

Program Name	Program Outcome
Bachelor of Accounting and Finance (B.A.F)	PO1: This programme is designed for the students to specialize in the field of accounting & finance. PO2: This course emphasizes managing accountancy and the financial part of business. PO3: It promotes students to become professionals/managers/ entrepreneurs/ accountants. PO4: It enhances student's communication skills, social skills, computer skills. PO5: This programme also updates students with business & corporate laws and business economics.



Program Name and Semester	Bachelor of Accounting and Finance (B.A.F) Semester -I
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Course Name	Course Outcome
Financial Accounting Paper –I (Special Accounting Areas)	<p>CO1: To define the Basic Accounting Standard such as AS1, AS2, AS9 and its implications as well as to understand and prepare manufacturing Company Final Accounts.</p> <p>CO2: To classify the capital and Revenue Expenditure and Receipts based on accounting standards.</p> <p>CO3: To be aware of departmental Accounting and its practical implications.</p> <p>CO4: To practically know the different methods of Hire Purchase Accounting.</p>
Financial Management- I	<p>CO1: To understand fundamentals of finance.</p> <p>CO2: To be familiar with concepts of valuation and Time Value of Money.</p> <p>CO3: To provide an insight on Leverages.</p> <p>CO4: To make them familiar with types of financing.</p> <p>CO5: To solve practical problems based on Cost of Capital.</p>
Business Communication	<p>CO1: To enhance interpersonal skills through discussion and interviews.</p> <p>CO2: To improve written communication through assignments and report writing.</p>
Business Economics-I	<p>CO1: To understand how household (Demand) and businesses (supply) interact in various market structures to determine price and quantity of goods produced.</p> <p>CO2: To identify how changes in the price of goods affect total revenue and total expenditure depending on the price elasticity of demand for the goods.</p> <p>CO3: To analyze the links between production, costs and the economic models of supply.</p>
Foundation Course-I	<p>CO1: To know political, economic, and social problems revealing in India.</p> <p>CO2: To be aware of environmental issues to cope with environmental problems by using eco-friendly friendly products and alternative resources of energy for attainable development.</p>
Cost Accounting (Methods of Costing)- I	<p>CO1: To understand different types of Cost and difference between cost and financial accounting.</p> <p>CO2: To gain knowledge on valuation of material cost.</p> <p>CO3: To analyze different schemes of wage payment and incentive.</p> <p>CO4: To understand classification of overhead and its Apportionment.</p>



Course Name	Course Outcome
Commerce Paper –I (Business Environment)	CO1: To understand the Dynamics of Business. CO2: To analyze Ethics and Consumerism. CO3: To relate the concept and importance of Corporate Social responsibility. CO4: To get knowledge of Global Business.



Program Name and Semester	Bachelor of Accounting and Finance (B.A.F) Semester -II
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Course Name	Course Outcome
Innovative Financial Services	CO1: To describe the various financial products, services, and strategies offered by the variety of financial services institutions. CO2: To evaluate financial products offered by the variety of financial services institutions for suitability and appropriateness in meeting consumer needs. CO3: To be able to understand the various technologies adopted in the operations of financial services.
Financial Accounting - II	CO1: To understand the ways to convert single entry bookkeeping to double-entry system. CO2: To gain knowledge on preparation ledger by branch and Consignment. CO3: To analyze computation of fire Insurance claim.
Auditing	CO1: To learn principles of auditing. CO2: To learn audit planning and procedures. CO3: To know various techniques available for effective audit of organization. CO4: To effectively carry out internal audit.
Business Communication - II	CO1: To familiarize the learners with various communication technologies used to overcome communication barriers. CO2: To train the students to be comfortable with and know about various types and the importance of group communication. CO3: To enhance written language proficiency in business correspondence. CO4: To acquaint the students with report writing and the various types of reports.
Foundation Course II	CO: To understand the concepts of liberalization, privatization and globalization and its effect on shaping Indian economy. CO2: To comprehend the growth of information technology and communication and its impact on everyday life. CO3: To develop a brief understanding about issues related to constitutional rights and an insight into the fundamental rights with respect to social, economic and political rights. CO4: To recognize the importance of environment and allied problems. CO5: To identify the causes of stress and conflict and understand the problem of aggression and prejudice in society. CO6: To develop effective methods to cope and manage individual stress and resolve conflicts.



Course Name	Course Outcome
Business Mathematics	CO1: To understand the concept of Ratio, Proportion & Percentage. CO2: To relate the concept of profit & loss. CO3: To apply the concept of interest & Annuity. CO4: To evaluate the concept of Shares and Mutual Fund.
Business Law	CO1: To understand the procedure to be followed in case formation of Contract as well as remedies available for Breach of Contract. CO2: To relate the Provisions under Sale of Goods Act in respect of Contract of Sale & Agreement to sell. CO3: To identify the relevance and issues relating to Negotiable Instruments Act.



Program Name and Semester	Bachelor of Accounting and Finance (B.A.F) Semester -III
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Course Name	Course Outcome
Business Economics II	CO1: To understand why household, business, government and global behavior determine the aggregate demand for goods and services. CO2: To identify the basics of national income accounting. Explain public goods, externalities, and government interventions using public finance theories.
Business Law	CO1: To understand different provisions of Indian Partnership Act 1932. CO2: To gain knowledge on Limited Liability Partnership Act 2008. CO3: To analyze different sections of Factories Act 1948.
Cost Accounting II	CO1: To understand the basic concepts and processes used to determine product costs. CO2: To be able to interpret cost accounting statements. CO3: To be able to find out the cost of each contract. CO4: To be able to find out the cost of each process.
Financial Accounting III	CO1: To prepare financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners. CO2: To prepare financial statements for partnership firm on dissolution of the firm. CO3: To employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.
Financial Market Operations	CO1: To understand the overview of the Financial System. CO2: To understand the concept of Financial Markets. CO3: To apply the concept of Financial Instruments. CO4: To evaluate the concept of Financial Services.
Information Technology in Accountancy	CO1: To understand Computer Fundamentals. CO2: To make students comfortable with Microsoft Word and Microsoft Excel. CO3: To think on uses of Web and related technologies. CO4: To apply practical knowledge on the Internet and related technologies. CO5: To make them familiar with the use of E-Commerce.
Direct Tax	CO1: To make them familiar with the use of E-Commerce. CO2: To know the provisions under different heads of income. CO3: To apply the limits of deductions under Ch-VI A. CO4: To calculate the overall or net Taxable income of the person considering all heads of income.



Program Name and Semester	Bachelor of Accounting and Finance (B.A.F) Semester -IV
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Course Name	Course Outcome
Financial Accounting IV	CO1: To employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods on financial statements. CO2: To understand the methods of redemption of debentures and the accounting thereof; and explain the concept of sinking fund, its use for redemption of debentures.
Management Accounting (Introduction to Management Accounting)	CO1: To understand the role of Management Accounting in Decision making. CO2: To relate practical aspects of analyzing and interpreting financial statements, analysis tool for financial statement analysis, ratio analysis, cash Flow Analysis and components of Working capital and estimating future requirements.
Taxation – III (Direct Taxes- II)	CO1: To set off and carry forward of losses. Computation of Tax liability of Individual & HUF. CO2: To compute Income of Partnership Firm. Tax Deduction at Source, Advance Tax, Interest Payable. Tax Planning & Ethics in Taxation.
Information Technology in Accountancy II	CO1: To be comfortable with Microsoft Word and Microsoft Excel. CO2: To uses of Web and related technologies, apply practical knowledge on Internet and related technologies and familiar with use of E-Commerce.
Foundation Course in Management (Introduction to Management)– IV	CO1: To understand basic management concepts and different functions of management. CO2: To get a clear picture of different management activities & functions. CO3: To overview the manner of managing activities. managing own business or to take over managerial responsibilities in a corporate setup.
Business Law (Company Law) – III	CO1: To describe the basic rules and concepts of corporate law, such as separate legal personality, limited liability, and the duties of company directors. CO2: To evaluate corporate problems, identifying appropriate legal obligations, duties, rights and remedies.
Research Methodology in Accounting and Finance	CO1: To understand a general definition of research design, process of designing a research study from its inception to its report. CO2: To use statistical and econometrical models and tools to analyses the data. CO3: To be familiar with the steps involved in identifying and selecting a good instrument to use in a study.



Program Name and Semester	Bachelor of Accounting and Finance (B.A.F) Semester -V
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Course Name	Course Outcome
Financial Accounting V	<p>CO1: To know the different types of underwriting.</p> <p>CO2: To be able to understand the need for Buy – Back of shares.</p> <p>CO3: To understand the term ‘Amalgamation’ and the methods of accounting for amalgamations.</p> <p>CO4: To be able to calculate purchase consideration under both the methods of Amalgamation.</p> <p>CO5: To be able to understand the procedure for preparation of statement of affairs and deficiency/surplus account.</p>
Financial Accounting VI	<p>CO1: To identify Legal provisions of Banking Regulation Act, 1949 relating to Accounts and Non-performing assets and income from Non-performing assets.</p> <p>CO2: To understand about Various types of insurance like fire, marine, Miscellaneous and Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk Reinsurance.</p> <p>CO3: To understand how to do valuation of goodwill and shares.</p> <p>CO4: To be aware about non-banking Financial companies.</p> <p>CO5: To be able to understand Statutory provisions and Conversion of Partnership business into Limited Liability Partnership Final Accounts.</p>
Cost Accounting III	<p>CO1: To understand importance of Uniform costing for inter firm comparison.</p> <p>CO2: To gain knowledge on integrated and non- integrated system of costing.</p> <p>CO3: To analyze the ways to calculate WIP in Process Account.</p> <p>CO4: To understand classification of Running cost and Standing cost to calculate the cost per Km.</p> <p>CO5: To measure the cost of an activity.</p>
Financial Management III	<p>CO1: To understand the financial management and its importance and its applications in business and Introduce students to financial planning, and objectives, benefits, types of areas and stages of financial planning.</p> <p>CO2: To learn different methods to evaluate project, Project planning and Risk Analysis.</p> <p>CO3: To interpret how corporations make important investment and financing decisions.</p>
Taxation	<p>CO1: To understand payments under GST, Interests on delayed payments.</p> <p>CO2: To analyze the assessment procedures and keeping of records.</p> <p>CO3: To introduce basic concepts of Customs Act.</p>



Course Name	Course Outcome
	CO4: To relate to Baggage, import and export. CO5: To learn different methods to evaluate project, Project planning & Risk Analysis and Trade Policies and its scope, applicability.
International Finance	CO1: To develop a frame of reference through which to identify, evaluate, and solve problems pertaining to international finance. CO2: To demonstrate an understanding of international financial theory and applications pertaining to currency derivatives and currency futures. CO3: To demonstrate an understanding of international financial theory and applications pertaining to currency derivatives and currency options. CO4: To provide students with a basic knowledge of how international financial markets work.
Financial Analysis & Business Valuation	CO1: To understand financial modeling for project appraisal. CO2: To make students comfortable with Financial Analysis. CO3: To provide an insight on Growth Analysis and Sustainable Earning. CO4: To make them familiar with basics of Valuation. CO5: To understand various Valuation Models. CO6: To solve practical problems based on Valuation of Assets and Liabilities.



Program Name and Semester	Bachelor of Accounting and Finance (B.A.F) Semester -VI
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Course Name	Course Outcome
Financial Accounting VII	CO1: To know the rules and regulation of electricity company. CO2: To learn bye-laws and accounting procedure as per co-operative society act-2003. CO3: To learn the theory and practice of investments. CO4: To impart the knowledge of evaluation of Mutual Fund.
Cost Accounting IV	CO1: To understand different types of budget and its preparation. CO2: To gain knowledge on application of marginal costing. CO3: To analyze different project proposals on its profitability, expansion or withdrawal.
Financial Management	CO1: To Know the Basic concepts of Book Value, Market Value, Economic Value. CO2: To understand and prepare accounts relates to mergers and Acquisitions. CO3: To analyze Leasing as Financing Decisions and working capital financing.
Taxation	CO1: To understand the payments under GST, Interests on delayed payments. CO2: To file the GST return. CO3: To evaluate the assessment procedures and keeping of records. CO4: To introduce to basic concepts of Customs Act. CO5: To relate special provisions related to Baggage, import and export.
Security Analysis and Portfolio Management	CO1: To understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets. CO2: To evaluate the benefit of diversification of holding a portfolio of assets, and the importance played by the market portfolio. CO3: To apply different valuation models to evaluate fixed income securities, stocks, and how to manage their investment risks.
Management Control System	CO1: To understand the overview of the Financial System. CO2: To understand the concept of Financial Markets. CO3: To evaluate the concept of Financial Instruments. CO4: To analyze the concept of Financial Services.

