

S.Y.B.Com (Accounting and Finance)

BAF PROGRAM OUTCOMES

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.

Course Name: FINANCIAL ACCOUNTING III & IV

SEM: III & IV

Course Code: BAFS301 & BAFS401

No	Course Outcome	PO Mapping
CO 1	The learners will be able to state and tabulate problems in the areas of Preparation of Final Accounts of Partnership firm on Adjustment of Admission or Retirement / Death of a Partner during the Year	PO 1, PO 2, PO 3, PO 5
CO 2	The learners will be able to recognise provisions regarding redemption of preference shares and debentures as per Company's Act, 2013 and review accounting practice prevailing in the areas Piecemeal Distribution of Cash on dissolution of firm	PO 1, PO 2, PO 3
CO 3	The learners will be able to apply the concepts of Amalgamation of Firms and classify Profit Prior to Incorporation on appropriate basis	PO 1, PO 2, PO 3, PO 5
CO 4	The learners will be able to analyse Conversion / Sale of a Partnership Firm into a Limited Company	PO 1, PO 2, PO 3
CO 5	The learners will be able to evaluate principles and concepts to convert foreign currency into Indian currency relating to foreign branches and Transactions of Foreign Currency.	PO 1, PO 2, PO 3, PO 4
CO 6	The learners will be able to formulate and create Company Final Accounts as per Indian Company's Act, 2013 with notes to accounts and changes in partnership firm due to admission, retirement, death of a partner and on amalgamation, sale or conversion of partnership firm.	PO 1, PO 2, PO 3, PO 4, PO 5

Course Name: COST ACCOUNTING II**SEM: III****Course Code: BAFS302**

No	Course Outcome	PO Mapping
CO 1	Learners will be able to define classification of cost, describe important techniques to determine prices of product .	PO 1, PO 2, PO 3
CO 2	Learners will be able to recognise reasons for difference in balance of financial and cost records .	PO 1, PO 2, PO 3, PO 5
CO 3	Learners will be able to apply skills and knowledge in calculation of pricing of large size contract and to solve practical problems	PO 1, PO 2, PO 3, PO 4
CO 4	Learners will be able to appraise service costing technique in practical manner.	PO 1, PO 2, PO 3, PO 4
CO 5	Learners will be able to evaluate cost sheet problems	PO 1, PO 2, PO 4, PO 5
CO 6	Learners will be able to create and design operating cost sheet to charge fare from passengers.	PO 1, PO 2, PO 3, PO 4

Course Name: DIRECT TAXES I & II**SEM: III & IV****Course Code: BAFS303 & BAFS403**

No	Course Outcome	PO Mapping
CO1 Remember	Learners will be able to identify the definitions, sections, rules and concepts of direct taxation including the clubbing provisions, TDS provisions, setoff and carry forward provisions and double tax avoidance agreement.	PO 1, PO 2, PO 3, PO 4
CO2 Understanding	Learners will be able to interpret conditions to determine residential status of an assessee.	PO 2 PO 3
CO3 Applying	Learners will be able to apply rules and sections while computing taxable income under various heads of income.	PO 2 PO 3
CO4 Analyzing	Learners will be able to analyze and compute net taxable income and tax liability of Individuals, HUF or partnership firms.	PO 1 PO 2 PO 3 PO4 PO 5
CO5 Evaluating	Learners will be able to estimate tax liability and predict how much advance tax is to be paid by a corporate assessee and non- corporate assessee as well as interest to be paid u/s 234A,234B and 234C of Income tax act.	PO 1, PO 2, PO 4, PO 5

CO6 Creating	Learners will be able to integrate Indian income and foreign income of an individual assessee and file its Income tax returns ethically.	PO 2 PO3 PO 4
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Course Name: INFORMATION TECHNOLOGY IN ACCOUNTANCY – I & II
SEM: III & IV
Course Code: BAFS304 & BAFS404

No	Course Outcome	PO Mapping
CO 1	learners will be able to define various concepts, tools in business process and terminology used in Information Technology	PO 1, PO 2, PO 3, PO 5
CO 2	learners will be able to explain office automation and use various MS office tools	PO 1, PO 2, PO 3
CO 3	learners will be able to demonstrate basic concepts of Email, Internet and websites, domains and apply security therein.	PO 1, PO 2, PO 3, PO 4
CO 4	learners will be able to analyse security aspects of IT in business, highlighting electronic transactions, advanced security features of E-Commerce	PO 1, PO 2, PO 3, PO5
CO 5	learners will be able to evaluate various aspects and major functional area of MIS and learn auditing in IT environment and extract various reports required for auditing.	PO 1, PO 2, PO 4, PO5
CO 6	learners will be able to create and design computerized accounting soft wares and packages - Tally ERP9 and its practical applications	PO 1, PO 2, PO 3, PO5

Course Name: FOUNDATION COURSE III & IV**SEM: III & IV****Course Code: BAFS305 & BAFS405**

No	Course Outcome	PO Mapping
CO 1	Learners will be able to define various management concepts, gain knowledge about the functioning of an organization, Indian financial markets and describe the role of regulatory bodies in regulating how banks manage their capital.	PO 1, PO 2, PO 3
CO 2	Learners will be able to recognize and review characteristics of primary market, secondary market, bond market and debt market.	PO 1, PO 2, PO 4 ,PO 5
CO 3	Learners will be able to demonstrate importance, functions of managers, conventions of the financial instruments and examine financial services provided by banking sector in India.	PO 1, PO 2, PO 3, PO 4
CO 4	Learners will be able to analyse Indian financial markets and differentiate the role of regulatory bodies in regulating how banks manage their capital.	PO 1, PO 2, PO 3,PO 5
CO 5	Learners will be able to evaluate various functions of management such as planning, organizing, staffing, directing and controlling.	PO 1, PO 2, PO 4, PO 5
CO 6	Learners will be able to design business plans, organize resources to be effective leaders and managers.	PO 1, PO 2, PO 4, PO 5

Course Name: Business Law II & III**SEM: III & IV****Course Code: BAFS306 & BAFS406**

No	Course Outcome	PO Mapping
CO 1	Learners will be able to describe the provisions of Partnership Act in India, types of partners and their rights and companies in India.	PO 1, PO 2, PO 4
CO 2	Learners will be able to clarify critically the merits of LLP and explain how LLP is different from partnership firm and company.	PO 1, PO 2, PO 4,PO 5
CO 3	Learners will be able to write about the rights of employees under Factories Act and demonstrate facilities provided to workers.	PO 1, PO 2, PO 3, PO 4
CO 4	Learners will be able to analyse IT Act and kinds of shares and debentures.	PO 1,PO 2, PO 4
CO 5	Learners will be able to compare between public and private companies.	PO 1, PO 2, PO 4,PO 5
CO 6	Learners will be able to design and create Memorandum of	PO 1, PO 2, PO 3, PO 4

	association, Article of association and prospectus in company.	
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Course Name: BUSINESS ECONOMICS II

SEM: III

Course Code: BAFS307

No	Course Outcome	PO Mapping
CO 1- Remember	The learners will be able to explain the basic principles of Macroeconomics and Public Economics.	PO 1, PO 2 , PO 4
CO 2- Understanding	The learners will be able to describe the role of Government in the economy.	PO 1, PO 2, PO 3, PO 5
CO 3- Applying	The learners will be able to illustrate macroeconomic concepts graphically.	PO 1, PO 2, PO 3, PO 4
CO 4- Analysing	The learners will be able to analyze the working of the economy.	PO 1, PO 2, PO4, PO 5
CO 5- Evaluating	The learners will be able to evaluate policies implemented to tackle macroeconomic issues.	PO 1, PO 2, PO 3, PO 5
CO 6- Creating	The learners will be able to integrate concepts of microeconomics, macroeconomics and public economics to understand the functioning of the economy as a whole.	PO 1 , PO 2, PO 4, PO 5

Course Name: MANAGEMENT ACCOUNTING

SEM: IV

Course Code: BAFS402

No	Course Outcome	PO Mapping
CO 1- Remember	The learners will be able to identify and recall basics of management accounting and its uses in the areas of various business accounting functions.	PO 1, PO 2, PO 3
CO 2- Understanding	The learners will be able to explain, associate various Analysis and Interpretation of Accounts with the help of vertical formats for financial analysis and ratios analysis.	PO 1, PO 2, PO 3, PO 5
CO 3- Applying	The learners will be able to apply formats vertical formats of financial statement to the concepts and formulae of ratio analysis.	PO 1, PO 2, PO 3
CO 4- Analysing	The learners will be able to analyse financial statements for reparation of Cash Flow Statement with reference to Accounting Standard No 3 and interpret the statements in different business scenarios.	PO 1, PO 2, PO 3
CO 5- Evaluate	The learners will be able to estimate working capital requirements of business enterprise.	PO 1, PO 2, PO 3, PO 5
CO 6- Create	The learners will be able to prepare reports as requested by management in the areas of accounts and finance.	PO 1, PO 2, PO 3, PO 5

Course Name: RESEARCH METHODOLOGY IN ACCOUNTING AND FINANCE**SEM: IV****Course Code: BAFS407**

No	Course Outcome	PO Mapping
CO1 Remember	Learners will be able to recognize the various types of research.	PO1
CO2 Understanding	Learners will be able to summarize the process or steps in doing research in accounting, finance and taxation fields.	PO1, PO-2, PO-4
CO3 Applying	Learners will be able to implement research design while doing a research project in accounting, finance or taxation fields.	PO-2, PO-4
CO4 Analyzing	Learners will be able to organize the data collected through primary and secondary sources.	PO-2, PO-3, PO-4
CO5 Evaluating	Learners will be able to evaluate the data collected and test hypothesis using various research tools.	PO-2, PO-3 PO-4