



Dnyan Ganga Education Trust's

DEGREE COLLEGE OF ARTS, COMMERCE & SCIENCE

Opp Unnathi Greens, Near Haware Citi, Kasarvadavali, G.B. Road, Thane – (W) 400615

PROGRAMME OUTCOMES & COURSE OUTCOMES

**BACHELOR OF COMMERCE
(ACCOUNTING & FINANCE)**



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BACHELOR OF COMMERCE (ACCOUNTING & FINANCE)

PROGRAMME OUTCOMES

After completion of the programme, students will be able to.....

PO1: The program aims to provide comprehensive training to students in the field of Accounting & Finance by way of interaction, projects, presentations, industrial visits and placements.

PO2: It is a perfectly designed full time course for aspiring Chartered Accountants, Cost Accountants & Financial Analysts.

PO3: The program arouses students' interest in research work

PO4: To inculcate training & practical approach by using modern technology amongst the students in the field of Accounting & Finance.

COURSE OUTCOMES

F.Y.B.A.F Semester - I

1. Financial Accounting - I

CO.1 Students will be able to understand how to do inventory valuation by using FIFO and Weighted Average methods. and also helps to differentiate Revenue Receipts/Expenditure and Capital Receipts/Expenditure/Loss

CO.2 Students can learn adjustments in final accounts and able to make financial statements like P&L and Balance sheet and of accounting of Manufacturing concerns/ proprietary firm

CO.3 Students will also get knowledge about how to allocate expenses and income/receipts of departmental accounts and interdepartmental transactions and how to prepare its Trading and P & LA/c and Balance sheet.

CO.4 Students can acquire knowledge about the Accounting for Hire purchase system and various terms in Hire Purchase and Journal entries, ledger accounts, interest calculation and disclosure in the balance sheet.

2. Cost Accounting - I

CO1: After completing the course, the learner will understand the difference between financial accounting and cost accounting. They will understand concepts and practicability of material costing, labour costing, overhead costing.





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3. Financial Management - I

CO1: After completing the course students will be familiar with wealth maximisation and profit maximisation concepts. They will understand the time value of money, leverage, valuation of stock. They can explain the cost of capital.

4. Business Communication I

CO1: Students will be able to understand and apply knowledge of communication and language processes as they occur across various contexts, e.g., interpersonal, intrapersonal, small group, organisational, media, gender, family, intercultural communication, technologically mediated communication.

CO2: Students will learn to demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.

CO3: Students learn how to draft effective business correspondence with brevity and clarity

CO4 : Students learnt to write paragraphs and do data analysis

5. Business Economics I

CO1: Students will learn business are primarily focused on effective use of their resources in order to achieve defined objectives.

CO2: The study of any area of business and management incorporates the basic economics principles and their applications.

CO3: A strong foundation in economics helps a business decision maker track and forecast business trends and optimise use of resources.

6. Commerce - I

CO1: Students gained knowledge about the Business Environment to become successful businessmen or business managers.

CO2: Students acquired knowledge of the relation between business and society with reference to business ethics and consumerism.

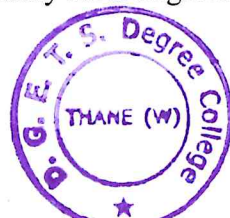
CO3: Students understand contemporary issues like Corporate Social Responsibility (CSR) and Social Audit.

CO 4: Students understand various concepts of International Environment.

7. Foundation Course - I

CO1: The objective of this subject is to make the students socially aware of the societal problems/effects and measures to overcome such problems.

CO2: And helps to learn about the structure of Indian Constitution and political system, this will help them to improve their personality for a bright India.





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CO 4: To enable Learners to understand the concept of Negotiable Instruments Act and to sharpen the reading and writing of Negotiable Instruments, Promissory Notes, Bills of Exchange, Cheque, Endorsements, Type of Bills etc.

CO 5: To enable Learners to understand the concept of Consumer Protection Act and to sharpen the reading and writing of Consumer, Consumer Disputes, Redressal Forum, Council, Jurisdiction of Consumer Disputes Redressal Forum, Competition Commission, Competition Appellate Tribunal.

6. Business Mathematics

CO1: To make students familiar with the concepts of ratio, proportion, variation, and percentage.

CO2: To enable students to understand various terms and formulae involved in the computation of profit or loss.

CO3: To equip students with the concepts of interest, interest rate, annuity, and instalments.

CO4: To enable students to understand shares, mutual funds, and various related terms. Students use concepts of mathematics in applications.

7. Foundation Course II

CO1: The objective of this subject is to make the students socially aware about the concept of Liberalisation, Privatisation and Globalisation.

CO2: Students get knowledge about values and norms of Indian Society and Importance of environmental Protection for the survival of Humans.

CO3: The subject helps to inculcate environmental ethics and values in the minds of the students. Also acquire understanding about balancing of stress and managing stress and conflicts in Indian Society.

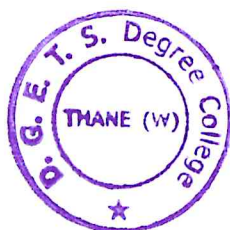
S.Y.B.A.F Semester - III

1. Foundation Course in Commerce (Financial Market Operations) - III

CO1: Students will be able to get an overview of Indian Financial system. They will understand about various determinants of savings and investments

CO2: They will understand the concept of financial markets and capital markets.

CO3: They would be made aware about various financial instruments and also, they will learn about various financial services





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2. Information Technology in Accountancy - I

CO1: Students will be gaining knowledge regarding Information Technology management, how the MIS systems are useful for the growth of business.

CO2: They understand the importance of Technology which helps them in planning and decision making and how it is carried out by any management.

CO3: Students also will be learning on Data Integrity, Organising data and delegation of authority to the employees.

CO4: Finally, they learn on how management directs and controls all the process wherein it includes motivating the employees and leadership styles.

3. Financial Accounting - III

CO1: Students gain practical knowledge of Preparing final accounts and the adjustments during admission Retirement and death of a partner during the year.

CO2: Students get acquainted with The Distribution of cash with excess capital methods and its treatments.

CO3: Students Learn About The amalgamation of firms and its accounting treatment with all adjustments.

CO4: It helps students to understand the Concept of Conversion of firms in Limited Company and its Accounting done during the year.

CO5: Transactions relating to foreign currency.

4. Cost Accounting - II

CO1: The learners were able to Identify the classification of costs, cost of sales, profit centre and so on and prepare basic and advanced cost sheets

CO2: Student are able to understand the reconciliation between the costing and financial records

CO3: Students were able to understand the concepts of contract costing and its accounting procedures.

CO4: Students were acquainted with the knowledge of process costing

5. Taxation - II

CO1: To enable the students to identify the basic concepts, definitions and terms related to Income Tax.

CO2: Students would identify the technical terms related to Income Tax.

CO3: To enable the students to determine the residential status of an individual and scope of total income.

CO4: Students would determine the residential status of an individual and scope of total income.





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CO5: To enable the students to compute income under various heads namely income from salaries, house property, business/ profession, capital gains.

6. Business Law - II

CO1: To enable Learners to understand concept of Indian Partnership Act cover topics distinguish between partnership and Company, Mutual duties and rights of the Partners, Types of Partnership, types of partners, Dissolution of Partnership

CO2: Learners will develop the ability to think and analyse about Limited Liability Partnership and to sharpen the reading and writing nature of Limited Liability Partnership, Incorporation of LLP, Extend and Limitations of LLP and Dissolution of LLP and Conversion into LLP

CO3: To enable to understand concept of Factories Act and to sharpen the reading and writing definitions, exceptions and Health, Safety and Welfare measures.

7. Business Economics - II

CO1: To integrate the concept of price and output decisions of firms under various market structures.

CO2: The objective of this course is to impart the knowledge of economics as a subject and its importance while business.

S.Y.B.A.F – Semester IV

1. Foundation Course IV (Introduction to Management)

CO1: Students will be gaining knowledge regarding management on how management techniques are useful for the growth of business.

CO2: They understand the importance of planning and decision making and how it is carried out by any management.

CO3: Students also will be learning on organising and delegation of authority to the employees.

CO4: Finally, they learn on how management directs and controls all the process wherein it includes motivating the employees and leadership styles.

2. Information Technology in Accountancy-II

CO1: Students would be acquainted with and would discuss and describe Business Process Management, its automation and life cycle.

CO2: Students would examine and demonstrate the role of MIS reporting in computerised environment.





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CO3: Students would be able to understand and appraise Auditing in computerised environment.

3. Financial Accounting-IV

CO1: Students will be able to make and read financial statements like P& L and Balance Sheet

CO2: They can compute profit prior to incorporation.

CO3 & 4: Students can understand accounting methodology of redemption of preference shares and debentures

CO5: Students can understand accounting of foreign currency transactions.

4. Taxation - III

CO1: Students understood various concepts like clubbing of income

CO2: They understand concepts of Double tax avoidance agreement

CO3: Concepts of set off and carry forward of losses are acquainted.

CO4: Ethics in taxation and computation of tax liability and filing of returns.

5. Management Accounting

CO1: Students understand the basic concepts, importance, functions of Management Accounting

CO2: Students learn the Vertical format of Balance Sheet, Profit and Loss Account and different types of financial analysis and interpretation such as Trend Analysis. Comparative Statement and Common Size Statements.

CO3: Students learn the computation of different ratios and its analysis and interpretation in financial statements

CO4: Students learn to prepare the Cash Flow Statements using indirect method

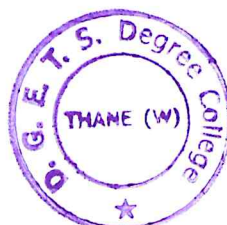
CO5: Students learn Working Capital Management with types, functions and statement of estimated working Capital

6. Business Law - III

CO1: To enable Learners to understand concept of Corporate Law deal with Companies Act

CO2: Learners will develop the ability to think and analyse about the Companies Act deals with Definition, meaning of company, Advantages and Disadvantages of Incorporation of the Companies, Privileges of Private Ltd. Company over Public Ltd. Company, Restriction's on Private Limited company against the public Limited company, Membership and meetings of the company and Officers of the Companies, Directors of the Company

CO3: To enable Learners to understand concept of Public Issue and guidelines for Public Issue





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CO4: To enable Learners to understand concept of Private Placement and its procedure and difference between Public Issue and Private Placement

CO5: To enable Learners to understand the concept of Share Capital and debenture and to sharpen the reading and writing types of Shares and Debentures, Distinguish between Shares and Debentures.

7. Research Methodology in Accounting and Finance

CO1: To introduce the concept of Research amongst students and to enable them to describe the importance of Research.

CO2: The course intends to give hands on experience and learning in research in accounting and finance.

CO3: To enable students to assess the different methods of collection of data and processing of the same.

CO4: To enable students to interpret the data collected and form conclusions and write a report.

T.Y.B.A.F Semester - V

1. Cost Accounting - III

CO1: After completing the course, the learner will be able to understand the concepts like uniform costing, operating costing, process costing which costing at each level and activity-based costing system.

2. Financial Management - II

CO1: learners will be able to understand what is Strategic financial management and the concepts of financial management.

CO2: Students will get to know about capital budgeting process and techniques of capital budgeting.

CO3: Students will learn about The Capital structure theories and The Different dividend decision theories from which one can find out if the company need to payout dividend or not.

CO4: Students get acquainted to the concept of mutual funds and Calculation of NAV and also get knowledge of the Bond Valuation and concepts of Bonds.

CO5: students Learn about the Concept of credit management and Receivables management in India.

3. Taxation - IV (Indirect Taxes - II)

CO 1- File Income tax return and compute the tax liability of individuals

CO 2- Develop proficiency in the management of an organisation

CO 3- Attain skills in conducting business transactions online

4. International Finance

CO1: The objective of this course is to familiarise the student with the fundamental aspects of various issues associated with International Finance.





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CO2: The course aims to give a comprehensive overview of International Finance as a separate area in International Business.

CO3: To introduce the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of International Finance in this Globalised Market

5. Financial Accounting - V

CO1: Students are acquainted with the knowledge relating to underwriters and the provisions of Companies Act, 2013 and SEBI guidelines relating to underwriters and Prepare statement of underwriter's liability.

CO2: Students understand the concept of amalgamation, absorption and external reconstruction and its accounting procedure along with calculation of Purchase Consideration.

CO3: Students gain knowledge about Internal Reconstruction and how to maintain records of such transactions and solve practical problems related to it.

CO4: Students will be able to understand the concepts and provisions relating to Buy back of Shares and the conditions required for buy back and solve practical problems.

CO5: The students understand the provisions of Liquidation of Companies and apply the same for practical problems

6. Financial Accounting - VI

CO1: Explain revenue recognition criteria and describe accounting for operating expenses.

CO2: Describe and explain accounting for different operating assets.

CO3: Describe the accounting for current operating liabilities and long-term liabilities.

CO4: Describe and illustrate the accounting for contributed capital and earned capital.

T.Y.B.A.F Semester – VI

1. Cost Accounting - IV

CO1: After completing the course, the learner will enable to understand important concepts like Absorption costing, marginal costing, standard costing, budgetary control and variance analysis.

2. Financial Management - III

CO1: Students got the conceptual knowledge and approaches of valuation through this unit.

CO2: The learners will be able to understand what is Mergers and acquisitions and its synergic effects.

CO3: It helps students to learn the process of restructuring of companies and the processing of Takeovers with practical problems.





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CO4: Helps to understand the students what lease and Hire purchase financing and the calculations of hire purchase.

CO5: Makes students understand the concept and types of Working capital financing options and calculations of Factoring.

3. Taxation - V (Indirect Taxes- III)

CO1: To enable students to explain the basic concepts, definitions and terms related to Goods and Service tax (GST).

CO2: To enable the students to discuss the compliance related to documentation under the new indirect tax regime.

4. Security Analysis and Portfolio Management

CO1: The Investment Environment, Financial Instruments, Markets for investments and Trading.

CO2: Risk and Return calculation, efficient markets: concepts and forms of market efficiency, Testing market efficiency, Economic analysis, Industry Analysis, company Analysis.

CO3: Introduction to portfolio management, Markowitz portfolio theory, capital Asset pricing Model.

CO4: Equity Analysis and valuations, introduction to Bond Analysis, Bond pricing and yield, Bond pricing theories.

CO5: Portfolio performance evaluation-Forecasting portfolio performance.

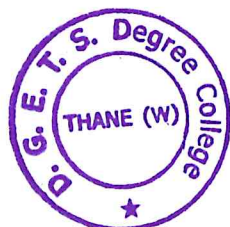
5. Financial Accounting - VII

CO1: Students understand working of power supply companies and its accounting procedure and Prepare Final Account for Electricity Company as per Double Account System

CO2: Students are Prepare final accounts of Co-Operative Housing Society & Consumer Co-Operative Society.

6. Project Work-II

CO1: The main objective of inclusion of project work is to inculcate the element of research analyse and scientific temperament challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study.



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