



॥ ivaVa ivanayaona SaaoBato ॥

Janardan Bhagat Shikshan Prasarak Sanstha's

CHANGU KANA THAKUR

Arts, Commerce and Science College, New Panvel (Autonomous)

Accredited A++ Grade by NAAC (Fourth Cycle - CGPA-3.52)

'College with Potential for Excellence' Status Awarded by UGC

'Best College Award' by University of Mumbai

Course Outcomes

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

Financial Accounting - I

1	Course Outcomes	Bloom Taxonomy
	The students will be able to:	
•	Illustrate Accounting of Foreign Branch and Conversion as per AS 11 and incorporation in HO accounts.	Apply
•	Solve practical problems regarding inventory valuation by FIFO and weighted average method.	Apply
•	Demonstrate transactions between principal and agent and able to apply consignment accounting.	Apply
•	Discuss basic principles of insurance and able to calculate fire insurance claim regarding goods lost by fire.	Evaluate
•	Calculate the various ratios and prepare the Departmental Final account.	Apply
•	Estimate hire purchase price and calculate interest on hire purchase transactions.	Evaluate

Commerce

2	Course Outcomes	Bloom Taxonomy
	The students will be able to	
•	Explain the concept of business environment and various tools of environmental analysis.	Understand
•	Make use of functions of management for smooth functioning of business.	Apply
•	Summarize the concept of E-Commerce, project planning and describe the concept of organized and unorganized retailing and retail scenario in India and Global context.	Understand
•	Describe the importance of services and select marketing mix services for the development the product	Apply
•	Interpret the need and importance of marketing, its functions and international marketing environment.	Understand

Computer Application in Business – I

3	Course Outcome	Bloom Taxonomy
	The students will be able to:	
•	Describe history and parts of computers and demonstrate the knowledge of hardware, software and networks.	Remember
•	Apply and demonstrate the knowledge of office productivity tools for drafting, data processing and presentation	Apply
•	Create Email IDs and make use of various web browsers and search engines.	Create

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

Financial Accounting – II

4	Course Outcomes	Bloom Taxonomy
	The students will be able to	
•	Describe difference in between single-entry system and double entry system and to prepare final accounts from incomplete records.	Understand
•	Describe various concepts of capital, issue of shares, forfeiture and reissue of shares	Understand
•	Determine underwriter's liability and payment of underwriter's commission.	Apply
•	Describe various provisions of redemption of preference shares and buyback of equity shares as per Companies Act, 2013 and calculate the maximum permissible limit of buyback of equity shares.	Apply
•	Determine different methods of redemption of debentures as per the provisions of the Companies Act, 2013.	Evaluate

Business Law – I

5.	Course Outcomes	Bloom Taxonomy
	The students will be able to	
•	define various components under Law of Contract, Sale of Goods Act, Consumer Protection Act, Right to Information and Limited Liability Partnership Act	Understand
•	Explain the idea about how bill is enacted into law and legal framework of Indian business law.	Understand
•	Describe various components of Negotiable Instrument and its uses in financial transactions.	Understand
•	Determine the consumer disputes redressed agencies for protection of consumer.	Apply
•	Explain various provisions of Companies Act 2013	Understand

Computer Application in Business – II

6	Course Outcomes	Bloom Taxonomy
	Students will able to:	
•	explain the basic concept of AI its benefits and importance in accounting	Understand

•	demonstrate data visualization and create dashboard with Power BI and SQL	Create
•	Application of software for problem solving of math & stats	Apply

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

Financial Accounting - III

7	Outcomes of the course	Bloom Taxonomy
	Students will able to	
•	Describe various concepts benefits, procedures for formulation of Accounting Standards, role of accounting standards and objectives and users of financial statements.	Understand
•	Summarize the concept of Asset based accounting standards for the preparation of financial statements	Apply
•	Summarize the concept of Liabilities, Revenue based accounting standards and other accounting standards for the preparation of financial statements	Apply
•	Demonstrate, Prepare and Presentation of the Financial Statements of Non-Corporate Entity (Sole Proprietor Concern)	Prepare

2. Cost and Management – I

8.	Course Outcome	Bloom Taxonomy
	Students will able to	
•	Explain meaning, objectives and scope, features of Cost & Management Accounting and Classify Cost into different component of Cost and prepare Cost Sheet	Understand
•	Define the material procurement procedure, and calculate inventory stock level and prepare stock ledger.	Remember
•	Calculate employees cost and ascertain direct expenses of various items.	Apply
•	Calculate of Various overhead rates.	Apply
•	Ascertain the Unit wise, Job wise, Batch wise Cost of the product	Analyze

Indian Knowledge System

9.	Course Outcomes	Bloom Taxonomy
	The students will be able to	
•	Describe early references to financial record-keeping in Vedic texts and other ancient literature.	Understand
•	Explain accounting-related principles from ancient texts like the <i>Mahabharata</i> , <i>Ramayana</i> , and <i>Puranas</i> and understand the system of Tokens in Accounting	Understand
•	Explain the principles and mechanics of the double-entry system of accounting and insight into the foundational work of Luca Pacioli's and Niccolo da Conti double-entry bookkeeping	Understand
•	Discuss the role and function of the Accountancy Diploma Board in the formal education and certification of accountants.	Understand

Vocational Skill Course Stock Market Operations

10.	Course Outcome	Bloom Taxonomy
	Students will able to	
•	Explain the overview about the capital markets, stock exchange, concept of indices and functioning of Indian stock Market	Understand
•	Analyze the technical and fundamentals of stock market and trading rules in stock market	Analyze
•	Develop the practical trading of stock market by using stock market applications and understand the concept of mutual fund.	Evaluate

S.Y.B.Com. Accounting & Finance Semester IV

1. Financial Accounting -IV

11.	Outcomes of the course	Bloom Taxonomy
	Students will able to	
•	To prepare the financial statements of a partnership firm along with the treatment of capital and goodwill	Prepare
•	Discuss the statutory provisions of Limited liability partnership, its framework and preparation of the financial statements of LLP.	Prepare
•	Summarize the concept of Accounting standards i.e., AS 4, AS 5, AS 11 and AS 12 for the preparation of financial statements	Apply

•	Summarize the concept of Accounting standards i.e., AS 13, AS 16, AS 17 and AS 22 for the preparation of financial statements	Apply
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Financial Management - I

12.	Course Outcome	Bloom Taxonomy
	Students will able to	
•	Explain the various aspects of Financial Management and to describe the sources of financing	Evaluate
•	Calculate, Analyze, Interpret financial ratios and Forecast the financial statement with the help of Ratio analysis.	Analyze
•	Define Working Capital its need and Importance, sources for financing working capital, Prepare estimated working capital statement and calculate MPBF and evaluate different proposal under payable management	Prepare
•	Forecast Cash budget, evaluate different policies under Receivable Management and use of Inventory management and technique and different proposal under EOQ	Evaluate

S.Y.B.Com. Accounting & Finance Semester IV

Taxation - I

13.	Course Outcome	Bloom Taxonomy
	Students will able to	
•	Define and describe concepts of income tax	Remember
•	Determine the residential status, scope of total income and deemed income of different persons.	Apply
•	Define and describe concepts of GST	Remember
•	Determined Person liable for Registration, Levy of GST and compute the GST liability of a registered person.	Apply

T. Y. B. Com. Accounting & Finance

Semester – V

Financial Accounting – V

14.	Outcomes of the course	Bloom Taxonomy
	Students will able to	
●	Describe the concept and importance of Accounting Standards in financial reporting, disclosure, and financial implications	Understand
●	Demonstrate and Prepare final accounts of companies in accordance with applicable Accounting Standards.	Apply
●	Prepare consolidate financial statements of the companies as per AS 21.	Apply
●	Prepare and interpret Cash Flow Statements as per prescribed accounting practices.	Analyze

Financial Management – III

15.	Outcomes of the course	Bloom Taxonomy
	Students will able to	
●	describe basic concept of mutual fund, its classification, bond valuation and calculation of NAV, Net Return and Valuation of Bond	Understand
●	explain future and option of derivatives and calculate various components of derivatives options and futures, commodity derivatives.	Evaluate
●	explain foreign exchange rate, foreign exchange system, calculation of exchange rate, ascertainment of profit and loss, forward contract, hedging using futures, currencies future	Understand
●	Valuation of securities, summarize the concept of Portfolio management and its process, activities, objectives, phases of Portfolio Management, analysis, selection and evaluation of portfolio and Illustrate the risk-return trade-off and the concept of diversification, valuation of equity shares, preference shares and debentures	Analyze

Auditing I

16.	Outcomes of the course	Bloom Taxonomy
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	Students will able to	
•	Describe the basic concepts of auditing, principles and types of audits.	Remember
•	Explain audit planning, procedure and its documentation	Evaluate
•	Make use of audit techniques while auditing and discuss the concepts of Internal audit	Apply

Business Law (Company Law) – III

17.	Outcomes of the course	Bloom Taxonomy
	Students will able to	
•	Define various concepts of the Companies Act, 2013.	Remember
•	Demonstrates the various provisions of the Insolvency and Bankruptcy Code, 2021.	Apply
•	Evaluate the various provisions of the Companies Act, 2013.	Evaluate
•	Elaborate the constitution of the National Company Law Tribunal.	Create

Taxation – I (Direct Tax)

18.	Outcomes of the course	Bloom Taxonomy
	Students will able to	
•	Explain fundamental income tax concepts, residential status rules, and exempt incomes.	Understand
•	Identify and compute income under the five heads: Salary, House Property, Business/Profession, Capital Gains, and Other Sources.	Apply
•	Interpret and apply the clubbing of income provisions to practical situations involving transfer of income and assets.	Apply
•	Analyze various types of losses and apply set-off and carry forward provisions correctly during tax computations.	Analyze
•	Evaluate eligibility for deductions under Chapter VI-A and apply them while calculating total income.	Evaluate
•	Compute total income and determine tax liability of an individual, HUF, or firm after considering heads of income, losses, clubbing provisions, and deductions.	Apply

Financial Analysis and Business Valuation

19.	Outcomes of the course	Bloom Taxonomy
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	Students will able to	
•	prepare difference financial models for project appraisal.	Apply
•	Analyze the various aspects of financial statement and its profitability	Analyze
•	describe the various methods of business valuation and acquisition	Understand
•	evaluate the various valuation models of Assets and Liabilities	Evaluate

Vocational Skill Courses

SAP (FICO)

20.	Outcomes of the course	Bloom Taxonomy
	Students will able to	
•	Explain the role, structure, and applications of SAP in modern enterprises.	Understand
•	Describe and analyze the FI Global Structure and ledger functionalities within SAP	Analyze
•	Apply SAP processes for effective bank accounting and asset management activities.	Apply
•	Evaluate financial reports and analyze controlling operations using SAP reporting tools.	Evaluate

Vocational Skill Courses

Project Finance

21.	Outcomes of the course	Bloom Taxonomy
	Students will able to	
•	Explain the key concepts, importance, and process of project financing.	Understand
•	Identify different sources of finance and classify them according to project requirements.	Remember
•	Compute and formulate financial statements for a project, including income statement, balance sheet, and cash flow projections.	Apply
•	Analyze financial data and evaluate the financial feasibility and risk associated with projects.	Evaluate

Financial Accounting VI

22.	Outcomes of the course	Bloom Taxonomy
	Students will able to	
•	Describe the framework and application of Indian Accounting Standards (Ind AS) in financial reporting.	Understand
•	preparation, and presentation of financial statements as per Ind AS.	Apply
•	Valuation of Inventories asset, Asset in Property, Plant and Equipment and Leases under IND AS.	Apply
•	Apply the principles of Ind AS in the preparation of standalone and consolidated financial statements.	Apply

Cost & Management Accounting - III

23.	Outcomes of the course	Bloom Taxonomy
	Students will able to	
•	Describe various types of budget and prepare flexible and personal budget	Understand
•	Discuss the absorption costing and marginal costing and calculate marginal cost of the product	Understand
•	Evaluate various schemes for managerial decision making.	Evaluate
•	Calculate and analyze the various type of variances under the standard costing system.	Analyze
•	Determine the cost and cost of service sector industry	Analyze
•	Determine and analyse the total cost under traditional and ABC system	Analyze

Auditing II

24.	Outcomes of the course	Bloom Taxonomy
	Students will able to	
•	describe the concepts of vouching and verification	Understand
•	explain the duties and responsibilities expected of auditors.	Evaluate
•	discuss the ethics of the auditing profession and Define company audit and its regulatory requirements.	Understand

Taxation – II (Indirect Taxes – II)

25.	Outcomes of the course	Bloom Taxonomy
	Students will able to	
	• Describe various provisions relating to utilization of Input Tax Credit.	Remember
	• Explain the concept of GST and discuss the framework of GST.	Understand
	• Explain and Compute the provisions relating to place of supply, Time of supply and Value of supply.	Apply
	• Determined Person liable for Registration and compute the GST liability of a registered person.	Apply
	• Discuss the provisions relating to Custom Laws and determine the procedure for clearance of imported and exported goods.	Create

Management Control Systems

26.	Course outcomes	Bloom Taxonomy
	Students will able to	
	• describe the development of management accounting & control systems	Understand
	• analyze of Incremental ROI, Sensitivity Analysis, financial goals, concept, techniques of responsibility budgeting and developing responsibility budgeting.	Analyze
	• determine various approaches of responsibility and build report of responsibility centre	Apply
	• Summarize the concept and methods of Inflation Accounting and prepare financial reporting to management under conditions of change in price level	Apply