

B.COM(A&F) PROGRAM OUTCOME

PO- 1: After completing three years Degree Course – Bachelor of Commerce (Accounting and Finance) (B.Com. A&F) program, Learners will develop a foundation of accounting and finance related practices.

PO- 2: Learners will acquire practical knowledge , training in professional skills and ethics to build competencies in the area of accounting and finance.

PO- 3: Learners will develop their personalities along with commercial , communication , research , analytical and managerial skills in accounts, finance , taxation, financial management and allied areas required for workplaces and higher studies .

. PO- 4: Learners will be able to relate to global challenges and be exposed to newer avenues in the field of accounts, finance and allied fields

PO- 5: Learners will be trained in leadership skills and demonstrate social responsibilities with sensitivity towards environment and sustainability.

TYBCOM(A&F)

Semester V and VI

Course Name: Taxation IV and Taxation VI

Course Codes: BAFS501 and BAFS601

After completion of the course, learners will be able to

No	Course Outcome	PO Mapping
CO1 Remember	examine the definitions, sections, rules and concepts of indirect tax , GST Laws and Custom Laws	PO 1, PO 2, PO 3
CO2 Understanding	interpret the sections, rules and concepts and summarize the texts and contexts of GST and Customs Act.	PO 2 PO 3, PO 4
CO3 Applying	apply the concepts, provisions, heads, sections and rules as may be applicable in different situations as per GST Laws and Custom Laws.	PO 2 PO 3 PO4
CO4 Analyzing	appraise the provisions of the Act, rules, sections, circulars, notifications in different practical situations.	PO 1 PO 2 PO 3 PO4,PO 5
CO5 Evaluating	evaluate the correct interpretation of the indirect tax provisions in the appropriate situations with amendments.	PO 1 PO 2 PO 4 PO 5
CO6 Creating	plan, create and compile a data base of important provisions of the act, important circulars, notifications, case laws, advance ruling opinions of indirect tax authorities for future communication	PO 2 PO3 PO 4 PO5

TYBCOM(A&F)

Semester V

Course Name: Financial Analysis and Business Valuation

Course Codes: BAFS504

After completion of the course, learners will be able to

No	Course Outcome	PO Mapping
CO1 Remember	identify the classification of assets and liabilities as well as various approaches to valuation of business, assets and liabilities.	PO 1, PO 2, PO 3, PO 4
CO2 Understanding	interpret the financial statements of the company as well as valuation models and project appraisal techniques.	PO 2 PO 3 PO4
CO3 Applying	prepare the financial statements suitable for analysis, cash inflows and outflows as well as valuation.	PO 2 PO 3 PO 4
CO4 Analyzing	analyze the financial statements of the company, appraisal of various projects , growth analysis, sustainability of earnings.	PO 1 PO 2 PO 3 PO4 PO 5
CO5 Evaluating	assess the value of business, evaluate various business project proposals , stability and growth of business.	PO 1 PO 2 PO 4 PO 5
CO6 Creating	design investment proposals, growth strategies, valuation models, methods of interpretation of financial statements in real world.	PO 1, PO3, PO 4, PO 5

TYBCOM(A&F)

Semester VI

Course Name: Management Control Systems

Course Codes: BAFS604

After completion of the course, learners will be able to

No	Course Outcome	PO Mapping
CO1 Remember	describe the principles and concept of inflation accounting, responsibility accounting, transfer pricing, financial goals and budgets setting as well as development in management accounting and control systems.	PO-1, PO-2
CO2 Understanding	classify different types of responsibility centers, transfer pricing methods, inflation accounting methods, manufacturing and control techniques.	PO-1, PO-2, PO-3
CO3 Applying	apply various manufacturing and control techniques in a business organization.	PO-1, PO-2, PO-3, PO4
CO4 Analyzing	analyze various methods of transfer pricing, types of responsibility centers, responsibility budgets, sensitivity analysis and account for changes in price levels affecting business.	PO-1, PO-2 , PO-3, PO4, PO-5
CO5 Evaluating	evaluate different ways of measuring performance of departments and develop skills to prepare a responsibility evaluation report of departments or units.	PO-1, PO-2, PO-3, PO-5
CO6 Creating	design strategic cost management tools like transfer pricing, responsibility accounting, inflation accounting, CAD, CAM, OPT to practically use it in current business world.	PO1, PO3, PO4, PO-5

TYBCOM(A&F)

Semester V and VI

Course Name: Cost Accounting III and Cost Accounting IV

Course Codes: BAFS502 and BAFS602

After completion of the course, learners will be able to

No	Course Outcome	PO Mapping
CO1 Remember	define uniform costing , inter-firm comparison, process costing ,operating costing , marginal costing ,standard costing and identify activity based costing, budgetary control, integrated , non-integrated cost accounting system.	PO 1, PO 2, PO 3, PO 4
CO2 Understanding	compare various costing methods and interpret their application in practical life.	PO 1, PO 2, PO 3, PO 4
CO3 Applying	Calculate cost per unit, profit under various costing methods and prepare various budgets.	PO 1, PO 2, PO 3, PO 4
CO4 Analyzing	appraise fare to be charged using cost and profit statement under various costing methods and techniques in different situations.	PO 1 PO 2 PO 3 PO4 PO 5
CO5 Evaluating	evaluate profit, cost, sales volume and reviewing variances for various managerial decision making.	PO 1 PO 2 PO 3 PO4 PO 5
CO6 Creating	create budget and solutions for managerial decision making problems.	PO 1 PO 2 PO 3 PO4 PO 5

TYBCOM(A&F)

Semester V and VI

Course Name: Financial Accounting VI and Financial Accounting VII

Course Codes: BAFS506 and BAFS605

After completion of the course, learners will be able to

No	Course Outcome	PO Mapping
CO1 Remember	define mutual funds, goodwill, NBFCs, ex-interest , cum-interest LLP, reserve for unexpired risk	PO 1, PO 2, PO 3, PO 4
CO2 Understanding	understand IFRS, final account of co-operative society ,banking ,electricity and insurance companies in prescribed format .	PO 1, PO 2, PO 3, PO 4
CO3 Applying	calculate nav of units, value per share, value of goodwill and prepare personal investment account.	PO 1, PO 2, PO 3, PO 4
CO4 Analyzing	analyze investment income, balance sheet and calculate NPA, profit of co-operative society ,banking ,electricity and insurance companies.	PO 1 PO 2 PO 3 PO4 PO 5
CO5 Evaluating	evaluate statement of profit & loss of LLP, Co-operative society ,banking ,electricity and insurance companies.	PO 1, PO 2, PO 3, PO 4 , PO 5
CO6 Creating	design personal investment plan.	PO 1, PO 2, PO 3, PO 4, PO 5

TYBCOM(A&F)

Semester V

Course Name: Financial Accounting V

Course Codes: BAFS505

After completion of the course, learners will be able to

No	Course Outcome	PO Mapping
CO1 Remember	describe concepts of underwriting of shares and debentures, buy back of shares, amalgamation, absorption, external reconstruction, internal reconstruction, and liquidation of companies.	PO 1, PO 2, PO 3, PO 4
CO2 Understanding	understand the importance of underwriting of shares and debentures, buy back of shares, amalgamation, absorption, external reconstruction, internal reconstruction, and liquidation of companies.	PO 1, PO 2, PO 3, PO 4
CO3 Applying	calculate the liability of underwriters, price and no of shares of buy back, terms of amalgamation, absorption, scheme of reconstruction and liquidators' final statement of account	PO 1, PO 2, PO 3, PO 4
CO4 Analyzing	appraise the liability of underwriters, price and no of shares of buy back, process of amalgamation, absorption, balance of capital reconstruction and order of payment as per provision of law.	PO 1 PO 2 PO 3 PO4 PO5
CO5 Evaluating	evaluate the liability of underwriters, price and no of shares of buy back, process of amalgamation, absorption, balance of capital reconstruction and order of payment as per provision of law.	PO 1, PO 2, PO 3, PO 4, PO 5
CO6 Creating	design underwriting agreement, scheme of buy back, amalgamation, absorption, reconstruction, and liquidation of companies	PO 1, PO 2, PO 3, PO 4 PO 5

TYBCOM(A&F)

Semester V

Course Name: Financial Management II

Course Codes: BAFS503

After completion of the course, learners will be able to

No	Course Outcome	PO Mapping
CO1 Remember	describe concepts of strategic financial management, capital budgeting techniques, capital structure theories, dividend policies, mutual funds, bond valuation and credit management.	PO 1, PO 2, PO 3, PO 4
CO2 Understanding	understand the importance of capital budgeting, capital structure, dividend policies, mutual funds, bond valuation and credit management in decisions of financial management	PO 1, PO 2, PO 3, PO 4
CO3 Applying	calculate the acceptance of projects through capital budgeting techniques, the valuation of share price based on dividend policies and credit period for credit management	PO 1, PO 2, PO 3, PO 4
CO4 Analyzing	appraise the optimum capital structure, performance of various mutual funds and the values of bonds	PO 1 PO 2 PO 3 PO4, PO 5
CO5 Evaluating	evaluate the performance of accepted projects, policies of dividend and performance of bonds and mutual funds	PO 1, PO 2, PO 3, PO 4, PO 5
CO6 Creating	design capital structure, dividend decision policies and credit policies for customers	PO 1, PO 2, PO 3, PO 4, PO 5

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Semester VI

Course Name: Financial Management III

Course Codes: BAFS603

After completion of the course, learners will be able to

No	Course Outcome	PO Mapping
CO1 Remember	describe concepts of business valuation, mergers, acquisition, corporate restructuring, takeovers, lease, hire purchasing and working capital financing	PO 1, PO 2, PO 3, PO 4
CO2 Understanding	understand the importance of business valuation, mergers, acquisition, corporate restructuring, takeovers, lease, hire purchasing and working capital financing in decisions of financial management	PO 1, PO 2, PO 3, PO 4
CO3 Applying	calculate valuation of goodwill, shares, exchange ratio of shares in mergers, acquisition, corporate restructuring, takeovers, purchase decisions based on lease, hire purchasing and working capital financing.	PO 1, PO 2, PO 3, PO 4
CO4 Analyzing	appraise the valuation of goodwill, shares, exchange ratio of shares in mergers, acquisition, corporate restructuring, takeovers, purchase decisions based on lease, hire purchasing and working capital financing.	PO 1 PO 2 PO 3 PO4 PO 5
CO5 Evaluating	assess the valuation of goodwill, shares, exchange ratio of shares in mergers, acquisition, corporate restructuring, takeovers, purchase decisions based on lease, hire purchasing and working capital financing.	PO 1, PO 2, PO 3, PO 4 PO 5
CO6 Creating	design the mergers, acquisition, corporate restructuring, takeovers of the corporate world along with purchase decisions based on lease, hire purchasing and techniques working capital financing.	PO 1, PO 2, PO 3, PO 4 PO 5