

**Rayat Shikshan Santha's**  
**Karmaveer Bhaurao Patil College, Vashi**  
**(Autonomous College)**  
**B.Com. (Accounting & Finance) – BAF(Honors)**

**Programme Specific Outcome (PSO)**

Programme Specific outcomes are a set of competencies students acquire at the end of graduation. On successful completion:

- Acquire fundamental knowledge of finance, accountancy, audit, taxation, law, technology and innovative practices.
- Employ communication skills, social skills, computer skills and critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods on the financial statements.
- Able to communicate analysed accounting data effectively, as well as provide knowledgeable recommendations.
- Get acquainted with real-world learning and application of skills via their internship.

**Department of B.Com (Accounting & Finance)**  
**F.Y.B.Com (Accounting & Finance) Curriculum**

**COURSE OUTCOME**

**SEMESTER-I**

<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF101	Financial Accounting (Elements of Financial Accounting) – I	The learner will be able to :- 1. Explain meaning, scope and purpose of Accounting standard 1,2 and 9 and Differentiate between capital receipts and revenue receipts. 2. Describe meaning and concept of Departmental Accounting and Hire purchase accounting. 3. Apply FIFO and weighted average method for valuation of inventory. 4. Solve illustration of AS 1,2 and 9 and prepare final accounting. 5. Determine the inter-departmental transfer and examine accounting of hire purchase.
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF102	Cost Accounting (Introduction and Element of cost) – I	The learner will be able to :- 1. Recognize knowledge about principles and the importance of cost accounting. 2. Explain, illustrate and draw reasoned conclusions using data, in order to solve complicated cost accounting problems. 3. Practice students to communicate effectively when dealing with cost accounting problems looking for Solutions according to the Cost accounting standards. 4. Appreciate the manner in which the cost of the product or service is determined 5. Analyze cost data and use the information derived to undertake pricing and other management decisions. 6. Explain the virtues of a good cost accounting system
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF103	Financial Management-I	The learner will be able to : 1. Identify and explain the key elements of financial management. 2. Analyse the key terms like present value, internal rate of return future value, compound value.. 3. Explain the key terms like short term finance certificate of deposit, commercial paper, letter of credit and Treasury bill etc.. 4. Describe the basic function of lease financing and hire purchase financing.

		<ol style="list-style-type: none"> <li>5. Identify some of the factors that affect the overall, composite cost of capital.</li> <li>6. Solve the practical problem on time value of money. capital structure. cost of capital, cost of debt, cost of equity, and WACC.</li> </ol>
UGBAF104	Business Communication – I	<p>The learner will be able to :</p> <ol style="list-style-type: none"> <li>1. Describe the importance of communication.</li> <li>2. Identify and learn about its various channels and methods and modes.</li> <li>3. Evaluate the various factors due to which a communication cannot be complete.</li> <li>4. Examine the importance of listening and how to cultivate good listening skills.</li> <li>5. Evaluate business ethics, workplace ethics, CSR, Intellectual Property Rights, Human rights violations etc.</li> <li>6. Construct different layouts of business letter writing.</li> <li>7. Create various personnel correspondence like job application letter, preparation of resume etc.</li> <li>8. Equipped with interpretation, writing, and editing skills. They would also be learning speaking skills by various reading activities.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF105	Foundation Course I	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Understanding: The students will be able to identify Indian society .2</li> <li>2. Remembering: The students will be able to describe the demography and issue of vulnerable groups 1</li> <li>3. Applying: The students will be able to examine the conflicts of society.3</li> <li>4. Remembering: The students will be able to memorize the Indian constitution .1</li> <li>5. Understanding: The students will be able to discuss the political processes. 2</li> <li>6. Creating: The students will be able to validate their knowledge on current challenges and issues of Indian society.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF106	Commerce I	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Understand Types of Business Environment Corporate culture and Social Responsibility</li> <li>2. Analyse Social Audit and Consumerism</li> <li>3. Study of PESTEL analysis and SWOC.</li> <li>4. Design Business objectives and strategies for going global.</li> <li>5. Students will be familiar with the business environment. Improvement in the</li> <li>6. knowledge of social, legal, technical and allied environments. 🏢</li> <li>7. Ability to identify business issues and problems and analyze them.</li> <li>8. Knowledge of new trends in the socio-cultural environment.</li> </ol>

<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF107	Business Economics-I	The learner will be able to-

## SEMESTER-II

<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF201	Financial Accounting-II	<p>The learner will be able to :-</p> <ol style="list-style-type: none"> <li>1. Present a Compare and contrast of single and double entry system and prepare Final accounts of proprietary trading conversion.</li> <li>2. Solve an exercise of final accounts as per conversion method.</li> <li>3. Prepare accounting for consignment transactions and determine valuation of stock.</li> <li>4. Explain and discuss the meaning and classification of Branch accounting and solve exercise of debtor's method Branch accounting.</li> <li>5. Compute the loss of stock by Fire and Calculate of claim as per the insurance policy.</li> <li>6. Determine loss of profit and consequential loss.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF202	Auditing	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Demonstrate knowledge of the conceptual and legal framework of auditing.</li> <li>2. Described about the concept, types &amp; methods of auditing.</li> <li>3. Acquired knowledge of audit documentation and audit evidence</li> <li>4. Evaluate the Audit notebook, Working Papers, sample audit, internal check and internal control.</li> </ol>

		<ol style="list-style-type: none"> <li>5. Prepare the Audit Plan and Audit Programme.</li> <li>6. Apply the Sample Check, Test Checking and Routine checking while auditing to books of accounts.</li> <li>7. Acquired knowledge about vouching of cash and credit transactions , verification of assets and liabilities . 🖨️</li> <li>8. Comprehend the knowledge about appointment, rights, duties and responsibility of auditor.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF203	Innovative Financial Services	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Describe term Factoring, Forfeiting, Bill Discounting, Lease Finance, Hire Purchase, Venture Capital its types, advantages and disadvantages.</li> <li>2. Discuss theoretical base of Financial Services Functions, Constituents Growth and problems.</li> <li>3. Diagrammatically explain various process of Securitization.</li> <li>4. Summarise Issue Management and Intermediaries</li> <li>5. Exemplify on types consumer finance in India</li> <li>6. Discuss National Housing bank, Major issues housing Finance in India.</li> <li>7. Schematically/diagrammatically elaborate Credit rating agencies in India</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF204	Business Communication – II	<p>The learner will able to :</p> <ol style="list-style-type: none"> <li>1. Design emergence of Communication as a key concept in the Corporate World.</li> <li>2. Understand the impact of technological advancements on communications.</li> <li>3. Analyse the roles of channels and objectives of communication.</li> <li>4. Forecast various chains of operations.</li> </ol>
		<p>The learner will able to :</p> <ol style="list-style-type: none"> <li>1. Understand the problems in communication and barriers to communication.</li> <li>2. Analyse ways to overcome different barriers.</li> <li>3. Prepare a diagrammatically explain various importance of listening skills.</li> <li>4. Understand the good listening skills.</li> <li>5. Forecast methods and modes of communication.</li> </ol>
		<p>The learner will able to :</p> <ol style="list-style-type: none"> <li>1. Understand the principles of effective E-mail Writing.</li> <li>2. Analyse different parts, structure and layouts of business letter writing.</li> <li>3. Understand the Importance Business Correspondence advertising.</li> <li>4. Understand the Trade Letters.</li> </ol>

		<p>The learner will be able to :</p> <ol style="list-style-type: none"> <li>1. Understand the Writing developing an idea, using appropriate linking devices etc.</li> <li>2. Prepare a flow chart and interpretation of technical data.</li> <li>3. Prepare a Reports self editing.</li> <li>4. Evaluate the Summarisation.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF205	Foundation Course II	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Evaluate the agricultural reforms.</li> <li>2. Apply the policy of “lean and mean” on the employability in the organization.</li> <li>3. Understand the impact of globalization.</li> <li>4. Analyse a phenomenal increase in farmer’s suicide over the years.</li> <li>5. Analyse the concept of liberalization, privatization and globalization.</li> <li>6. Evaluate the knowledge to solve problems related to employability in the organization.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Create the concept of Human Rights.</li> <li>2. Evaluate Universal declaration of Human Rights.</li> <li>3. Analyse evolution of Human Rights.</li> <li>4. Apply 30 articles of UDHR.</li> <li>5. Understand Fundamental Rights in the Constitution.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Evaluate the components of environment and ecology.</li> <li>2. Understand the concept of Sustainable Development.</li> <li>3. Analyse the structure and function of the ecosystem.</li> <li>4. Justify the interrelationships of environment components.</li> <li>5. Design the concept of environment and ecology.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Understand the agents of socialization.</li> <li>2. Analyse the sources of conflicts.</li> <li>3. Evaluate the levels of conflict.</li> <li>4. Apply values in individual development.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Apply different strategies for coping with conflicts.</li> <li>2. Evaluate several approaches to minimise stress.</li> <li>3. Apply Maslow’s theory of self actualization.</li> <li>4. Understand the types of conflicts.</li> <li>5. Analyse different methods of responding to conflicts.</li> <li>6.</li> </ol>

<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF206	Business Law- I (Business Regulatory Framework)	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the objectives of contract act</li> <li>2. Understand the scope of Contract act</li> <li>3. Describe features of the contract.</li> <li>4. Comparison between Agreement &amp; Contract.</li> <li>5. Understand the essential of Proposal.</li> <li>6. Understand the essential of acceptance.</li> <li>7. Explain the concept of consideration, Capacity to contract.</li> <li>8. Cite relevant cases laws</li> </ol> <ol style="list-style-type: none"> <li>1. Describe a concept of consent, undue influence, misrepresentation, fraud.</li> <li>2. Classify the various form of void agreement along with their exception.</li> <li>3. Describe Contingent contract, Quasi Contract,</li> <li>9. Describe the breach of contract &amp; remedies for breach of contract.</li> </ol>
		<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the objectives of sale of good act.</li> <li>2. Understand the scope &amp; development of sale of good act.</li> <li>3. Classify between sale and contract of sale.</li> <li>4. Explain the procedure for formation of contract of sale.</li> <li>5. Explain the concept of condition and warranty.</li> <li>6. Describe the principle of caveat Emptor.</li> <li>7. Describe the rights of unpaid seller.</li> </ol>
		<p>The Learner will be able to</p> <ol style="list-style-type: none"> <li>1. Understand the objectives of Negotiable Instrument amended act.</li> <li>2. Understand scope &amp; development of Negotiable Instrument act.</li> <li>3. Describe the features of promissory notes, BOI, cheque.</li> <li>4. Understand the procedure of Section 138, cheque bounce.</li> <li>5. Explain the concept of noting and protest &amp; right of holder in Due course.</li> </ol>
		<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the objective consumer protection.</li> <li>2. Understand the scope &amp; development of consumer protection act.</li> <li>3. Describe the concept of deficiency services &amp; defective goods.</li> <li>4. Identify the Unfair trade practices.</li> <li>5. Identify the Restrictive trade practices.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF207	Business Mathematics	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Define ratio, proportion and variation and its types.</li> <li>2. Recognize and apply ratios and proportions to solve real – life problems.</li> <li>3. Explain how to calculate profit and loss.</li> </ol>

		<ol style="list-style-type: none"> <li>4. Solve problems involving cost price, selling price, trade discount and cash discount.</li> <li>5. Understand the concept of brokerage.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Understand what simple, compound interest is and how it is calculated.</li> <li>2. Know when interest is earned and paid.</li> <li>3. Use simple and compound interest to do business calculations such as value of money , present value and future value and be able to differentiate which math method should be used for different problems.</li> <li>4. Describe Future and Present value of various annuities based on the information given.</li> <li>5. Understand the difference between Stated annual rate and effective annual rate.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Define shares and its types. Solve examples on it.</li> <li>2. Identify and describe the terms and concepts associated with mutual fund investment.</li> <li>3. Solve examples on mutual fund.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Define statistics and its basic concepts.</li> <li>2. Understand importance and applications of statistics.</li> <li>3. Define data and its types.</li> <li>4. Understand organisation and presentation of data.</li> <li>5. Explain tabular and graphical representation of data.</li> </ol>

**Department of B.Com (Accounting & Finance)**  
**S.Y.B.Com (Accounting & Finance) Curriculum**

**COURSE OUTCOME**

**SEMESTER-III**

Course Code	Course Title	Learning Outcomes
UGBAF301	Financial Accounting (Special Accounting Areas) – III	The learner will be able to- <ol style="list-style-type: none"> <li>1. Demonstrate the effect on final accounts when a partner is admitted, Retires and Dies during the year.</li> <li>2. Discuss and solve practical problems on excess capital method for Piecemeal Distribution of Cash.</li> <li>3. Understand the term “Amalgamation” and the methods of accounting for amalgamations.</li> <li>4. Exemplify Conversion/Sale of partnership firm into limited company</li> <li>5. Discuss foreign currency transactions In relation to purchase and sale of goods.</li> </ol>
Course Code	Course Title	Learning Outcomes
UGBAF302	Cost Accounting (Method of Costing)-II	The learner will be able to :- <ol style="list-style-type: none"> <li>1. Appreciate the manner in which the cost of the product or service is determined</li> <li>2. Analyze cost data and use the information derived to undertake pricing and other management decisions.</li> <li>3. Appreciate cost accounting as a discipline and how it add value to management and other users of accounting data</li> <li>4. Compare cost, management and financial accounting</li> <li>5. Identify and apply job costing and allocation of overhead.</li> <li>6. Practice students to communicate effectively when dealing with cost accounting problems looking for Solutions according to the Cost accounting standards.</li> <li>7. Express the place and role of cost accounting in the modern economic environment.</li> </ol>
UGBAF303	Taxation – I- (Direct Taxes-I)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Identify the technical terms related to direct taxation.</li> <li>2. Determine the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status.</li> <li>3. Compute income from salaries, house property, business/profession, capital gains and income from other sources.</li> </ol>

		<ol style="list-style-type: none"> <li>4. Understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.</li> <li>5. Compute the net total income of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act,1961.</li> <li>6. Forecast the income of individual through various calculation and deduction.</li> <li>7. Solve the Practical problem based on total income after giving deductions u/c VIA.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF304	Information Technology in Accountancy -I	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Explain and Discuss History of Computer.</li> <li>2. Describe the Parts of Computer.</li> <li>3. Demonstrate the Specification and Data storage Management.</li> <li>4. Compare between RAM and ROM, PROM and EPROM.</li> <li>5. Analyse Network and Network topology.</li> <li>6. Diagrammatically elaborate the topology.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Create document with table, images, hyperlinks, Bookmark and watermark in MS Word.</li> <li>2. Prepare text within a paragraph.</li> <li>3. Create document with table, images, hyperlinks and watermark in MS Word.</li> <li>4. Apply formulas in excel, including the use of built in functions, relatives and absolute references.</li> <li>5. Distinguish between Relatives, Mixed and Absolute references in MS Excel.</li> <li>6. Solve What- if – Analysis Problem with the help of MS Excel.</li> <li>7. Perform Advanced Excel Functions.</li> <li>8. Identify the name and functions of PowerPoint interfaces.</li> <li>9. Create, Modify presentation.</li> <li>10. Create and Manipulate simple slide shows with outlines and notes.</li> <li>11. Create Slide presentation that include text, graphics, animation and transitions.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Describe various Web browser.</li> <li>2. Create New Email Id.</li> <li>3. Distinguish between Web browser.</li> <li>4. Explain and Discuss Search Engine Optimization.</li> </ol>
		The learner will be able to-

		<ol style="list-style-type: none"> <li>1. Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other.</li> <li>2. Differentiate between Bridge, Hub, Switch and Router</li> <li>3. Explain and Discuss legal Framework and privacy in E-Banking.</li> <li>4. Determine Risks and security consideration.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Discuss E-Commerce issues.</li> <li>2. Describe the infrastructure of E- Commerce.</li> <li>3. Identify differences in regulatory and legal environment as it relates to e-commerce.</li> <li>4. Compare between various E-Commerce.</li> <li>5. Analyse the impact of E-Commerce.</li> <li>6. Assess Electronic Payment System.</li> </ol>
UGBAF304	PRACTICAL SESSIONS	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Create document with table, images, hyperlinks, bookmark and watermark in MS Word.</li> <li>2. Solve What- if – Analysis Problem with the help of MS Excel.</li> <li>3. Perform Advanced Excel Functions.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF305	Foundation Course in Commerce (Financial Market Operations) – III	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Design Saving and Investment systematically.</li> <li>2. Evaluate Banking and Non-Banking Financial Intermediaries.</li> <li>3. Analyse Capital Market and the role of capital market and its importance.</li> <li>4. Analyse Equities, Bonds and Derivatives.</li> <li>5. Understand Consumer Finance, Credit Cards, Mutual Funds and Commercial Papers.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF306	Business Law-II (Business Regulatory Framework-II)	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the objectives Partnership act.</li> <li>2. Understand the scope &amp; development of Partnership act.</li> <li>3. Identify essentials of the partnership.</li> <li>4. Construct partnership deed.</li> <li>5. Apply the test of partnership.</li> <li>6. Describe the rights &amp; duties of partner.</li> <li>7. Evaluate the position of minor as partner in partnership firm.</li> <li>8. Discuss modes of dissolution of firm.</li> </ol>
		<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Know the Incorporation procedure of LLP.</li> <li>2. Discuss the features, advantage of LLP.</li> </ol>

		<ol style="list-style-type: none"> <li>3. Classify the liability of firm as well as of partner, of LLP.</li> <li>4. Discuss the forms of contribution of partner in LLP.</li> <li>5. Understand winding up procedure of LLP.</li> </ol>
		<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the objectives of the Factories act.</li> <li>2. Understand the scope &amp; development of the Factories act.</li> <li>3. Describe Health provision.</li> <li>4. Describe Safety provision.</li> <li>5. Describe Welfare provision.</li> <li>6. List out duties of occupier of premises.</li> </ol>
Course Code	Course Title	Learning Outcomes
UGBAF307	Business Economics-II	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Generate current database concerning career opportunities for undergraduate majors and undergraduate options in economics.</li> <li>2. Assess the role of domestic and international institutions and norms in shaping economics.</li> <li>3. Examine factors that shift aggregate supply and aggregate demand.</li> <li>4. Analyzing the effect of these factors on market dynamics.</li> <li>5. Use the aggregate demand and aggregate supply model to the equilibrium levels of real GDP and price level.</li> <li>6. Use graphs in common economic applications.</li> <li>7. Describe the circular flow of income through the sectors of the economy and the process of income multiplier that influence these flows.</li> <li>8. Discuss macroeconomics meaning, scope and importance.</li> <li>9. Explain the measurement of national product- meaning and importance, conventional and green GNP and NNP.</li> <li>10. Understand Keynesian principle of effective demand- aggregate demand and aggregate supply.</li> <li>11. Distinguish between national and economics welfare.</li> <li>12. Compares calculations methods of national income.</li> <li>13. Recognize the difference between real and nominal economic date.</li> <li>14. Identify the sources of economic growth.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Generate viewpoints and alternative hypothesis on economic issues.</li> <li>2. Analyze the demand and supply conditions and assess the position of a company.</li> <li>3. Use classroom strategies to teach economics in the public schools.</li> <li>4. Demonstrate the ability to apply optimization techniques to decision made by households, firms, and government.</li> </ol>

		<ol style="list-style-type: none"> <li>5. Explain determinants of money supply and factors influencing velocity of circulation of money.</li> <li>6. Discuss classical and Keynesian approaches and Keynes liquidity preference theory of interest.</li> <li>7. Understand quantity theory of money, fisher’s equation of exchange and Cambridge cash balance approach.</li> <li>8. Compare demand pull inflation and cost push inflation.</li> <li>9. Explain meaning objectives and instruments inflation targeting.</li> <li>10. Identify the limits of economic analysis.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Generate economic arguments in non-quantitative form.</li> <li>2. Determine real world business problems with a systematic theoretical framework.</li> <li>3. Apply the tools of logics in the economics.</li> <li>4. Discuss the role of government to provide public goods- principles of sound and functional finance.</li> <li>5. Explain fiscal policy meaning, objectives and contra cyclical fiscal policy and discretionary fiscal policy.</li> <li>6. Understand canon of taxation, factors influencing incidence of taxation, effects of taxation, and significance of public expenditure.</li> <li>7. Identify key macroeconomics indicators and measures of economics change, growth, and development.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Determine in the short run and long run how they understand the role of exchange rates.</li> <li>2. Determine how supply and demand affects foreign currencies and exchange rates.</li> <li>3. Apply econometrics methods to differentiate between competing theories.</li> <li>4. Use and evaluate a regression model between the response variable and a set of explanatory variables and predict the response variable using model.</li> <li>5. Explain Ricardo theory of comparative cost advantage theory, hecksher-ohlin theory of factor endowments.</li> <li>6. Discuss terms of trade – meaning and types and factors determining terms of trade.</li> <li>7. Understand balance of payments – structure, types of disequilibrium and measures to correct disequilibrium in balance of payments.</li> <li>8. Describe spot and forward rate of exchange – hedging, speculation, and arbitrage</li> <li>9. Identify the consequences of inflation.</li> </ol>

		<p>10. Identify the major spending categories and major revenue sources in the US federal budget.</p> <p>11. Define currency exchange rates and explain how they influence trade balances.</p>
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### SEMESTER IV

Course Code	Course Title	Learning Outcomes
UGBAF401	Financial Accounting (Special Accounting Areas)-IV	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Discuss relevant provisions of Companies Act related to preparation of Final Account.</li> <li>2. Discuss Provision of the Companies Act for redemption of Preference Shares and Creat CRR (Sec 55 of the Companies Act, 2013)</li> <li>3. Solve problem on Redemption of Debentures.</li> <li>4. Discuss Conversion as per AS 11 &amp; incorporation in HO accounts</li> <li>5. Ascertain profit prior to incorporation</li> </ol>
Course Code	Course Title	Learning Outcomes
UGBAF402	Management Accounting (introduction to management accounting)	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. identify the essentials of vertical financial statements</li> <li>2. Analyse the financial statements on the basis of comparative, common size and trend analysis methods.</li> <li>3. Describe different types of ratios included in financial statements.</li> <li>4. Solve, compare &amp; contrast between ratios of different companies to draw comparative conclusions.</li> <li>5. Infer different activities of cash flow statements.</li> <li>6. Determine the value of closing cash/bank balance of a company through the cash flow statement format.</li> <li>7. Describe the concept of working capital.</li> <li>8. Solve the statement of working capital.</li> </ol>
Course Code	Course Title	Learning Outcomes
UGBAF403	Taxation – II-(Direct Taxes - II)	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Forecast the clubbing of income of an assessee.</li> <li>2. Understand the tax slab rates and their application for different types of assesses.</li> <li>3. Compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act, 1961.</li> <li>4. Describe sec: 40(b) &amp; tax thereon with applicable rate of tax by the income tax act 1961.</li> </ol>

		<ol style="list-style-type: none"> <li>5. Compute the taxable income and tax for a partnership firm and HUF.</li> <li>6. Compute tax deducted at source of an assessee during a period.</li> <li>7. Evaluate the double taxation in calculation of tax liability u/s 90 and 91.</li> <li>8. Learn techniques of tax planning.</li> <li>9. Optimize tax liability legally.</li> <li>10. Can help to others in tax compliance and contributes towards nation building.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF404	Information Technology in Accountancy - II	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Explain and Discuss Business Process Management.</li> <li>2. Classify business process.</li> <li>3. Illustrate the principles and practices of Business process management.</li> <li>4. Describe Needs, key factor and importance of BPM.</li> <li>5. Systematically/ diagrammatically elaborate the Business Action Theory.</li> <li>6. Assess the challenges of Accounting system.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Diagrammatically elaborate System Development Life Cycle.</li> <li>2. Differentiate between Data warehouse and Data mining.</li> <li>3. Explain and Discuss Use and Benefits of Computer Accounting System.</li> <li>4. Compare between various accounting software.</li> <li>5. Use of Accounting Software.</li> <li>6. Solving Accounting problem with the help of Accounting Software.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Evaluate the role of information system in today's competitive business environment.</li> <li>2. Explain and Discuss Objectives, advantages and disadvantages of Information System.</li> <li>3. Classify various information System.</li> <li>4. Discuss characteristics of MIS.</li> </ol>
		<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Explain and Discuss need and importance of Auditing.</li> <li>2. Compare and contrast between different types of Auditing.</li> <li>3. Distinguish between White Box and Black Box Auditing.</li> <li>4. Describe Auditing in IT Environment.</li> </ol>
UGBAF404	PRACTICAL SESSIONS	The learner will be able to-

		<ol style="list-style-type: none"> <li>1. Solving Accounting Calculation with the help of Accounting Software.</li> <li>2. Create Company, voucher, ledger with the help of Accounting software.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF405	Foundation course in Management (Introduction to Management)-I V	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Recall the meaning and Definition of Management and describe the nature of Management.</li> <li>2. Analyse the Difference between Administration v/s Management.</li> <li>3. Describe the process of Planning and Analyse the limitations of Planning</li> <li>4. Evaluate the process and Principles of Organising and Understand about the centralisation and decentralisation its factors, merits and demerits.</li> <li>5. Describe the meaning and importance of staffing and Study the recruitment and its sources.</li> <li>6. Analyse Coordination its meaning, features and importance.and Describe the essentials of a good control system.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF406	Business Law-III (Company Law)	<p>The learner will be able to :-</p> <ol style="list-style-type: none"> <li>1. Explain the section 2 clause (2) of accounting standard.</li> <li>2. Demonstrate the foreign company, small company and one Person Company.</li> <li>3. Define books of accounts, deposit and financial year.</li> <li>4. Differentiate between small company, one person company and foreign company.</li> </ol>
		<p>The learner will be able to :-</p> <ol style="list-style-type: none"> <li>1. Describe the concept of Incorporation.</li> <li>2. Demonstrate the memorandum of association with clause.</li> <li>3. Explain the article of association with clause.</li> </ol>
		<p>The learner will be able to :-</p> <ol style="list-style-type: none"> <li>1. Analyse the section 23, 25 28 of public offer.</li> <li>2. Discuss on clause of section 33,35 and 39.</li> </ol>
		<p>The learner will be able to :-</p> <ol style="list-style-type: none"> <li>1. Analyse the section 42 of private placement.</li> <li>2. Discuss on rules of private placement.</li> </ol>
		<p>The learner will be able to :-</p> <ol style="list-style-type: none"> <li>1. Describe the section 43, 46 and 47 of share capital.</li> <li>2. Explain the section 52 56 of share capital.</li> <li>3. Debate on different types of shares.</li> </ol>

		4. Discuss on section 61 72 of debenture.
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF407	Management-II Management Applications	The learner will be able to- <ol style="list-style-type: none"> <li>1. Predict factors affecting marketing &amp; Product Life Cycle.</li> <li>2. Illustrate Ps of marketing.</li> <li>3. Describe Product Development Strategies.</li> <li>4. Schematically represent Pricing Management Strategies.</li> <li>5. Compare factors governing distribution decisions.</li> <li>6. Apply various tools of Integrated marketing communication.</li> </ol>
		The learner will be able to- <ol style="list-style-type: none"> <li>1. Paraphrase the steps of Planning &amp; controlling of Production.</li> <li>2. Describe the meaning of Production Management.</li> <li>3. Illustrate concepts of Total quality management.</li> <li>4. Compare ISO concepts of various years.</li> <li>5. Forecast measures to increase productivity.</li> </ol>
		The learner will be able to- <ol style="list-style-type: none"> <li>1. Predict the changes in behaviour in Work Force.</li> <li>2. Illustrate Human Resource Planning &amp; Development.</li> <li>3. Exemplify factors of Motivation.</li> <li>4. Summarize Traits &amp; Styles of Leadership.</li> <li>5. Justify use of various methods of Performance Appraisal.</li> <li>6. Compare various Theories of Motivation in current scenario.</li> </ol>
		The learner will be able to- <ol style="list-style-type: none"> <li>1. Prepare Structure of Capital.</li> <li>2. Illustrate meaning &amp; functions of Financial management.</li> <li>3. Justify Capital Market Constituents. Functions.</li> <li>4. Forecast capital market variants Future &amp; Options.</li> <li>5. Analyse Fundamental &amp; Technical constituents in reference to capital market.</li> </ol>

## COURSE OUTCOME

### SEMESTER-V

Course Code	Course Title	Learning Outcomes
UGBAF501	Cost Accounting-III	The learner will be able to- <ol style="list-style-type: none"><li>1. Recall the meaning and needs of uniform costing and inter-firm comparison.</li><li>2. Evaluate different ratios needed for comparison between different firms.</li><li>3. Describe the meaning of integrated and non-integrated cost accounting systems.</li><li>4. Justify and support the transactions with correct journal entries for both the systems respectively.</li><li>5. Describe and classify different types of operating costing methods.</li><li>6. Examine the per unit cost of services after successful preparation of the service cost sheet for the same. (transport, hotels, hospitals).</li><li>7. Infer the comparison between valuation of work in progress and equivalent production through FIFO &amp; weighted average methods.</li><li>8. Compare and contrast between the traditional approaches with respect to activity based costing approaches towards different cost tools.</li></ol>
Course Code	Course Title	Learning Outcomes
UGBAF502	Financial Management II	The learner will be able to- <ol style="list-style-type: none"><li>1. Understand the concept of Financial management and various types of finance.</li><li>2. Describe Financial Planning Techniques of Budgeting and Credit Management in India.</li><li>3. Classify different Mutual funds and Explain Risk analysis in Capital Budgeting.</li><li>4. Study Dividend Decision Model and Bond Valuation.</li><li>5. Calculate ARR,IRR,Payback,NAV,Entry Load and Exit Load.</li><li>6. Solve Practical problems on YTM and Bond Valuation.</li></ol>
Course Code	Course Title	Learning Outcomes
UGBAF503	Taxation-III (Indirect Tax-I)	The Learner will be able to- <ol style="list-style-type: none"><li>1. Explain the various terms related to Goods and Service tax (GST).</li><li>2. Distinguish the difference between forward charge and reverse charge mechanism and also to understand the difference between composite and mixed supply.</li><li>3. Represent the time, place and value of supply.</li></ol>

		<p>4. Express the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.</p> <p>5. Compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.</p> <p>6. Analyze whether a person is required to obtain registration under GST law.</p>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF504	Research Methodology in Accounting and Finance	<p>The Learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Discuss different methodologies and techniques used in research work.</li> <li>2. Explain basic computer skills necessary for the conduct of research.</li> <li>3. Assess the basic function and working of analytical instruments used in research</li> <li>4. Propose the required numerical skills necessary to carry out research.</li> <li>5. Evaluate the objectivity and confidentiality of research.</li> <li>6. Produce a Report on bases of research.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF505	Financial Accounting V	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Introducing Underwriting, Underwriting Commission.</li> <li>2. Explain Compliance of conditions including sources, maximum limits and debt equity ratio on Buy Back of Shares</li> <li>3. Solve practical problems on Amalgamation, Absorption &amp; External Reconstruction.</li> <li>4. Distinction between Internal and external reconstruction</li> <li>5. Discuss Meaning of liquidation or winding up and solve practical problems</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF506	Financial Accounting – VI	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Identify different types of deposits, advances and other facilities extended to customers. They will also be able to prepare the schedules of profit and loss a/c and balance sheet of Banking Company.</li> <li>2. Prepare final accounts of banking companies under banking regulations and provision.</li> <li>3. Understand the concept of premium, claims and commission, Final Accounts of insurance companies as per IRDA Regulations.</li> <li>4. Prepare final accounts i.e. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS of insurance company.</li> <li>5. Differentiate between banking and non-banking financial companies.</li> </ol>

		<ol style="list-style-type: none"> <li>6. Compute the value of goodwill and shares with the help of methods of valuation of goodwill and shares.</li> <li>7. Analyse Conversion of partnership business into Limited Liability Partnership.</li> <li>8. Solve problems based on Conversion of partnership business into Limited Liability Partnership. and Final accounts of limited liability partnership.</li> </ol>
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### SEMESTER VI

<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF601	Cost Accounting-IV	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Recall and identify different types of budget.</li> <li>2. Describe different formats of budgets like sales, production, flexible, purchase.</li> <li>3. Describe different methods of managerial decision making.</li> <li>4. Compute the value of product profit in market.</li> <li>5. Identify and recall the meaning of absorption costing, marginal costing and CVP Analysis.</li> <li>6. Apply different formulas of marginal costing to calculate BEP, MOS, sales &amp; profit in terms of value and units.</li> <li>7. Define standard costing &amp; variance analysis.</li> <li>8. Calculate material, labour, overheads variances by solving the same using the formulas.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF602	Financial Management-III	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Understand how to analyse each proposal using various capital budgeting techniques and make correct financial investment decisions.</li> <li>2. Manage inventory, cash and accounts receivables.</li> <li>3. understand and prepare budgets such as sales, cash, production, purchases as well as understand the importance of strategic financial planning.</li> <li>4. Calculate and analyse valuation multiples: EV/Revenue, EV/EBIT, P/E, WACC.</li> <li>5. Calculate exchange ratio, price earnings ratio, MPS, EPS.</li> <li>6. Apply investment valuation tools to understand when a merger between two companies creates shareholders.</li> <li>7. Prepare a profit and loss account and balance sheet of corporate restructuring.</li> </ol>

		<ol style="list-style-type: none"> <li>8. Demonstrate the consideration for lease and hire purchase and prepare a loan amortisation schedule.</li> <li>9. Evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF603	Taxation-IV (Indirect Taxes-II)	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Outline the provisions concerned with payment of tax, Interest, TDS, TCS, Refund and Return.</li> <li>2. Explain various types of Assessment under CGST Act and provisions of Audit, Search and Seizure.</li> <li>3. Identify specific rules and regulations regarding product import or export</li> <li>4. Interpret the Import and export procedures and the Documentation</li> <li>5. Recall and discuss various types of customs duty, levy and exemption from customs duty and classification and valuation of goods imported and to be exported.</li> <li>6. Discuss various import and export procedures related to baggage, provisions relating to coastal goods, warehousing and duty drawback.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF604	Indian Economics	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Develop ideas of the basic characteristics of the Indian economy, its potential on natural resources.</li> <li>2. Understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development.</li> <li>3. Grasp the importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government.</li> <li>4. Understand agriculture as the foundation of economic growth and development, analyse the progress and changing nature of the agricultural sector and its contribution to the economy as a whole.</li> <li>5. Not only be aware of the economy as a whole, they would understand the basic features of Mizoram's economy, sources of revenue, how the state government finances its programmes and projects.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Learning Outcomes</b>
UGBAF605	Financial Accounting – VII	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Prepare final accounts of Electricity Company.</li> <li>2. Paraphrase of Provisions of Maharashtra State Co-Operative Societies Act and rules.</li> </ol>

		<ol style="list-style-type: none"><li>3. Describe the accounting system, its legislation, types and finalization of accounts of cooperative society.</li><li>4. Solve the practical problems on preparation of final accounts of a Co-Operative housing and consumer co-op society.</li><li>5. Distinguish between shares, debentures, ex-interest and cum interest.</li><li>6. Analyse accounting for transactions of purchase and sale of investments with ex and cum interest.</li><li>7. Differentiate between Indian Accounting standards (IAS) and IFRS.</li><li>8. Applicability of IFRS and Ind AS while doing the accounting of an organisation.</li></ol>
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