



Government of Maharashtra
ISMAIL YUSUF COLLEGE OF ARTS, SCIENCE & COMMERCE
(Affiliated to University of Mumbai)

Jogeshwari Station Road, Jogeshwari - East, Mumbai - 400 060
Email: principaliyc@rediffmail.com Website: www.ismailyusufcollege.in

Programme Outcomes:

PO1 – Intellectual breadth

- Ability to comprehend knowledge and understand subject.

PO2 – Critical thinking, Problem solving & Analytical skills

- Ability to make reasoned judgements that are logical & well thought out.
- Ability to identify problems, brainstorm & analyse answers & implement the best solutions.

PO3 – Decision making

- Ability to make rational decisions.

PO4 – Skill Development

- Acquire skills to transform into a competent human resource.

PO5 – Research Aptitude

- Ability to search for, locate, extract, organise, evaluate & present information that is relevant to a particular topic.

Prof. (Dr.) A.S. Luhar

Co-Ordinator

Prof. (Dr.) Vijay Narkhede

Principal



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Programme Specific Outcomes:

Department of BAF

PSO1 – It enables students to understand the fundamentals of accounting, finance, costing, taxation, financial management, auditing etc.

PSO2 – To acquaint students with Business law & corporate law and Business Economics

PSO3 – It enhances students Business Communication and IT skills

PSO4 – To provide an integrated perspective of global accounting system along with exposure to Indian Accounting Standards in detail

PSO5- To pursue higher education and research in the field of Commerce, Accounting, Finance, Management etc.

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	I	Financial Accounting- I

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to apply basic concepts of accounting, capital and revenue expenditure, departmental accounts, inventory valuation, hire purchase, manufacturing account	Intellectual	L1/L2	PO1
CO2	Ability to solves problems based on Departmental accounts, hire purchase and manufacturing A/c, capital and revenue expenditure	Problem solving	L3	PO2
CO3	Ability to communicate outcome of applying Accounting Standards	Application	L3	PO2
CO4	Ability to Analyse trial balance and prepare Departmental accounts, hire purchase and manufacturing A/c, capital and revenue expenditure	Analytical	L4	PO2
CO5	Ability to determine recognition of revenue as per AS-9, Valuation of inventory as per AS-2 and value of closing stock as per weighted average cost of capital	Decision making	L5	PO3

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	I	Cost Accounting-I

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain cost, costing, cost accounting, material cost, labour cost and overheads	Intellectual	L1/L2	PO1
CO2	Ability to prepare stores ledger and calculate stock levels, EOQ and labour cost	Application & Problem solving	L3	PO2
CO3	Ability to classify cost and overheads on different bases, Apportionment and Absorption of overheads	Analytical	L4	PO2
CO4	Ability to determine Overtime / Idle Time / Incentive Schemes	Evaluation	L5	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	I	Financial Management

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define basic concepts of Financial Management	Intellectual	L1/L2	PO1
CO2	Ability to calculate leverages, cost of capital and type of financing	Problem solving	L3	PO2
CO3	Ability to analyse selection of project using Net Present Value and Impact of leverages on revenue and EBIT	Analytical	L4	PO2
CO4	Ability to evaluate leverage, time value of money and optimum debt equity mix using weighted average cost of capital	Decision making	L5	PO3

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	I	BUSINESS COMMUNICATION-I

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to learn and discuss about concept of communication, problems in communication & business correspondence.	Intellectual	L1/L2	PO1
CO2	Ability to examine various oral and written communication skills needed for effective communication.	Problem solving	L3	PO2
CO3	Ability to analyse about the difficulties of communication in dynamic business environment.	Analytical	L4	PO2
CO4	Ability to demonstrate the effective use of communication technology.	Decision making	L5	PO3

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	I	Business Economics – I

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain the concepts of Demand, Supply, Market structure, economics theories	Intellectual	L1/L2	PO1
CO2	Ability to apply the demand, supply, total cost, fixed cost, variable cost and marginal cost	Critical Thinking	L3	PO2
CO3	Ability to analyse the relationship demand and supply, cost and production function	Analytical	L4	PO2
CO4	Ability to evaluate the pricing models, demand forecasting and estimation	Decision making	L5	PO3

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	I	Business Environment

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain Business Objectives, Dynamics of Business, Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate, MNCs and TNCs, WTO.	Intellectual	L1/L2	PO1
CO2	Case studies relating to Balance of Trade, FDI Investment Flows and its Implication for Indian Industries.	Problem solving	L3	PO2
CO3	Ability to analyse Environmental Analysis: PESTEL Analysis, SWOT Analysis, Balance of Trade, FDI Investment Flows and its Implication for Indian Industries	Analytical	L4	PO2
CO4	Ability to evaluate Benefits of Social Audit, Audit & Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option.	Decision making	L5	PO3

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	I	Foundation Course – I

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain the basic concepts of Diverse Indian Society.	Intellectual	L1/L2	PO1
CO2	Ability to analyse the inequalities and disparities in Indian Society.	Analytical	L4	PO2
CO3	Ability to apply the foundational knowledge in solving personal and social problems.	Problem Solving	L3	PO2
CO4	Ability to evaluate Political situation and is capable to become a responsible citizen.	Decision making	L5	PO3

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	II	Financial Accounting-II

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain Accounting for Consignment Transactions, Meaning of Branch account	Intellectual	L1/L2	PO1
CO2	Ability to prepare Final Accounts of Proprietary Trading Concern	Problem solving	L3	PO2
CO3	Ability to classify branch accounts	Analytical	L4	PO2
CO4	Ability to determine Computation of Loss of Stock by Fire	Evaluation & Decision making	L5	PO3/PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	II	Auditing

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain Audit, objectives, limitation & Qualities of an auditor.	Intellectual	L1/L2	PO1
CO2	Ability to apply Different audit techniques such as Test check, Audit sampling & Internal control.	Problem solving	L3	PO2
CO3	Ability to analyse different types of audit, errors & frauds, basic principles of audit, advantages & disadvantages of different types of audit, and concepts like going concern & secret reserve etc.	Analytical	L4	PO2
CO4	Ability to evaluate different types of expenses/incomes & verify assets/liabilities.	Decision making	L5	PO3
CO5	Ability to create/plan/schedule audit program and, maintain working papers & audit note book.	Skill Development	L6	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	II	Business Mathematics

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define and explain basic concepts of ratio and percentage, shares and mutual funds and interest	Intellectual	L1/L2	PO1
CO2	Ability to compute leverages ratio and proportion, profit and loss, interest and annuity and simple problems on shares and mutual funds	Problem solving	L3	PO2
CO3	Ability to analyse profit or loss on sale, interest, mutual funds and shares, ratio and proportion	Analytical	L4	PO2
CO4	Ability to determine simple and compound interest, ratio and proportion, profit or loss on sale of goods, shares and mutual funds and brokerage on the same	Decision making	L5	PO3

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	II	BUSINESS COMMUNICATION-II

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to explain about presentation skills, group communication, business correspondence & language and writing skills.	Intellectual	L1/L2	PO1
CO2	Ability to examine principles of effective presentation, need and importance of meetings, trade letters.	Problem solving	L3	PO2
CO3	Ability to apply various skills used in writing business correspondence and reports	Skill Development	L4	PO3
CO4	Ability to develop PPT and conduct in meeting & conference.	Skill Development	L5	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	II	Business Law

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain: Law of Contract 1872 Sale of Goods Act 1930 Negotiable Instrument Act 1881 Consumer Protection Act 1986	Intellectual	L1/L2	PO1
CO2	Case Studies	Problem solving	L3	PO2
CO3	Ability to analyse the special contracts and Analytical Negotiable Instruments Act.	Skill Development	L4	PO4
CO4	Ability to conclude and recommend about how decision making law can be used in current business environment.	Decision making	L5	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	II	IFS

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain Financial services, factoring & forfaiting, Bill Discounting, venture capital, Housing finance, stock broking, leasing, hire purchase & credit rating.	Intellectual	L1/L2	PO1
CO2	Ability to solve Problems of Hire Purchase, Case for and against Consumer finance.	Problem solving	L3	PO2
CO3	Ability to analyse Growth of Financial Services in India, Problems in Financial Services Sector, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management, New Guidelines on Securitization, Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB)	Skill Development	L4	PO4
CO4	Ability to evaluate Types of Plastic Cards- Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds And Misuse, Consumer Protection.	Skill Development	L5	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	II	Foundation Course- II

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to understand, explain the concept of Human Rights and Ecological Issues.	Intellectual	L1/L2	PO1
CO2	Ability to examine Stress and conflict	Critical thinking	L3	PO2
CO3	Ability to apply the knowledge to resolve stress and conflicts	Problem Solving	L4	PO2
CO4	Ability to evaluate the changing trends in Indian Economy after globalisation	Skill Development	L5	PO4

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SYBAF

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	III	Financial Accounting - III

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain the concepts of partnership final accounts, piecemeal distribution of cash, amalgamation of firms	Intellectual	L1/L2	PO1
CO2	Ability to prepare the statement of piecemeal distribution of cash, Balance sheet of new firm after amalgamation & Conversion of firm into a Ltd. company, computation & treatment of exchange rate differences of transactions in foreign currency.	Critical Thinking	L3	PO2
CO3	Ability to complete the accounting procedure for amalgamation of partnership firms & conversion of firm into a Ltd. company.	Analytical	L4	PO2
CO4	Ability to evaluate the effect on final accounts when a partner is admitted during the year or retires/ dies during the year	Decision making	L5	PO3

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	III	Cost Accounting- II

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain Classification of costs, Contract accounts, Process accounts	Intellectual	L1/L2	PO1
CO2	Ability to prepare contract account, Process account and cost sheet	Problem solving	L3	PO2
CO3	Ability to analyse the differences on profit of financial and cost accounts and reconcile the same	Analytical	L4	PO2
CO4	Ability to estimate the cost sheet	Skill Development	L5	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	III	Direct Tax

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to describe and understand fundamental provisions a of Income Tax Act	Cognitive	L1/L2	PO1
CO2	Ability to solve sums based on all the heads of income and applying deduction,	Problem solving	L3	PO2
CO3	Ability to analyse the Residential status and Scope of Income and taxable income from all 5 heads	Analytical	L4	PO2
CO4	Ability to determine Gross Total Income & Net taxable Income, Residential Status, Income under 5 heads of income and Scope of Income	Skill Development	L5	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com Accounting & Finance	Semester III	Macroeconomics

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, Recognise, Explain, Distinguish Various concepts of Macroeconomics, and Post Keynesian economics, Public Finance, External Sector.	Intellectual	L1/L2	PO1/ PO2
CO2	Ability to demonstrate, Construct, Categorise about working of external sector and Balance of Payment	Analytical	L3	PO2
CO3	Ability to analyse, develop analytical skills about inflation and its effect on economy, Burden of public debt on economy, Various concept of Money supply.	Critical /Analytical	L4	PO2
CO4	Ability to evaluate, recommend economic policy, and measures to control inflation, fiscal appropriate fiscal and monetary policy.	Decision making	L5	PO3

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	III	Business Law

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain: Indian Partnership Act, 1932 Limited Liability Partnership Act, 2008 Factories Act, 1948.	Intellectual	L1/L2	PO1
CO3	Ability to analyse Registration and effects of non-registration of Partnership, Rights and Duties of Partners, Authority and Liability of partners, Admission, Retirement and Expulsion of Partner and Dissolution of Partnership.	Analytical	L4	PO2
CO4	Ability to evaluate provisions pertaining to i. Health- Section 11 to Section 20 ii. Safety- Section 21 to Section 41 iii. Welfare- Section 42 to Section 49	Intellectual	L5	PO1
CO5	Ability to create Winding Up and Dissolution and conversion of LLP.	Skill Development	L6	PO4

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Department	Semester	Course Name
B.Com in Accounting & Finance	III	Information Technology in Accounting & Finance- I

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to understand and explain different parts of computer.	Intellectual	L1/L2	PO1
CO2	Ability to apply appropriate formulas, different formatting styles.	Problem solving	L3	PO2
CO3	Ability to analyse data using different charts and slides	Analytical	L4	PO2
CO4	Ability to create Project Report, New email ID	Skill Development	L6	PO4

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Department	Semester	Course Name
B.Com in Accounting & Finance	III	Commerce (Financial Market Operations) - II

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain Saving and Investment Money, Inflation and Interest, Banking and Non-Banking Financial Intermediaries, Financial Market and Capital Market, Financial Instruments, Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper and Financial Instruments.	Intellectual	L1/L2	PO1
CO2	Ability to apply REPO, TBs, Equities, Bonds and Derivatives in various markets.	Problem solving	L3	PO2
CO3	Ability to analyse Structure of Financial Market in India, Role, Importance, Evolution in India, Primary Market System and Regulations in India, Secondary Market System, Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans.	Analytical	L4	PO2
CO4	Ability to invest in Bond Market in India Debt Market in India and REPO, TBs, Equities, Bonds, Derivatives in different markets.	Decision making	L5	PO3

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	IV	Financial Accounting – IV

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain the provisions of companies for redemption of preference shares, debentures & final accounts of companies, AS 11	Intellectual	L1/L2	PO1
CO2	Ability to calculate the minimum fresh issue to provide the fund for redemption, ascertain profit prior to incorporation.	Problem solving	L3	PO2
CO3	Ability to relate & comply the methods of redemption of debentures; by payment in lumpsum & by payment in instalments, methods of redemption of preference shares.	Analytical	L4	PO2
CO4	Ability to decide on the minimum DRR & investment to be created as per the provisions of companies act, basis for allocation of expenses/incomes in the preparation of profit & loss account, exchange rate for IFO & NIFO	Decision making	L5	PO3

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Department	Semester	Course Name
B.Com in Accounting & Finance	IV	Management Accounting

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to understand the Meaning, Features, Scope, Importance, Functions & role of Management Accounting, meaning of financial Statement Analysis, concept of Working Capital Management	Conceptual	L1/L2	PO1
CO2	Ability to prepare Cash Flow Statement and advise management based on the comparative statement.	Problem solving	L3	PO2
CO3	Ability to analyse Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis of Trend Analysis, Common Size Statement and also Ratio analysis	Analytical	L4	PO2
CO4	Ability to forecast Working Capital Requirement in case of Trading and Manufacturing Organization	Skill Development	L5	PO4

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Prof. (Dr.) Vijay Narkhede

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	IV	Direct Tax

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to describe and understand provisions of clubbing of income, setoff and carry forward, TDS and Advance tax, interest u/s 234A, 234B and 234C, DTAA, tax planning and ethics in taxation	Intellectual	L1/L2	PO1
CO2	Ability to calculate net taxable and tax liability, relief under DTAA, TDS, Advance tax, set off & carry forward of losses and income of a partnership firm	Computation	L3	PO2
CO3	Ability to analyse tax liability of individual and HUF, TDS, Advance tax, losses that can be carry forwarded and interest, book profit and allowable remuneration to partners	Analytical	L4	PO2
CO4	Ability to determine interest liability u/s 234A, 234 and 234 C, relief under DTAA, and net tax liability of individual and HUF	Skill Development	L5	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	IV	Introduction to Management

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain Management, Planning, Organising, Motivation, Staffing and Directing & Controlling.	Intellectual	L1/L2	PO1
CO2	Ability to apply Selection procedure of staffing, Essentials of a good control system, Centralisation and decentralisation, process of decision making, Process of organisation.	Problem solving	L3	PO2
CO3	Ability to evaluate Distinction between Recruitment and Selection, Employment tests and types of Interview, Administration vs Management, Recruitment and its sources, Selection procedure.	Decision Making	L5	PO3
CO4	Ability to analyse Principles of organisation, Sound Planning, Principles of Directing, steps in controlling, Departmentation and Delegation, Limitations of Planning,	Skill Development	L4	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	IV	IT in Accounting & Finance- II

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain Business Process, Computerized accounting system, Concept of MIS Reports in Computer Environment, IT and Auditing.	Intellectual	L1/L2	PO1
CO2	Ability to operate Accounting software TALLY, able to develop Accounting Software, Guidelines for Developing MIS reports.	Problem solving	L3	PO2
CO3	Ability to analyse problems in MIS, Outputs of MIS, financial reports and other reports.	Analytical	L4	PO2
CO5	Ability to use modern digital tools effectively.	Digital Skills	L5	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	IV	Business Law

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & memorize: Section 2 Clause (2) – Accounting Standard Clause (7) – Auditing Standard Clause (13) – Books of Accounts Clause (31) – Deposit Clause (41) – Financial Year Clause (42) – Foreign Company Clause (47) – Independent Director Clause (48) – Indian Depository Receipts Clause (62) – One Person Company Clause (85) – Small Company	Intellectual	L1/L2	PO1
CO2	Case studies relating to different sections.	Problem solving	L3	PO2
CO3	Ability to evaluate procedure of incorporation, different types of prospectus, ways of issuing capital.	Intellectual	L5	PO1
CO4	Ability to analyse private placement, share capital and Debentures sections.	Analytical	L4	PO2


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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	IV	Research Methodology

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain the concepts of research and research analysis	Intellectual	L1/L2	PO1
CO2	Ability to analyse data collection and processing	Critical Thinking	L4	PO2
CO3	Ability to examine data analysis and interpretations and research report	Analytical	L3	PO2
CO4	Ability to develop the knowledge of advanced statistical techniques for data collection	Research Aptitude	L5	PO5

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	V	Financial Accounting V

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define and interpret concepts of underwriting of shares and debenture, buy back of shares, Amalgamation and external reconstruction and Liquidation of Companies.	Cognitive	L1/L2	PO1
CO2	Ability to solve problems of Underwriting of shares and debentures, computation relating to maximum permissible buyback, internal reconstruction.	Problem solving	L3	PO2
CO3	Ability to prepare financial statement of companies after amalgamation, buyback of shares , balance sheet after internal reconstruction and liquidators statement	Analytical	L4	PO2
CO4	Ability to evaluate maximum permissible buyback, Underwriting of shares and debentures, amalgamation, internal reconstruction and liquidation of companies	Critical Thinking	L5	PO2

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	V	Financial Accounting VI

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to understand and apply theory of banking company, Insurance company, non-banking financial company, Valuation of shares and goodwill and accounting for Limited Liability Partnership	Intellectual	L1/L2	PO1
CO2	Ability to prepare Final Accounts of Banking and Insurance Company	Problem solving	L3	PO2
CO3	Ability to analyse, classify and prepare statement of Non – banking Financial Company and conversion of partnership business into Limited Liability Partnership	Analytical	L4	PO2
CO4	Ability to determine value of shares and goodwill	Skill Development	L5	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	V	Costing

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain for Uniform costing, Operating costing Activity Based Costing.	Intellectual	L1/L2	PO1
CO2	Ability to solve practical problems based on 1)Uniform Costing and Inter-Firm Comparison 2) Integrated System and Non- integrated System of Accounts. 3) Operating Costing 4) Process Costing 5) ABC Analysis	Problem solving	L3	PO2
CO3	Ability to analyse cost drivers, Work in progress and Equivalent production (FIFO Method and Weighted Average Method).	Analytical	L4	PO2
CO4	Ability to evaluate cost structure of costing of hospitals, hotels, goods and passengers transport service	Skill Development	L5	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	V	Financial Management -II

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain Strategic Financial Management, NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR	Intellectual	L1/L2	PO1
CO2	Ability to apply Capital Structure Theories, Dividend Decision Models, Calculations of NAV, Entry Load and Exit Load.	Problem solving	L3	PO2
CO3	Ability to analyse Capital Rationing Problems Risk Analysis in Capital Budgeting	Analytical	L4	PO2
CO4	Ability to evaluate Credit Management, measure Returns on Bond, estimate project cash flow	Skill Development	L5	PO4


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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	V	Taxation – IV (Indirect Taxes – II)

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain GST and its implications.	Intellectual	L1/L2	PO1
CO2	Ability to compute GST, Input Tax Credit, Tax Invoices, Credit and Debit notes.	Problem solving	L3	PO2
CO3	Ability to analyse different Concepts of Supply, Levy and Collection of GST.	Analytical	L4	PO2
CO4	Ability to evaluate whether liable for registration under GST.	Skill Development	L5	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	V	Management Applications

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain the concepts of Marketing, Production, Human Resource and Financial Management	Intellectual	L1/L2	PO1
CO2	Ability to analyse the knowledge of 4P'S , Production process, functions of HRM and Financial management	Critical Thinking	L4	PO2
CO3	Ability to examine different techniques used in financial Investments and as well techniques for production management	Analytical	L3	PO2
CO4	Ability to develop the knowledge related to the practical aspects of Marketing , HR, Production, and Finance by means of case study discussion	Skill Development	L5	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	VI	Financial Accounting VII

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to remember and apply theory of IFRS and accounting standards, mutual funds, Accounts of Electricity Company and Final Accounts of Co-operative Society	Intellectual	L1/L2	PO1
CO2	Ability to solve problems based on Final Accounts of Electricity Company and Final Accounts of Co-operative Society	Problem solving	L3	PO2
CO3	Ability to analyse investment accounting in shares and debentures and accounting of Electricity Company and Financial Accounts of Co-operative Society	Analytical	L4	PO2
CO4	Ability to evaluate investment related to shares and debentures, accounting of mutual fund and accounts of Electricity company and accounts of Co-operative Society	Skill Development	L5	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	VI	Financial Management - III

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain Conceptual Framework of Valuation, Approaches of Valuation, Basic modes of acquiring another firm, Corporate Restructuring and Takeovers, Types of Leases & Working Capital financing	Conceptual	L1/L2	PO1
CO2	Ability to solve Problems based on Factoring and calculations of yield of CP's and CD's, problems on Corporate Restructuring	Problem solving	L3	PO2
CO3	Ability to analyse Cash flows of a finance lease & hire purchase lease and Choice between Leasing and Hire Purchase	Analytical	L4	PO2
CO4	Ability to determine the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers	Skill Development	L5	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	VI	Cost Accounting - IV

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain Budgeting and Budgetary Control, Absorption Costing and Marginal Costing, Cost Volume and Profit, Managerial Decision Making, Standard Costing.	Intellectual	L1/L2	PO1
CO2	Ability to prepare flexible and functional budgets and calculate different types of variances and marginal costing.	Problem solving	L3	PO2
CO3	Ability to analyse Break even analysis meaning and graphic presentation, Margin of safety.	Analytical	L4	PO2
CO4	Ability to evaluate: Make or buy Sales mix decisions Exploring new markets Plant shut down decision	Skill Development	L5	PO4

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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	VI	Indirect Taxes – III

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain Returns, Accounts, Audit, Assessment and Records, Custom Act, Foreign Trade Policy.	Intellectual	L1/L2	PO1
CO2	Ability to compute Tax under GST, Returns, Duty drawback & Customs, valuation of exported & imported Goods.	Problem solving	L3	PO2
CO3	Ability to analyse Payment of Tax and Refunds, Classify imported and export Goods.	Analytical	L4	PO2
CO4	Ability to evaluate Export Promotion Capital Goods Scheme, EOU, STP, BTP and EHTP scheme.	Skill Development	L5	PO4


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Course Outcomes:

Department	Semester	Course Name
B.Com Accounting & Finance	V	Indian Economy

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to Define, Recall, Describe Various Sectors such as agricultural, Industrial, Service and External.	Intellectual	L1	PO1
CO2	Ability to explain, understand, summarise and compare the concepts of Demography of India, Various sectors, Technological Changes in Agriculture, Pattern of industrialization India, International organizations, Money Market.	Intellectual/ Analytical	L2	PO1/PO2
CO3	Ability to examine Problems of various sectors, Performance of Industrial sector, Role of FDI in development.	Analytical	L3	PO2
CO4	Ability to analyse, categorise, classify unemployment, Industrial Sector, Service Sector, functions of SEBI	Problem Solving/ Skill Development	L4	PO2/PO4
CO5	Ability to evaluate, recommend measures, forecast problems of agricultural sector, Industrial sector and other sectors.	Critical thinking / Skill Development	L5	PO2/PO4


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Course Outcomes:

Department	Semester	Course Name
B.Com in Accounting & Finance	VI	Project

CO No.	Course Outcomes	Skill	Bloom's Level	PO
CO1	Ability to define, understand & explain the concepts of research and interpret a particular aspect of a study	Intellectual	L1/L2	PO1
CO2	Ability to apply selected tools or techniques to arrive at findings and present graphs based on the information collected through different techniques	Problem solving	L3	PO2
CO3	Ability to analyse the collected data	Analytical	L4	PO2
CO4	Ability to recommend and suggest the findings of the work to validate the objectives and hypotheses.	Research Aptitude	L5	PO5

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