advance adjustments.
CO3	To introduce Department Accounting and to learn its application in Departmental stores.
CO4	To introduce Hire Purchase Accounting and to learn its application in real life.

Course: Cost Accounting – I

CO1	To Understand the concepts of costing and accounting procedures.
CO2	To understand uses of materials in production and practical calculations.
CO3	To understand uses of labours in production and calculations of cost.
CO4	To understand bifurcation of overheads with activity.

Course: Financial Management – I

CO1	To introduce the concept of Financial Management to learners.
CO2	To make learners understand various concepts in valuation of money.
CO3	To make learners able to calculate various leverages.
CO4	To introduce the various sources of finance.
CO5	To make learners able to calculate cost of capital of various sources of finances

Course: Business Communication – I

CO1	To study concepts, channels, methods and modes of communication.
CO2	To study on which obstacles facing while doing communication and how to improve listening skills.
CO3	To study business ethics.
CO4	To study on how to maintain business correspondence, what cares should be taken while writing business letters and personal letters.
CO5	To study paragraph writing and writing skills.

Course: Commerce – I (Business Environment)

CO1	To make learners understand the concept of business environment and various tools of environmental analysis.
CO2	To understand learners the concept of business ethics.
CO3	To make learners aware about various consumer laws in India.
CO4	To make learners understand the various contemporary issues.
CO5	To introduce them to the scenario of the international business environment.

Course: Business Economics – I

CO1	To get familiar with the basic tools of Microeconomics.
CO2	To analyze the Demand and to understand the process of Demand Estimation.
CO3	To apply the optimization techniques into the business.
CO4	To get familiar with various Market Structures.
CO5	To learn several techniques of Pricing.

Course: Foundation Course – I (Plain)

CO1	To understand the pluralistic nature of Indian Society with reference to diversity
CO2	To understand the social stratification on the basis of Caste, Class and Estate basis
CO3	To understand the Concept of inequality and Intergroup conflicts.
CO4	To understand the Meaning of Preamble and composition of Indian Constitution.
CO5	To Understand the Types of political parties, Local self-government.

Course: Foundation Course NCC I

CO1	Useful for assessing patriotic values
CO2	Useful for applying values like personality development, preservation of environment, discipline etc. in practical life.

Course: Foundation Course NSS I

CO1	To gain knowledge regarding Indian constitution
CO2	To understand the caste system in India and the problems faced by people due to caste system 2
CO3	To understand the concept of communal harmony 2
CO4	To understand the fundamental duties of an Indian citizen. 2

Course: Foundation Course PE I

CO1	To understand the basic concepts of holistic health & fitness
CO2	To Familiarize the basic concept of holistic health and personal Fitness
CO3	To Create awareness about exercise injuries and its Prevention
CO4	To Acquire the knowledge pertaining to sports training drugs abuse and its effects.

SEM- II

Course: Auditing– II

C01	To introduce the concept of auditing, errors and frauds, principles of audit and types of audits.
C02	To make learners understand how to plan audit programme, how to maintain working papers and maintained audit notes
C03	To make them understand various technique of auditing
C04	To understand the concept of internal audit.

Course: Business Communication - II

C01	To Use slides and visual aids effectively.
C02	To Gain competence in-group communication.
C03	To Gain command over formal correspondence.
C04	To Enhance their Listening, Speaking, Reading and Writing skills to meet the challenges of the world.

Course: Business Law – I

C01	To know the legal knowledge and ethics about contract law.
C02	To understand the depth of the sale of goods.
C03	To know the legal knowledge and ethics about negotiable instruments.
C04	To know the legal knowledge, rights and ethics of consumer

Course: Business Mathematics

C01	Use functions of Ratio, Proportion & Percentages.
C02	Know the Properties & Use functions of Profits & Loss.
C03	Use functions of Interest.
C04	Enables understanding the concept of shares, mutual funds and investment management.

Course: Financial Accounting - II

C01	To learn to convert incomplete records into complete records.
C02	To know about the concepts related to consignment.

C03 To understand the application of how branches and head offices are maintaining their books of accounts.

C04 To calculate the amount of claim in case of Fire Insurance.

Course: Foundation Course - II

C01 To Understand the concept of Liberalization, Privatization and Globalization.

C02 To Understand Human rights and its origin, evolution.

C03 To Understand environmental concepts like ecology, sustainable development.

C04 To Understand causes of stress on individuals and society.

Course: Innovative Financial Services

C01 To know introduction of various fund and fee based financial services, factoring, forfeiting and the process of bill discounting.

C02 To familiarize the learners with the concepts related to Issue Management intermediaries, stock broking and securitization.

C03 To understand the difference between lease and hire purchase, concept of housing finance and venture capital.

C04 To understand consumer finance, plastic money and credit rating.

Course: Foundation Course - II NSS

C01 To understand the planning to be done for special camp

C02 To understand the structure of government organizations

Course: Foundation Course - II NCC

C01 Define the various concepts of Army

C02 Useful for explaining the availability of community-centered tools

Course: Foundation Course - II PE

C01 To Apply Knowledge of PE for Sports Games

C02 To learn health and Hygiene ,problems & prevention and Control

Sem- III

Course: Cost Accounting – II

C01	To solve cost sheet problems and acquire skill of application of cost sheet.
C02	To understand reasons and how to reconcile profits of Cost records and financial records.
C03	To Apply calculation of pricing of large size contract by contract costing and to solve practical problems.
C04	To Apply technique of determination of price at the time of running manufacturing process by process costing in practical manner.

Course: Business Economics – II

C01	To introduce the concept of Macroeconomics and various circular flows of income.
C02	To make them understand various concepts in money, prices and inflation.
C03	To make them aware about public finance in depth.
C04	To make them understand about various sources of public revenue and public expenditure.
C05	To understand Fiscal Policy, Budget and Fiscal Federalism.

Course: Financial Accounting – III

C01	To learn the structure of Final Accounts of Partnership Firms with Admission, Retirement, Death of partner.
C02	To learn actual implementation of dissolution of partnership firm with the technique of Piecemeal Distribution of Cash.
C03	To learn the procedure of Amalgamation of partnership firm and conversion of partnership firm into joint stock company.
C04	To learn inter settlement of various transactions during the conversion of partnership firms into Joint Stock Co.
C05	To learn transactions and procedure of foreign currency translation into Indian Rupees.

Course: Foundation Course – PE III

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| C01 | To understand the basic concepts of holistic health & fitness |
| C02 | To Familiarize the basic concept of holistic health and personal Fitness |
| C03 | To Create awareness about exercise injuries and its Prevention |
| C04 | To Acquire the Knowledge pertaining to sports training drugs abuse and its effects. |

Course: Foundation Course – NSS III

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| C01 | Learner will learn the overall outcome of natural Disaster and prevention method |
| C02 | Learners know the human values & gender Related Issues |

Course: Foundation Course – NCC III

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| C01 | Useful for assessing patriotic values |
| C02 | Useful for applying values like personality development, preservation of environment, discipline etc. in practical life |

Course: Foundation Course Plain (FC)

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| C01 | To know about the financial system and function of the financial system. |
| C02 | To study about financial market operations, capital markets, structure of financial markets. |
| C03 | To understand the methods of raising finance by a company through various financial instruments. |
| C04 | To do detailed study about financial services like merchant banking and other financial services. |

Course: Information Technology in Accountancy – I

C01	To learn types of software and hardware.
C02	To understand and apply the different web tools and Office automation software.
C03	To learn and evaluate the Web browser.
C04	To understand the concept of the internet and apply it to emerging technology.
C05	To understand and implement E-Commerce in Business Plans.

Course: Business Law – II

C01	To Understand the relation of partnership firms and partners with outsiders.
C02	To understand the Registration of LLP and functions of LLP.
C03	To understand the Applicability of provisions of Factory Act, Health safety and welfare measures for workers.

Course: Taxation – II (Direct Tax)

C01	To Gain comprehensive knowledge of Income Tax Act 1961.
C02	Compute income from Salary, House property, Capital Gain, Business and Profession, Other Sources.
C03	To know the various exemptions under section 10.
C04	To learn and apply deductions under section 80
C05	Learners able to compute total income of assesses

SEM-IV

Course: Business Law - III

C01	To understand the definitions Domestic Company, Foreign Company, Holding company.
C02	To understand the procedure for registration of companies under company Act 2013.
C03	To understand the concept of public issue and private placement.
C04	To understand the ways to raise capital in the primary market by public companies and private companies.

Course: Financial Accounting - IV

C01	To introduce structure of Company Final Accounts as per Indian Company's Act, 2013 and its application.
C02	To understand the procedure of Redemption of Preference Share Capital and Redemption of Debentures; provisions regarding redemption as Company's Act, 2013.
C03	To understand procedure of Pre & Post Prior to Incorporation in columnar forms.
C04	To know structure of Final Accounts of Foreign Branches after conversion into Indian Currency

Course: Foundation Course in Management

C01	To make the learners aware about the knowledge and evolution of Management
C02	To familiarize the learners with the Functions of Management.
C03	To enhance to get maximum results from the available resources.
C04	To learn and analyze the directing and controlling functions of management.

Course: Foundation Course- NCC IV

- CO1** Useful for assessing patriotic values
- CO2** Useful for applying values like personality development, preservation of environment, discipline etc. in practical life

Course: Foundation Course- NCC IV

- CO1** Develops a basic understanding about rights of citizens, ecology, and the role of modern technology.
- CO2** Provides an overview of significant skills required to address competition in career classes.

Course: Foundation Course- NSS IV

- CO1** To make the learners aware about entrepreneurship development.
- CO2** To enhance maximum utilization of resources.
- CO3** To make aware about social responsibility.

Course: Information Technology in Accounting - II

- CO1** To apply the concept of Business Process management in their respective area.
- CO2** To learn and evaluate the use and work on accounting software Tally.
- CO3** To monitor the existing system and apply MIS to make it a fruitful system.
- CO4** To understand and how IT Auditing performs.

Course: Management Accounting

- CO1** To Introduce the Concept of Management account.
- CO2** How to analyze and Interpret Financial Statement.
- CO3** To make learners understand the concept ratio analysis and its calculation
- CO4** How to analyse cash flows business.
- CO5** How to manage and calculate working capital requirements.

Course: Research Methodology

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| C01 | To identify problems and verify implementation of recommendations. |
| C02 | To study on research design, and how to formulate the hypothesis. |
| C03 | To study on processing and collection of data, statistical analysis. |
| C04 | To Study on interpretation of data and report writing. |

Course: Taxation - III

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| C01 | To understand the advance knowledge on clubbing of Income. |
| C02 | To Learn limitations for a number of years, for which losses can be carried forward and set-off. |
| C03 | To learn the computation of total income for Individuals, HUF and Partnership firm and payment of tax as per assessment year. |
| C04 | To understand the complete knowledge of TDS, Advance Tax, Interest for late payment and Penalty. |
| C05 | To learn how to file online and offline returns for Individuals using ITR 1. |

SEM-V

Course: Cost Accounting – III

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| C01 | To study uniform and inter firm comparison between costs. |
| C02 | To know cost structure for production making. |
| C03 | Study practical approach towards in service costing. |
| C04 | To study the process of production with equivalent units. |
| C05 | To study cost calculation with activity based. |

Course: Financial Accounting – V

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| C01 | To understand and apply the understanding of shares and debentures. |
| C02 | To understand the procedure of buyback of shares as per Company's Act, 2013. |
| C03 | To learn and analyze the computation of purchase. |
| C04 | To learn and apply the internal reconstruction. |
| C05 | Liquidate joint to stock company as per procedure. |

Course: Financial Accounting – VI

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| C01 | To understand the format of Final Accounts of Banking Companies As per Banking Act, 1949. |
| C02 | To understand final Accounts of General Insurance Company as per insurance act. |
| C03 | To understand the Concept and Practical aspects of NBFCs. |
| C04 | To Learn the Methods and Calculation of Goodwill. |
| C05 | To understand procedure and structure of Final Accounts of Limited Liability Partnership As per LLP Act, 2008 |

Course: Financial Management – II

C01	To study the concept of Strategic Financial Management.
C02	To understand theories of value, risk and return, capital investment decisions, financing decisions, dividend policy, capital structure, and options.
C03	To Demonstrate proficiency in valuation techniques, both DCF (discounted cash flow) and non-DCF.
C04	To Study different Capital Structure Theories and Factors determining Dividend Policy.
C05	To Study the valuation of mutual funds and Bond Valuation.
C06	To understand the concept of Credit Management and Credit Granting Decisions

Course: Management Applications

C01	To apply concepts and techniques in marketing so that they become acquainted with the duties of a marketing manager both strategic and managerial.
C02	To understand integration of numerous activities and processes to produce products and services in a highly competitive global environment by production management.
C03	To learn fundamental HRM frameworks and analyse the overall role of HRM in business.
C04	To Identify the basic financial environment and institutions.

Course: Taxation – IV

C01	To Introduce Indirect taxation system and recent updates in the field after introduction of GST.
C02	To understand different GST Rates on taxable supplies as well as exempt list under notification of Goods and Services and Computation of GST.
C03	To Study the concept of Supply with respect to Time, Place and Value of Supply.
C04	To get familiar with different documents to be used under GST Returns Filing.
C05	To get theoretical as well as practical interpretation of Input Tax Credit in Computation of Net GST Liability.
C06	To know the threshold limit of GST Registration and computation of the same.

SEM-VI

Course: Cost Accounting – IV

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| C01 | To make them understand the concept of budgeting and tools of budget control. |
| C02 | To aware them of absorption costing marginal costing cost volume and profit analysis. |
| C03 | To understand learners about managerial decision making. |
| C04 | To understand learners about standard costing and variance analysis. |

Course: Financial Accounting – VII

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| C01 | To enable learners, understand the provisions of Indian Electricity Act, 2003 and double accounting system. |
| C02 | To learn how to Prepare final accounts of Co-Operative Housing Society & Consumer Co-Operative Society. |
| C03 | To understand maintaining records of Investment Accounting. |
| C04 | To do comparison between AS and IFRS |

Course: Financial Management III

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| C01 | To know about various business valuation methods. |
| C02 | To know about various business modes of acquiring the firms such as mergers and acquisitions. |
| C03 | To understand the concept of Corporate Restructuring. |
| C04 | To know about techniques of leasing and hire purchasing decision making of the same. |
| C05 | To understand the concept of Working Capital Financing and Tondon Committee norms. |

Course: Indian Economy

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| C01 | To introduce the learners to the various dimensions of the Indian Economy. |
| C02 | To analyze development in pre-reforms & post reforms periods to give a proper perspective of the Indian Economy. |
| C03 | To understand the contribution of the Service sector in the development of the Indian economy. |
| C04 | To know the role of regulatory authorities in the money market and capital market. |

Course: Taxation - V

C01	To understand the reason why Customs Duty is levied on the import and export of goods in India.
C02	To restrict imports for conserving foreign exchange.
C03	To protect the imports and exports of goods for achieving the policy objectives of the Government
C04	Understanding practical aspects related to tax payment, TDS, return filing, Audit and Assessment under GST.
C05	Understanding the basic concepts and concepts of Valuation and different duties under Customs Act