

SREE NARAYANA GURU COLLEGE OF COMMERCE

(LINGUISTIC MINORITY INSTITUTION)

RE-ACCREDITED BY NAAC (GRADE-'B'-CGPA 2.45) [2019-2024]

AFFILIATED TO UNIVERSITY OF MUMBAI & RECOGNISED BY UGC-u/s 2(f)&12B

MANAGED BY SREE NARAYANA MANDIRA SAMITI (REGD.)

♀ P. L. LOKHANDE MARG, CHEMBUR, MUMBAI - 400 089. 🔒 9326063380 / 9326083775 🛛 🐹 sngcollege86@yahoo.co.in / sngcollegeprincipal@gmail.com

CRITERIA 2: TEACHING-LEARNING AND EVALUATION	
Key Indicator – 2.6.	Student Performance and Learning Outcome
Matric No- 2.6.1	Programme Outcomes (POs) and Course Outcomes (Cos) for all Programmes offered by the institution are stated and displayed on.



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PROGRAMME OUTCOMES

Programme Code:22300002	Name of the Programme: Bachelor of Commerce in Accountancy & Finance (B.A.F.)
Programme Outcomes: After successful completion of the progr	ramme, graduates will be able to:
	cost, and management accounting principles and taxation,
PO2:Analyze financial data, interpretin with precision.	g statements and assessing organizational financial health
PO3:Understand capital budgeting, cap effective financial decision-making	pital structure, and working capital management, enabling ng.
PO4:Excel in auditing practices, identi- organizational improvement.	fying risks, and providing actionable recommendations for
PO5:Maintain the highest ethical stand every aspect of their work.	ards, ensuring integrity, objectivity, and professionalism ir
PO6:Apply analytical skills to address effective solutions	s complex financial challenges, developing innovative and
PO7:Communicate financial concepts of	clearly and professionally to diverse stakeholders.
PO8:Leverage advanced accounting efficiency, accuracy, and analysi	software and financial tools proficiently, enhancing s in financial processes
PO9: Collaborate effectively with m achieve financial goals and object	ultidisciplinary teams, leveraging diverse perspectives t
PO10:Acquire Skills and Knowledge f	or Entry-Level Positions and Further Education.



COURSE OUTCOMES

SEMESTER I
COURSE CODE : UA FESLA COURSE TITLE During Control to the
Course Outcomes: After successful completion of the course, students will be able to;
CO1: Understand the concept, process, and importance of communication. (2)*
CO2: Identify and address obstacles to effective communication in the business world.(1)*
CO3:Understand the concept and significance of business ethics.(2)*
CO4:Learn the theory and principles of business letter writing.(2)*
CO5: Acquire language and writing skills relevant to business communication.(3)*
SEMESTER I
COURSE CODE : UA_FFSI.7 COURSE TITLE: Business Economics - I
Course Outcomes: After successful completion of the course, students will be able to;
CO1: Understand the significance of business economics and basic tools useful for decision making.(2)*
CO2: Analyze demand, elasticity, and its impact on revenue.(4)*
CO3:Examine production functions, cost concepts, and cost-output relationships.(5)*
CO4:Understand market structures and pricing decisions.(2)*
CO5: Learn diverse pricing methods with real-world case studies.(2)*
SEMESTER I
COURSE CODE : UA_FFSI.6 COURSE TITLE: Business Environment
Course Outcomes: After successful completion of the course, students will be able to;
CO1: Understand the concept of business environment and its components.(2)*
CO2: Understand the impact of external factors such as economic, social, political, and technological changes on businesses.(2)*
CO3:Analyz the role of government policies, regulations, and laws in shaping the business environment.(4)*
CO4:Identify the different types of business organizations and their structures.(1)*
CO5: Understand the concept of corporate social responsibility (CSR) and its importance in the modern business environment.(2)*

SEMESTER I

COURSE CODE : UA_FFSI.2 COURSE TITLE: Cost Accounting - I

Course Outcomes: After successful completion of the course, students will be able to;

- CO1: Understand cost accounting's evolution, objectives, scope, and key differences from financial accounting.(2)*
- CO2:Understand material cost control, documentation, inventory management, and EOQ strategies.(2)*
- CO3:Understand labor cost components, records, and factors like overtime and incentives.(2)*
- CO4:Understand overheads, their classifications, apportionment, absorption methods, and role in managerial decisions.(2)*
- CO5: Apply techniques for optimizing costing systems, ensuring efficient resource allocation and cost management within organizations.(3)*

	SEMESTER I	
COURSE CODE : UA FFSI.1	COURSE TITLE: Financial Accounting - I	
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Course Outcomes: After successful completion of the course, students will be able to;

- CO1: Understand ideas and concepts of financial accounting.(2)*
- CO2: Create and evaluate financial statements.(5)*
- CO3:Interprete financial data in order to evaluate the financial status and performance of a business.(2)*
- CO4:Understand the impact of financial accounting on financial management and decision-making processes.(2)*
- CO5: Use accounting tools and software for reporting and financial analysis.(3)*

	SEMESTER I
COURSE CODE: UA_FFSI.3	COURSE TITLE: Financial Management
Course Outcomes: After successful co	ompletion of the course, students will be able to;

CO1: Understand financial management, its scope, objectives, and the distinction between profit

and value maximization.(2)*

CO2: Utilize valuation concepts.(3)*

CO3:Analyze leverage, exploring its impact on EBIT, EPS, and overall financial structure.(4)*

CO4:Explore finance needs and sources, distinguishing various funding options.(2)*

CO5:Learn about the cost of capital, including WACC, with practical applications.(2)*

SEMESTER I
COURSE CODE : UA_FFSI.5 COURSE TITLE: Foundation Course - I
Course Outcomes: After successful completion of the course, students will be able to;
CO1: Understand the multi-cultural diversity of Indian population.(2)*
CO2: Understand the disparities existing in gender and for the disabled.(2)*
CO3:Learn about the religions, caste and linguistic factors, conflicts & communalism.(2)*
CO4:Analyse the rural, urban and tribal characteristics. (4)*
CO5: Acquire knowledge about the constitution and political parties.(2)*
SEMESTER II
COURSE CODE : UA_FFSII.2 COURSE TITLE: Auditing - I
Course Outcomes: After successful completion of the course, students will be able to;
CO1: Understand cost accounting's evolution, objectives, scope, advantages over financia accounting.(2)*
CO2:Learn material cost control procedures, documentation methods, inventory management techniques.(2)*
CO3:Examine labour cost components, labour cost records, and factors affecting labour expenses.(5)*
CO4:Understand overheads, their classification, and methods for cost allocation, crucial for managerial decisions in cost accounting. (2)*
CO5: Apply techniques to optimize costing systems, ensuring efficient resource allocation and cos management within organizations.(3)*
SEMESTER II
COURSE CODE : UA_FFSII.4 COURSE TITLE: Business Communication - II
Course Outcomes: After successful completion of the course, students will be able to;
CO1: Do effective presentation.(3)*
CO2: Develop group communication proficiency.(3)*
CO3:Draft diverse forms of business correspondence.(6)*
CO4: Write various types of business reports.(6)*
CO5: Understand the significance of internal communication within organizations.(2)*



SEMESTER II

COURSE CODE : UA_FFSII.6 COURSE TITLE: Business Law - I

Course Outcomes: After successful completion of the course, students will be able to;

- CO1: Learn about contract formation.(2)*
- CO2: Understand the sale contract formation, goods classification, buyer and seller rights, and breach remedies.(2)*
- CO3:Examine negotiable instruments, encompassing their characteristics and various types, and the rights of holders.(5)*
- CO4: Understand consumer rights, redressal procedures, and legal recourse for service and product grievances.(2)*
- CO5: Understand bailment and pledge, including definitions, duties, and liabilities for involved parties in transactions.(2)*

SEMESTER II

COURSE CODE : UA_FFSII.7 COURSE TITLE: Business Mathematics

Course Outcomes: After successful completion of the course, students will be able to;

- CO1: Understand concepts such as ratios, proportions, and percentages, including various types of variations.(2)*
- CO2: Calculate profit/loss, apply discounts, and understand commission.(3)*

CO3: Calculate simple and compound interest, EMIs and immediate annuities.(3)*

- CO4: Understand shares, including face value, dividends, equity vs. preference shares, and basic mutual fund calculations.(2)*
- CO5: Apply mathematical concepts to solve problems related to financial transactions.(3)*

S	EMESTER II
COURSE CODE : UA_FFSII.1	COURSE TITLE: Financial Accounting - II
Course Outcomes: After successful comple	tion of the course, students will be able to;
CO1: Prepare final accounts using the conrecords.(3)*	nversion method for trading concerns with incomplete
CO2: Understand consignment accounting,	focusing on stock valuation and invoicing.(2)*
CO3: Apply branch accounting techni management.(3)*	ques, specifically focusing on debtors and stock
CO4: Calculate fire-related stock loss and as	ssess insurance claims.(3)*
CO5: Apply advanced accounting practic amalgamation.(3)*	es: partnership accounts, preference shares, and firm

SEMESTER II

COURSE CODE : UA_FFSII.5COURSE TITLE: Foundation Course - IICourse Outcomes: After successful completion of the course, students will be able to;

CO1: Understand liberalisation, globalization and privatisation and its impact on the country. (2)*

CO2: Comprehend the reasons of environmental challenges.(2)*

CO3:Understand agriculture sector, reasons behind farmers' suicide and impact of globalisation. (2)*

CO4:Practice values and ethics in day-to-day life, reduce stress and conflicts. (3)*

CO5: Handle stress and conflict.(3)*

SE	CMESTER II
COURSE CODE : UA_FFSII.3	COURSE TITLE: Innovative Financial Services
Course Outcomes: After successful complete	tion of the course, students will be able to;

CO1: Understand new technology and trends influencing financial services innovation.(2)*

CO2: Assess and analyze revolutionary financial services and products. (4)*

CO3:Identify chances for innovation in the financial services industry.(1)*

CO4:Translate abstract ideas into practical situations in financial services innovation.(6)*

CO5: Gain analytical and problem-solving abilities within the financial services domain.(4)*

SEMESTER III

COURSE CODE : UA_FFSIII.9COURSE TITLE: Business Economics - IICourse Outcomes: After successful completion of the course, students will be able to;

CO1: Understand fundamental principles of macroeconomics.(2)*

CO2:Understand money supply determinants, demand theories, inflation types, effects, and policy measures.(2)*

CO3:Understand public finance scope, functions, principles, and the role of public goods.(2)*

CO4:Understand public revenue sources, tax effects, expenditure canons, social security importance, and public debt classifications for fiscal solvency.(2)*

CO5: Understand fiscal policy roles in stabilizing economies, theories behind expenditure growth, and the significance of social security in maintaining economic stability.(2)*



SI	CMESTER III
COURSE CODE : UA FFSIII.8	COURSE TITLE: Business Law (Business
COURSE CODE : UA_FF3III.8	Regulatory Framework) - II
Course Outcomes: After successful comple	
CO1: Understand the laws governing busin	ess operations.(2)*
CO2: Identify and mitigate legal risks.(1)*	
CO3:Understand ethical dilemmas in comm	nercial contexts.(2)*
CO4:Draft, negotiate, and interpret agreeme	ents.(6)*
CO5: Master navigating complex regulation (3)*	ons to ensure business compliance and avoid penalties.
S	EMESTER III
COURSE CODE : UA_FFSIII.2	COURSE TITLE: Cost Accounting (Methods of Costing) - II
Course Outcomes: After successful comp	letion of the course, students will be able to;
CO1: Understand the basic concepts and pr	rinciples of cost accounting.(2)*
CO2: Calculate and analyze various types	of costs.(3)*
CO3:Apply cost accounting techniques.(3)	*
CO4:Understand the role of cost accountin	g in the decision-making process.(2)*
CO5: Apply cost accounting principles and	d techniques to real-world business situations.(3)*
S	SEMESTER III
COURSE CODE : UA_FFSIII.1	COURSE TITLE: Financial Accounting (Special Accounting Areas) - III
Course Outcomes: After successful comp	pletion of the course, students will be able to;
CO1: Prepare partnership final accounts profit, and apportion expenses.(3)*	with adjustments for partner changes, accurately allocate
CO2: Apply the excess capital method for	cash distribution in partnership dissolution.(3)*
CO3:Apply the excess capital method profit/loss treatment, and liabilities.	in partnership dissolution, managing asset takeover, (3)*
CO4:Apply the realization method in the company.(3)*	e conversion or sale of a partnership firm into a limited
CO5: Understand accounting for transacti	ons involving foreign currency.(2)*

	EMESTER III
COURSE CODE : UA_FFSIII.7.1	COURSE TITLE: Foundation Course in Commerce (Financial Market Operations) - III
Course Outcomes: After successful comple	etion of the course, students will be able to;
CO1: Gain an overview of the financial syst	em.(2)*
CO2: Understand the structure of financial r	narkets.(2)*
CO3:Understand financial instruments like and their roles in the market.(2)*	REPO, treasury bills (TBs), equities, bonds, derivatives,
CO4:Master merchant banking and underst commercial paper.(2)*	and consumer finance, credit cards, mutual funds, and
CO5:Apply risk management techniques stability.(3)*	s to safeguard investments and maintain financial
SE	EMESTER III
COURSE CODE : UA_FFSIII.6	COURSE TITLE: Information Technology in Accountancy - II
Course Outcomes: After successful comple	
CO1: Understand computer history, component networking concepts.(2)*	nents, hardware specifications, software types, and basic
CO2: Use Microsoft Word, Excel, and P presentation design.(3)*	owerPoint for document creation, data analysis, and
CO3: Develop foundational skills in web usage, and search engine optimization	browsing, information retrieval, downloading, email $(3)^*$
CO4:Acquire knowledge of internet comp emerging technologies. (2)*	ponents, e-commerce applications, cybersecurity, and
CO5: Understand the fundamentals of e-com	nmerce.(2)*
SF	MESTER III
COURSE CODE : UA_FFSIII.4 C	OURSE TITLE: Taxation - II (Direct Taxes Paper - I)
Course Outcomes: After successful comple	tion of the course, students will be able to;
CO1: Understand fundamental taxation conc	cepts. (2)*
CO2: Understand and apply various income	categories. (2)*
CO3:Understand deductions available under	Chapter VI-A. (2)*
CO4:Compute total income for individuals a	nd HUFs from diverse sources and deductions.(3)*
CO5: Apply knowledge to real-world scenar	ios for effective tax planning and decision-making.(3)*
	13

SEM	IESTER IV
	COURSE TITLE: Financial Accounting (Special Accounting Areas) - IV
Course Outcomes: After successful completion	on of the course, students will be able to;
CO1: Understand Companies Act provisions statements. (2)*	s for final accounts and prepare compliant financial
CO2: Apply Companies Act methods for prefe	erence share redemption. (3)*
CO3:Apply Companies Act methods for deber	nture redemption.(3)*
CO4:Prepare Profit and Loss Accounts using	various allocation methods.(3)*
CO5:Apply AS 11 compliant techniques to financial reporting.(3)*	convert foreign branch accounts for multinational
SEN	1ESTER IV
COURSE CODE : UA_FFSIV.2	COURSE TITLE: Management Accounting Introduction to Management Accounting)
Course Outcomes: After successful completi	on of the course, students will be able to;
CO1: Calculate and interpret various financia informed recommendations.(3)*	al ratios to evaluate company performance and make
strategies.(4)*	ssess company health and propose improvement
management practices.(4)*	ycles to identify liquidity factors and recommend
CO4:Analyze cash flow statements for ass flexibility, providing strategic recomme	sessing company liquidity, solvency, and financial endations.(4)*
SEN	AESTER IV
COURSE CODE : A_FFSIV.4	COURSE TITLE: Taxation - III (Direct Taxes - II)
Course Outcomes: After successful completi	on of the course, students will be able to;
	tting, and tax computation for individuals, HUFs, and
CO2: Understand the process of filing income	tax returns under Section 139.(2)*
various income types.(2)*	tax, interest payments, and key sections for TDS on
transactions.(2)*	90 and 91) to prevent double taxation in international
CO5:Apply tax planning strategies and management.(3)*	ethical considerations, fostering responsible tax

	SEMESTER IV
COURSE CODE : UA_FFSIV.7.1	COURSE TITLE: Foundation Course in Management
Course On the state	
Course Outcomes: After successful com	pletion of the course, students will be able to;
CO1: Understand nature, levels, and operative	
CO2: Apply Fayol's principle in an organ	nisation.(3)*
CO3:Engage in planning, organizing, deci	ision-making, and delegation. (3)*
CO4:Grasp staffing, the recruitment proce	ess, and the significance of motivation. (2)*
CO5: Analyze case studies for deeper und	
	SEMESTER IV
COURSE CODE : UA_FFSIV.9	
	COURSE TITLE: Research Methodology in Accounting and Finance
Course Outcomes: After successful comr	pletion of the course, students will be able to;
flexibility, providing strategic recom	r assessing company liquidity, solvency, and financia nmendations.(4)*
CO2: Learn essential research skills for and methodology. (2)*	accounting and finance, emphasizing effective planning
and methodology. $(2)^*$	accounting and finance, emphasizing effective planning techniques for accounting and finance research.(3)*
and methodology. $(2)^*$	techniques for accounting and finance research. $(3)^*$
and methodology. (2)* CO3:Apply data collection and processing	techniques for accounting and finance research.(3)* nting and finance.(2)*
and methodology. (2)* CO3:Apply data collection and processing CO4:Interpret research outcomes in account CO5: Understand the essentials of research	nting and finance.(2)*
and methodology. (2)* CO3:Apply data collection and processing CO4:Interpret research outcomes in account CO5: Understand the essentials of research	techniques for accounting and finance research.(3)* nting and finance.(2)* n report writing.(2)*
and methodology. (2)* CO3:Apply data collection and processing CO4:Interpret research outcomes in accoun CO5: Understand the essentials of research S COURSE CODE : UA_FFSIV.8	techniques for accounting and finance research.(3)* nting and finance.(2)* n report writing.(2)* SEMESTER IV COURSE TITLE: Business Law (Company Law) -
and methodology. (2)* CO3:Apply data collection and processing CO4:Interpret research outcomes in accoun CO5: Understand the essentials of research SCOURSE CODE : UA_FFSIV.8 COURSE CODE : UA_FFSIV.8	techniques for accounting and finance research.(3)* nting and finance.(2)* n report writing.(2)* SEMESTER IV COURSE TITLE: Business Law (Company Law) - III
and methodology. (2)* CO3:Apply data collection and processing CO4:Interpret research outcomes in accoun CO5: Understand the essentials of research COURSE CODE : UA_FFSIV.8 COURSE CODE : UA_FFSIV.8 Course Outcomes: After successful comp CO1:Understand legal frameworks governi	techniques for accounting and finance research.(3)* nting and finance.(2)* n report writing.(2)* SEMESTER IV COURSE TITLE: Business Law (Company Law) III letion of the course, students will be able to; ing corporations and their responsibilities. (2)*
and methodology. (2)* CO3:Apply data collection and processing CO4:Interpret research outcomes in accoun CO5: Understand the essentials of research COURSE CODE : UA_FFSIV.8 COURSE CODE : UA_FFSIV.8 Course Outcomes: After successful comp CO1:Understand legal frameworks governi CO2:Analyze the intricacies of corporate making.(4)*	techniques for accounting and finance research.(3)* nting and finance.(2)* n report writing.(2)* SEMESTER IV COURSE TITLE: Business Law (Company Law) III letion of the course, students will be able to; ing corporations and their responsibilities. (2)*
and methodology. (2)* CO3:Apply data collection and processing CO4:Interpret research outcomes in accoun CO5: Understand the essentials of research COURSE CODE : UA_FFSIV.8 COURSE CODE : UA_FFSIV.8 Course Outcomes: After successful comp CO1:Understand legal frameworks governi CO2:Analyze the intricacies of corporate making.(4)*	s techniques for accounting and finance research.(3)* nting and finance.(2)* ne report writing.(2)* SEMESTER IV COURSE TITLE: Business Law (Company Law) - III letion of the course, students will be able to; ing corporations and their responsibilities. (2)* e governance structures and their impact on decision-
and methodology. (2)* CO3:Apply data collection and processing CO4:Interpret research outcomes in accoun CO5: Understand the essentials of research COURSE CODE : UA_FFSIV.8 COURSE CODE : UA_FFSIV.8 Course Outcomes: After successful comp CO1:Understand legal frameworks governi CO2:Analyze the intricacies of corporate making.(4)*	techniques for accounting and finance research.(3)* nting and finance.(2)* a report writing.(2)* SEMESTER IV COURSE TITLE: Business Law (Company Law) - III letion of the course, students will be able to; ing corporations and their responsibilities. (2)* te governance structures and their impact on decision- holders, directors, and officers within a company.(2)* , acquisitions, and corporate restructuring.(5)*



	SEMESTE	R IV			
COURSE CODE : UA_FFSIV.6	COURSE Accountance		Information	Technology	in
Course Outcomes: After successful c	ompletion of th	e course st	udents will be a	hle to:	

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand the fundamentals of BPM.(2)*

- CO2: Learn computerized accounting, focusing on system design, development, and applying software like TALLY for efficient financial management.(2)*
- CO3:Understand MIS concepts.(2)*

CO4:Learn about MIS reporting structures.(2)*

CO5: Understand IT's role in auditing for secure financial data management in modern business.(2)*

SEMESTER V

COURSE CODE : 44801COURSE TITLE: Financial Accounting - VCourse Outcomes: After successful completion of the course, students will be able to:

CO1: Gain knowledge of accounting for mergers and purchases of companies. (2)*

CO2: Understand the procedure for buyback of shares. (2)*

CO3:Calculate Underwriter commission & due amount.(3)*

CO4: Understand the principles of company liquidation accounting.(2)*

CO5: Compute the accounts of an LLP.(3)*

SEMESTER V			
COURSE CODE: 44802	COURSE TITLE: Financial Accounting - VI		

Course Outcomes: After successful completion of the course, students will be able to;

- CO1: Understand the regulatory framework governing the financial reporting of banking companies.(2)*
- CO2: Analyze banking companies' financial statements to assess their financial health and performance.(4)*
- CO3:Grasp the unique accounting practices and regulatory requirements for insurance companies.(2)*

CO4:Prepare and interpret financial statements for different types of insurance companies, considering revenue accounts and technical reserves.(2)*

CO5: Master share and goodwill valuation for mergers and acquisitions to enhance decisionmaking.(3)*

SEMESTER V				
COURSE CODE: 44803	COURSE TITLE: Cost Accounting - III			
Course Outcomes: After successful completion of the course, students will be able to;				
CO1: Understand integrated and non-integrated accounting systems. (2)*				
CO2: Use ABC method of costing.(3)*				
CO3:Compute costs and profits in transportation, hospitality, and healthcare sectors.(3)*				
CO4:Learn about process costing.(2)*				
CO5: Understand detailed factory accounting.(2)*				
S	EMESTER V			
COURSE CODE: 44804	COURSE TITLE: Financial Management - II			
Course Outcomes: After successful compl	etion of the course, students will be able to;			
CO1: Understand fundamental concepts, significance, and interplay of strategic financial management.(2)*				
CO2: Apply various capital budgeting techniques.(3)*				
CO3:Make informed decisions regarding capital structure and dividend policies.(3)*				
CO4:Analyze mutual funds and bonds, including NAV, classification, yield to maturity, and pricing. (4)*				
CO5: Master credit management, focusing	on evaluation, granting, and receivables in India.(3)*			
S	SEMESTER V			
COURSE CODE: 44806	COURSE TITLE: Taxation - IV (Indirect Taxes - II)			
Course Outcomes: After successful completion of the course, students will be able to;				
CO1: Understand indirect taxation and GST framework in India.(2)*				
CO2: Master GST, including its charge, levy, collection, supplies, exemptions, and rate schedule.(2)*				
CO3:Understand the concept of supply under GST.(2)*				
CO4:Understand the critical role of accurate GST documentation in legal compliance and operational efficiency.(2)*				
CO5: Understand GST registration procedures, ensuring compliance for businesses under the GST regime.(2)*				

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SEMESTER V			
COURSE CODE : 44809 COURSE TITLE: Management -II (Management Applications)			
Applications)			
Course Outcomes: After successful completion of the course, students will be able to;			
CO1: Understand marketing management principles.(2)*			
CO2: Master production management.(3)*			
CO3:Apply HR management practices.(3)*			
CO4:Understand financial management principles.(2)*			
CO5: Develop critical thinking and problem-solving skills through case study analysis.(4)*			
SEMESTER VI			
COURSE CODE : 85602 COURSE TITLE: Cost Accounting - IV			
Course Outcomes: After successful completion of the course, students will be able to;			
CO1: Understand budgeting and budgetary control.(2)*			
CO2: Differentiate between costing methods, apply cost-volume-profit analysis, and use costing strategically.(4)*			
CO3:Develop enhanced decision-making skills in managerial scenarios. (3)*			
CO4:Learn standard costing systems and improve cost control through variance analysis. (2)*			
CO5: Apply costing techniques for strategic business decisions using key factor analysis.(3)*			
SEMESTER VI			
COURSE CODE : 85603 COURSE TITLE: Financial Management - III			
Course Outcomes: After successful completion of the course, students will be able to;			
CO1: Understand various valuation concepts.(2)*			
CO2: Analyze mergers and acquisitions.(4)*			
CO3:Acquire knowledge of corporate restructuring.(2)*			
CO4:Understand the concepts of lease and hire purchase financing.(2)*			
CO5: Gain understanding of working capital financing.(2)*			
SEMESTER VI			
COURSE CODE : 85604 COURSE TITLE: Taxation - V (Indirect Taxes- III)			
Course Outcomes: After successful completion of the course, students will be able to;			
CO1: Understand tax payment and tax refund procedures.(2)*			
CO2: Understand different types of tax returns and the provisions relating to filing returns.(2)*			
CO3:Learn tax law requirements for accounting and record-keeping.(2)*			
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CO4:Understand customs law.(2)*

CO5:Understand Foreign Trade Policy (FTP).(2)*

SEMESTER VI					
COURSE CODE : 85607	COURSE TITLE: Economics Paper – III (Indian Economy)				
Course Outcomes: After successful completion of the course, students will be able to;					
CO1: Understand agricultural sector dynamics.(2)*					
CO2: Learn about industrial sector growth, 1991 policy reforms, public enterprises, small-scale sector challenges, and disinvestment implications.(2)*					
CO3: Understand recent service industry trends and external sector dynamics.(2)*					
CO4:Understand the money market, RBI's monetary policy, Indian banking, and SEBI's regulatory role in capital markets.(2)*					
CO5: Assess and evaluate economic policies, trends, and their implications for various sectors. (5)*					
SEMESTER VI					
COURSE CODE: 85601	COURSE TITLE: Financial Accounting - VII				
Course Outcomes: After successful comple	etion of the course, students will be able to;				
CO1: Apply accounting principles to the utility sector, prepare financial statements, and analyze an electricity company's finances.(3)*					
CO2: Audit the books of a housing cooperative.(3)*					
CO3:Record and report investment transactions.(3)*					
CO4:Prepare and interpret financial statements that meet international standards.(3)*					
CO5:Manage and report on the finances of mutual funds.(3)*					



 SEMESTER VI

 COURSE CODE : UA FFSVI.8
 COURSE TITLE: Project Work

Course Outcomes: After successful completion of the course, students will be able to; CO1: Enhance research skills through project planning, data analysis, and interpretation.(3)*

- CO2: Develop analytical skills through literature review, data analysis, and drawing conclusions.(3)*
- CO3: Apply research methodology.(3)*
- CO4:Develop critical thinking and problem-solving skills.(4)*

CO5: Develop communication skills by presenting research findings effectively.(3)*

* Note: Numbers given in the brackets () refer to learning levels of the revised Blooms' Taxonomy (2001) as follows:

(1): Remember,(2): Understand, (3): Apply (4): Analyse (5): Evaluate (6): Create

B.A.F. Coordinator







Principal Sree Narowana Guru Collego di Colomosare P. L. Lobinational Station Thembur, Matabal addition