

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

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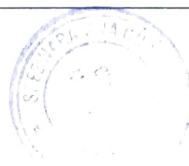
PROGRAMME OUTCOMES

Programme Code:22300002	Name of the Programme: B.Com. Accounting and Finance (BAF)
Programme Outcomes: After successful completion of the programme, graduates will be able to;	
PO1: Acquire proficiency in financial, cost, and management accounting principles and taxation, ensuring accurate financial reporting and analysis.	
PO2: Analyze financial data, interpreting statements and assessing organizational financial health with precision.	
PO3: Understand capital budgeting, capital structure, and working capital management, enabling effective financial decision-making.	
PO4: Excel in auditing practices, identifying risks, and providing actionable recommendations for organizational improvement.	
PO5: Maintain the highest ethical standards, ensuring integrity, objectivity, and professionalism in every aspect of their work.	
PO6: Apply analytical skills to address complex financial challenges, developing innovative and effective solutions	
PO7: Communicate financial concepts clearly and professionally to diverse stakeholders.	
PO8: Leverage advanced accounting software and financial tools proficiently, enhancing efficiency, accuracy, and analysis in financial processes	
PO9: Collaborate effectively with multidisciplinary teams, leveraging diverse perspectives to achieve financial goals and objectives	
PO10: Acquire Skills and Knowledge for Entry-Level Positions and Further Education.	



COURSE OUTCOMES

SEMESTER I	
COURSE CODE : UA_FFSL4	COURSE TITLE: Business Communication - I
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_FFSL7	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_FFSL6	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:Analyze 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

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: Interpret 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 completion of the course, students will be able to;

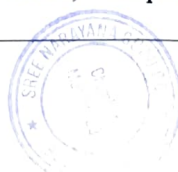
CO1: Understand financial management, its scope, objectives, and the distinction between profit and value maximization.(2)*

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



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)*

SEMESTER II

COURSE CODE : UA_FFSII.1

COURSE TITLE: Financial Accounting - II

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

CO1: Prepare final accounts using the conversion method for trading concerns with incomplete records.(3)*

CO2: Understand consignment accounting, focusing on stock valuation and invoicing.(2)*

CO3: Apply branch accounting techniques, specifically focusing on debtors and stock management.(3)*

CO4: Calculate fire-related stock loss and assess insurance claims.(3)*

CO5: Apply advanced accounting practices: partnership accounts, preference shares, and firm amalgamation.(3)*

SEMESTER II

COURSE CODE : UA_FFSII.5

COURSE TITLE: Foundation Course - II

Course 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)*

SEMESTER II

COURSE CODE : UA_FFSII.3

COURSE TITLE: Innovative Financial Services

Course Outcomes: After successful completion 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.9

COURSE TITLE: Business Economics - II

Course 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)*



SEMESTER III

COURSE CODE : UA_FFSIII.8

COURSE TITLE: Business Law (Business Regulatory Framework) - II

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

CO1: Understand the laws governing business operations.(2)*

CO2: Identify and mitigate legal risks.(1)*

CO3: Understand ethical dilemmas in commercial contexts.(2)*

CO4: Draft, negotiate, and interpret agreements.(6)*

CO5: Master navigating complex regulations to ensure business compliance and avoid penalties.
(3)***SEMESTER III**

COURSE CODE : UA_FFSIII.2

COURSE TITLE: Cost Accounting (Methods of Costing) - II

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

CO1: Understand the basic concepts and principles 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 accounting in the decision-making process.(2)*

CO5: Apply cost accounting principles and techniques to real-world business situations.(3)*

SEMESTER III

COURSE CODE : UA_FFSIII.1

COURSE TITLE: Financial Accounting (Special Accounting Areas) - III

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

CO1: Prepare partnership final accounts with adjustments for partner changes, accurately allocate profit, and apportion expenses.(3)*

CO2: Apply the excess capital method for cash distribution in partnership dissolution.(3)*

CO3: Apply the excess capital method in partnership dissolution, managing asset takeover, profit/loss treatment, and liabilities.(3)*

CO4: Apply the realization method in the conversion or sale of a partnership firm into a limited company.(3)*

CO5: Understand accounting for transactions involving foreign currency.(2)*



SEMESTER III

COURSE CODE : UA_FFSIII.7.1

COURSE TITLE: Foundation Course in Commerce
(Financial Market Operations) - III**Course Outcomes:** After successful completion of the course, students will be able to;

CO1: Gain an overview of the financial system.(2)*

CO2: Understand the structure of financial markets.(2)*

CO3: Understand financial instruments like REPO, treasury bills (TBs), equities, bonds, derivatives, and their roles in the market.(2)*

CO4: Master merchant banking and understand consumer finance, credit cards, mutual funds, and commercial paper.(2)*

CO5: Apply risk management techniques to safeguard investments and maintain financial stability.(3)*

SEMESTER III

COURSE CODE : UA_FFSIII.6

COURSE TITLE: Information Technology in
Accountancy - II**Course Outcomes:** After successful completion of the course, students will be able to;

CO1: Understand computer history, components, hardware specifications, software types, and basic networking concepts.(2)*

CO2: Use Microsoft Word, Excel, and PowerPoint for document creation, data analysis, and presentation design.(3)*

CO3: Develop foundational skills in web browsing, information retrieval, downloading, email usage, and search engine optimization. (3)*

CO4: Acquire knowledge of internet components, e-commerce applications, cybersecurity, and emerging technologies. (2)*

CO5: Understand the fundamentals of e-commerce.(2)*

SEMESTER III

COURSE CODE : UA_FFSIII.4

COURSE TITLE: Taxation - II (Direct Taxes Paper - I)

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

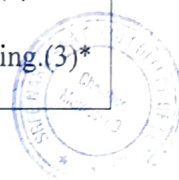
CO1: Understand fundamental taxation concepts. (2)*

CO2: Understand and apply various income categories. (2)*

CO3: Understand deductions available under Chapter VI-A. (2)*

CO4: Compute total income for individuals and HUFs from diverse sources and deductions.(3)*

CO5: Apply knowledge to real-world scenarios for effective tax planning and decision-making.(3)*



SEMESTER IV

COURSE CODE : UA_FFSIV.1

COURSE TITLE: Financial Accounting (Special Accounting Areas) - IV

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

CO1: Understand Companies Act provisions for final accounts and prepare compliant financial statements. (2)*

CO2: Apply Companies Act methods for preference share redemption. (3)*

CO3: Apply Companies Act methods for debenture redemption. (3)*

CO4: Prepare Profit and Loss Accounts using various allocation methods. (3)*

CO5: Apply AS 11 compliant techniques to convert foreign branch accounts for multinational financial reporting. (3)*

SEMESTER IV

COURSE CODE : UA_FFSIV.2

COURSE TITLE: Management Accounting (Introduction to Management Accounting)

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

CO1: Calculate and interpret various financial ratios to evaluate company performance and make informed recommendations. (3)*

CO2: Analyze financial statements to assess company health and propose improvement strategies. (4)*

CO3: Analyze working capital ratios and cycles to identify liquidity factors and recommend management practices. (4)*

CO4: Analyze cash flow statements for assessing company liquidity, solvency, and financial flexibility, providing strategic recommendations. (4)*

SEMESTER IV

COURSE CODE : A_FFSIV.4

COURSE TITLE: Taxation - III (Direct Taxes - II)

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

CO1: Understand income clubbing, loss offsetting, and tax computation for individuals, HUFs, and partnerships. (2)*

CO2: Understand the process of filing income tax returns under Section 139. (2)*

CO3: Learn TDS basics, including advance tax, interest payments, and key sections for TDS on various income types. (2)*

CO4: Understand DTAA provisions (Sections 90 and 91) to prevent double taxation in international transactions. (2)*

CO5: Apply tax planning strategies and ethical considerations, fostering responsible tax management. (3)*



SEMESTER IV

COURSE CODE : UA_FFSIV.7.1

COURSE TITLE: Foundation Course in Management
(Introduction to Management) - IV

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

CO1: Understand nature, levels, and operational functions of management.(2)*

CO2: Apply Fayol's principle in an organisation.(3)*

CO3:Engage in planning, organizing, decision-making, and delegation. (3)*

CO4:Grasp staffing, the recruitment process, and the significance of motivation. (2)*

CO5: Analyze case studies for deeper understanding.(4)*

SEMESTER IV

COURSE CODE : UA_FFSIV.9

COURSE TITLE: Research Methodology in
Accounting and Finance

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

CO1: Analyze cash flow statements for assessing company liquidity, solvency, and financial flexibility, providing strategic recommendations.(4)*

CO2: Learn essential research skills for accounting and finance, emphasizing effective planning and methodology. (2)*

CO3:Apply data collection and processing techniques for accounting and finance research.(3)*

CO4:Interpret research outcomes in accounting and finance.(2)*

CO5: Understand the essentials of research report writing.(2)*

SEMESTER IV

COURSE CODE : UA_FFSIV.8

COURSE TITLE: Business Law (Company Law) -
III

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

CO1:Understand legal frameworks governing corporations and their responsibilities. (2)*

CO2:Analyze the intricacies of corporate governance structures and their impact on decision-making.(4)*

CO3:Understand rights and duties of shareholders, directors, and officers within a company.(2)*

CO4:Examine the legal aspects of mergers, acquisitions, and corporate restructuring.(5)*

CO5: Assess the mechanisms for corporate compliance.(5)*



SEMESTER IV

COURSE CODE : UA_FFSIV.6

COURSE TITLE: Information Technology in Accountancy - II

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 : 44801

COURSE TITLE: Financial Accounting - V

Course 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 decision-making.(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)*

SEMESTER V

COURSE CODE : 44804

COURSE TITLE: Financial Management - II

Course Outcomes: After successful completion 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)*

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)*



SEMESTER V

COURSE CODE : 44809

COURSE TITLE: Management -II (Management 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)*



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 completion 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


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Principal



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