

Programme / Course outcomes

F.Y.B.Com. Accounting & Finance Semester –I Syllabus

1. Financial Accounting (Elements of Financial Accounting) – I

1. To help for preparing financial statements in accordance with appropriate standards.
2. To interpret the business implications of financial statement information.
3. To Employ critical thinking skills to analyse financial data as well as the effects of differing financial accounting methods on the financial statements.
4. To effectively define the needs of the various users of accounting data and demonstrate the ability to communicate such data effectively, as well as the ability to provide knowledgeable recommendations.

2. Cost Accounting (Introduction and Element of cost) – I

1. To apply cost accounting methods to evaluate and project business performance.
2. To make allocation of cost of product, apportionment of cost of product.
3. To calculate total cost of the product for fixing selling price.

3. Financial Management (Introduction to Financial Management) – I

1. To demonstrate understanding of the finance function and the goals of the finance manager.
2. To identify the basic financial environment, financial institutions, funding sources, instruments, and markets.
3. To apply the various techniques of financial management of investment decisions and perform analytical reviews of financial results, proposals, and plans.

4. Business Communication – I

1. To recognize importance of business communication in corporate world
2. To differentiate between formal and informal communication
3. To understand the use of technology in the process of communication
4. To acquire the skills of drafting various business letters
5. To understand the importance of presentation and interview skills

5.1. Foundation Course – I

1. To know about duties & responsibilities towards society
2. To aware about the problems and issues of society.
3. To impart knowledge of Globalization and make students aware about the problems in society

5.4. Foundation Course in Physical Education – I

1. To understand the basic concepts of Health, Physical Education and Physical Fitness.
2. To familiarize the learner with different types of fitness, its parameters and wellness.
3. To give the knowledge about the exercise and its benefits.
4. To create awareness about own body functions through Physical Education and Exercise.
5. To acquire the knowledge pertaining to game and sports of the choice of the learner.
6. To acquire knowledge and skill of various exercises in order to improve physical fitness.
7. To understand the principles exercises prescription and scheduling.
8. To know the historical and philosophical aspect of Yoga education.
9. To gain the knowledge pertaining to obesity management and communicable diseases.
10. To inspire the learners for further achievement in their games /sports /activity of their own choice.

6. Commerce (Business Environment) - I

1. To recognize and understand business related issues and scopes.
2. To analyse the business laws and ethics.
3. To know and define the needs of the various environment analysis related to corporate and international business environment.

7. Business Economics– I

1. To understand various concepts in business economics.
2. To develop the understanding and interest in the field of business, commerce and industry.
3. To apply concepts of economics to industry.
4. To understand the functioning of the firms, industry.

F.Y.B.Com. Accounting & Finance Semester –II Syllabus

Financial Accounting (Special Accounting Areas) – II

1. To recognize and understand ethical issues related to the accounting profession.
2. To prepare financial statements in accordance with Generally Accepted Accounting Principles. Employ critical thinking skills to analyse financial data as well as the effects of differing financial accounting methods on the financial statements.
3. To effectively define the needs of the various users of accounting data and demonstrate the ability to communicate such data effectively, as well as the ability to provide knowledgeable recommendations.

Auditing (Introduction and Planning) – I

1. It helps the students to know the concept of Auditing.
2. To know the concept of audit planning, procedure and documentation.
3. It helps to know role of auditing and to get acquainted with the different techniques of auditing and internal /external audit.

Innovative Financial Services

1. To understand the role and function of the financial system in reference to the macro economy.
2. To demonstrate an awareness of the current structure and regulation of the Indian financial services sector.

Business Communication-II

1. To recognize importance of business communication in corporate world
2. To differentiate between formal and informal communication
3. To understand the use of technology in the process of communication
4. To acquire the skills of drafting various business letters
5. To understand the importance of presentation and interview skills

Foundation Course – II

1. To know about duties & responsibilities towards society
2. To aware about the problems and issues of society.
3. To impart knowledge of Globalization and make students aware about the problems in society.

Foundation Course in Physical Education – II

1. To understand the basic concepts of Health, Physical Education and Physical Fitness.
2. To familiarize the learner with different types of fitness, its parameters and wellness.
3. To give the knowledge about the exercise and its benefits.
4. To create awareness about own body functions through Physical Education and Exercise.
5. To acquire the knowledge pertaining to game and sports of the choice of the learner.
6. To acquire knowledge and skill of various exercises in order to improve physical fitness.
7. To understand the principles exercises prescription and scheduling.
8. To know the historical and philosophical aspect of Yoga education.
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10. To inspire the learners for further achievement in their games /sports /activity of their own choice.

Business Law - (Business Regulatory Framework) - I

1. To identify the fundamental legal principles behind contractual agreements.
2. To understand the legal implications of different forms of business organizations.
3. To acquire problem solving techniques through case studies

Business Mathematics – I

1. Demonstrate an understanding of the foundations and history of mathematics.
2. Perform computations in higher mathematics.
3. Read and understand middle-level proofs.
4. Develop and maintain problem solving skills.
5. Use mathematical ideas to model real-world problems

Programme / Course outcomes

S.Y.B.Com. Accounting & Finance Semester –III Syllabus

Financial Accounting (Special Accounting Areas)– III

Learners understand the dissolution of firms
Got the knowledge of the piecemeal distribution of cash for settlement of liabilities
Understanding conversion of a firm into a ltd company
Learners learned to maintain accounts in the books of purchasing firm
Helps to understand the application of rate for foreign currency into reporting

Cost Accounting (Methods of Costing) – II

Define various components of the total cost [Direct/Indirect/Fixed/Variable]
Determine the various types of centers i.e. cost centers
Use cost sheet for computing per unit cost & total cost
Determine the basis for computing tender price of contract

Auditing (Techniques of auditing and audit procedures) – II

Define various components of total cost [Direct/Indirect/Fixed/Variable]
Determine the various types of centers i.e. cost centers
Use cost sheet for computing per unit cost & total cost
Determine the basis for computing tender price of contract

Taxation - I (Direct Taxes Paper- I)

By the end of the course students will be able to describe how the provisions of direct tax laws and to develop a broad understanding of the tax laws & accepted tax practices
Students of the course will be able to explain different types of incomes & their taxability & expenses & their deductibility
Students who complete this course will be able to learn various direct taxes & their implication in practical situations
Students of the course will be able to state the use of various deductions to reduce the taxable income.

Principles & Practices of Banking

Students by the end will be able to identify and review banks' major risks, risk management techniques and strategies
Students will be able to estimate bank performance, risk, and efficiency and competition measures and understand their relevance in explaining issues of systemic risk, regulation, and the financing conditions in the economy.
Students will be able to understand the dynamic changes of the banking industry and the policy responses because of the recent crisis
Students will be able to learn ethical issues in banking and consider their implications for conduct of business.

Information Technology in Accountancy – I

To learn the basics of computer & communication system
To learn knowledge data delivery
To learn the concept of application in business
To learn database & storage management
To learn various types of memory

Business Law (Business Regulatory Framework) – II

It enable the learner to appreciate the relevance of business law to individuals and business.
Learners are able to identify the fundamental legal principles behind contractual agreements
Learner acquired problem solving techniques and to be able to present coherent, concise legal argument.

Research Methodology in Accounting and Finance

Use Literature while preparing for research, research design and further searches.
Explain the Research terminologies and methodologies and interpret, analysis and presentation of the report.
Demonstrate a basic understanding of Research, Research Design, and Report Writing.

Foundation Course in Commerce (Financial Market Operations) – III

Students will be able to understand the Australian Banking system & describe the role of regulatory bodies in regulating how banks manage their capital
Students will be able to apply different valuation techniques to determine share

prices.

Students will be able to describe the characteristic of different types of debt securities and be able to price them
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S.Y.B.Com. Accounting & Finance Semester –IV Syllabus

Financial Accounting (Special Accounting Areas) – IV

Learners understanding about final accounts of the companies
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Learn about redemption provisions of preference shares and debentures

Work with profit prior to incorporation and post-incorporation profits
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Management Accounting (Introduction to Management Accounting)

Understand the concept of management accounting

Analyses and interpret the financial statements.
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Calculate various ratios from the financial statements.

Do cash flow analysis.

Manage working capital requirement estimations of the firm.

Auditing- III

Understand the concept of management accounting

Analyses and interpret the financial statements.
--

Calculate various ratios from the financial statements.

Do cash flow analysis.

Manage working capital requirement estimations of the firm.

Taxation - II (Direct Taxes- II)

By the end of the course students will be able to describe how the provisions of direct tax laws and to develop a broad understanding of the tax laws & accepted tax practices
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Students of the course will be able to explain different types of incomes & their taxability & expenses & their deductibility

Students who complete this course will be able to learn various direct taxes & their implication in practical situations
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Students of the course will be able to state the use of various deductions to reduce the taxable income.
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Wealth Management

Students should be able to analysis the evolution of markets
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Students should be able to evaluate the value of the securities i.e. shares & bonds

Students should be able to know the operational aspects of managing wealth
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Students should be able to analysis various financial products for investments
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Information Technology in Accountancy – II

Learn need & importance of business process, business process management in IT, BPM life cycle
Learn practical knowledge of tally software
Learn importance & applications of information system in management, the role of computer in MIS
Learn different IT auditing techniques

Business Law (Company Law) - III

Demonstrate comprehensive and accurate knowledge and understanding of those areas of company law.
Read and study primary and secondary sources of company law, with minimal staff guidance; critically analyses, interpret, evaluate and synthesize information from a variety of sources.
Critically analyses complex problems in relation to the regulation of companies, apply the legal principles studied to these problems, and evaluate competing arguments or solutions and present well-supported conclusions both orally and in writing.

Business Economics - II – (Macro Economics)

Understand the basic of national income accounting.
Understand the cause and consequence of the business cycle.
Understand the role of fiscal and monetary policy.

Foundation Course in Management (Introduction to Management) – IV

Understand the basic management concepts.
Understand the terms like planning and organizing.
Understand staffing, directing and controlling.

Programme / Course outcomes

T.Y.B.Com. Accounting & Finance Semester –V Syllabus

Cost Accounting – III

Learn the process of computation of Total Cost, Process Cost and Inter-process Profit.
Understand the terms with regard to Cost Accounting Systems
Understand the terms with regard to Operating costing.
Learn to calculate the cost for activity with the help of ABC System.

Financial Management -II

Learn the financial concepts used in making financial management decisions.
Understand the use of effective capital budgeting techniques for decision making
Effectively manage financial needs and business operations.
Grasp the financial concepts, processes, and operations from a managerial

Perspective about mutual fund

Taxation – III (Indirect Taxes – I)

Learn to compute the assessable value of transaction related to goods and services.

Understand the calculation of GST for various goods and services.

Learn to examine the methods of tax credit under GST.

Understand the process of Registration of GST

International Finance

Understand international trade terms and finance.

Deal in derivative trading.

Gain a basic understanding of foreign exchange market.

Learn the concepts of international financial management.

Financial Analysis and Business Valuation

Learner prepare difference financial models

Understand skill of analyzing the financial statements

Acquire knowledge of valuation of business acquisition

Analysis & compare difference valuation models

Management- II (Management Applications)

Learners enhance knowledge about marketing management

It helps to apply various theories for decision making on financial aspects

it helps to understand different aspects of production management

Learners would have used various policies for performance appraisal of employees.

Financial Accounting – V

Learn AS 14 and the methods of accounting for Amalgamations, concept of transferee Company and the transferor company, purchase consideration and accounting treatment.

Understand the procedure of internal reconstruction, its methods and accounting treatment

Understand the procedure of liquidation of companies, & preparation of Liquidator Final Statement

Enhance the knowledge about accounting entries of indirect taxation.

Financial Accounting – VI

Understand Business Finance terms and concepts while communicating

Learn the importance of Life insurance and its accounting treatment.

Understand Financial terms and interpretation for taking financial decisions.

Demonstrate a basic understanding of Financial Accounting.
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T.Y.B.Com. Accounting & Finance Semester –VI Syllabus

Cost Accounting – IV

Understand the calculation of transfer pricing.

Learn to calculate marginal costing system, and use it for managerial decision making.
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Understand how to establish the budget and budgetary control.

Financial Management – III

Learn the financial concepts used in making financial management decisions.

Learn about working capital financing.
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Learn basic understanding of risk management
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Understand the continuous process, managerial decision making to maintain a balance between risk & profitability, coordination process, etc.
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Taxation - IV (Indirect Taxes – II)

Learn to compute Payment of tax and refund
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Understand legislation and administration of Foreign Trade Policy.
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Understand the types of refund.

Security Analysis and Portfolio Management

Learn to describe the steps of the portfolio management process.
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Understand investment policy recommendations, including the determination of an optimal asset allocation.

Learn to analyze and evaluate the performance of an investment manager.

Learn to analyze bond portfolio management strategies.
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Understand the concept of market efficiency.
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Management Control Systems

Learners would be able to understand the management accounting & control systems
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Understand analytical framework for Developing Responsibility Budget
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Learners acquire the knowledge about various approaches of responsibility centre
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Learners know about Financial Reporting to Management

Economics Paper – III (Indian Economy)

Learners would have acquired different aspects of agricultural sector

Learners understand the growth of industrial sector leads to development
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of economy
Learners know about service sector & industrial sector
Learners know about money market and its progress

Financial Accounting – VII

Understand the concept of IFRS its Purpose & Objective of financial statement, its Frame work, its assumption, characteristics, element, recognition & measurement.
Learn to prepare Final Accounts for Electricity Company as per Double Account System
Learn to prepare final accounts of Co-Operative Housing Society & Consumer Co-Operative Society.
Understand accounting of Foreign Branch and Conversion as per AS 11 and incorporation in HO accounts.

Programme / Course outcomes

Certificate Course – Certificate Course in Accounting Standards

- To help for preparing financial statements in accordance with standards.
- To identify the financial statements and their purpose in accordance with standards.
- To interpret the business implications of financial statement information.
- To employ critical thinking skills to analyse financial data as well as the effects of differing financial methods on the financial statements.

Certificate Course in Export & Import Management

Improved overall knowledge of learners about international business environment and economic relations.
Developed analytical skills for identifying export opportunities and undertaking export marketing in countries offering export potential for wide ranging products of Indian origin.
Developed understanding towards export procedure & documentation.
Enhanced knowledge in area of logistics and benefits from exports by understanding foreign trade policies.
Helps to understand the application of rate for foreign currency into reporting

Programme / Course outcomes

Institute Tax account

1. Course Outcome To help for prospering financial statements in accordance with standards.
2. To interpret the business implications of financial statement information.
3. To employ critical thinking skills to analyze financial data as well as the effects of differing financial
4. Accounting methods on the financial statements.

Programme / Course outcomes

Diploma in Business Management

Syllabus of Courses of Diploma in Business Management at Semester I

Principle of Management

Learners would have learned the concept of business and its aspects
It help to know about effectiveness of management in decision making
It help to understand motivational factor
Learners able to learn about the dimensions about the organizational structure

Human Resource Management

To gain the knowledge about the need and importance of HRM.
To understand the importance of strategy formation in organization.
To understand the working and functions of HRM department.
To learn the various methods of HRM for the betterment of organization.

Marketing Management

Better understanding of concepts and functioning of marketing department.
Understanding of planning and strategies behind the success of any product.
Understanding of challenges faced by marketing department of organizations.
Understanding the need and requirement of marketing department in any organization.

Financial Management

Explain the concept of fundamental financial concepts, especially time value of money
Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances
Interpret statutory law for purposes of risk avoidance, and to establish control mechanisms

Syllabus of Courses of Diploma in Business Management at Semester II

Strategic Management

Learners understand the different aspects of strategic management
It help to be participated in formulation of strategy
It enhance the ability to learn dimensions of business policy
It helps to evaluate policies for decision making

Production & Operation Management

Apply modern tools, techniques, and technology in a functional and productive manner in their manufacturing activities
Analyze, design, construct, implement and maintain, usable, reliable, and productive and operative skill that support operational, managerial, and strategic and production activities of organizations
Study and evaluate existing manual and helpful, for production development decision.

Management Information System

Apply modern tools, techniques, and technology in a functional and productive manner in their professional activities
Analyze, design, construct, implement and maintain, usable, reliable, and cost-effective Information Systems (IS) that support operational, managerial, and strategic activities of organizations
Study and evaluate existing manual and automated business processes, and identify opportunities for re-engineering and/or automation
Analyze the impact of computing on individuals, organizations and society, including ethical, religious, legal, security and global policy issues

Programme / Course outcomes

Diploma in Banking and Finance

Principle of Banking

Improved knowledge of banking in domestic and international aspects.
Developed analytical skill for identifying the risks and opportunities in banking

industry.
Improved knowledge over dynamic changes of banking industries.
Enhanced knowledge about principles of banking in detail.

Banking Law

Developed Knowledge of learners about the concepts of laws imposed in banking industries.
Improved understanding of legal procedures and proceeding relating to banking industries.
Improved understanding of legal permissions about products to be offered by the banking institutions.
Empirical understanding in learners regarding banking laws and its aspects.

Banking Accounting & Finance

Developed knowledge among the learners regarding day to day operations and activities of banking institutions.
Improved knowledge of methods and calculations used in banking institutions.
Enhanced knowledge about the terms used and books of banking institutions.
Developing skills in learners to finalize the books of banking institution.

Remedial course Outcomes

Define the various components of total cost of a product i.e. direct & indirect cost & fixed & flexible cost.
Determine basis for computing tender price, EOQ & Stock Level.
Use method of time keeping & time booking & overtime, etc, valuation of Employee cost and Overheads Cost
Helps to understand and learn provisions as per Accounting Standards issued by ICAI