COURSE OUTCOME FYBAF SEM I	
NAME OF THE COURSE	COURSE OUTCOME
Financial Accounting I	• Outline the Accounting Standards. • Analyze and compare the FIFO System with Weighted Average Inventory System. • Demonstrate an understanding of manufacturing account transactions and trading account transactions. • Evaluate the Hire Purchase System. • Organize and classify departmental transactions
Financial Management I	• The learners will Read and understand the risk and returns associated with various long term and short term decisions of business. • They will be able to analyse and interpret various financial assets based on risk and return. • They will be in a position to estimate cash flows from a project and can evaluate various risks involved in investment decision making. • Learners can also apply the concept of Financial Management in contemporary financial events.
Cost Accounting I	• Learners will read and understand the role of Cost Accounting in the business management of manufacturing and non-manufacturing companies and also understand the basic concept of cost and how they are presented in the books**.** • They can demonstrate and apply the cost concepts in real world business and estimate and take future business decisions
Business Communication I	• Learners read and understand the basic communication aspects such as formal mail drafting, letter drafting, leadership and motivational concepts. • They will be able to prepare for successful careers that meet the global industrial corporate requirement. • Provide an environment for learners to work on multidisciplinary projects as a part of different teams to enhance their team building capabilities like leadership and motivation and they can demonstrate the same in real world situations.
Foundation Course I	• Learners will be able to read and understand the Diversity of Indian society, Disparities faced by economically, socially weaker sections of the society, problems that are being faced by the women in the society, Rights and Duties of citizens of India, significant aspects in Indian political system. • Able to analyse the societal issues and challenges

	• Apply the knowledge and understanding in real world problems and situations as a citizen of India.
Business Economics I	• Learners will be able to understand the standard analytical tools of applied economics analysis to business situations, analyse causes and consequences of unemployment, inflation and economic growth, also they will understand the concept of opportunity cost, employ marginal analysis for decision making of markets under varying competitive conditions. • Apply these tools in taking monetary or financial decisions in day to day activities or in business situations
Commerce (Business Environment) I	• Demonstrate the basic concepts of business and types of business environment. • Discuss the business ethics, development of business entrepreneurship, consumerism and consumer protection. • Explain the Corporate Social Responsibility, Corporate Governance and Social Audit. • Outline the strategies for going global and foreign trade in India.
COURSE OUTCOME SYBAF SEM III	
NAME OF THE COURSE	COURSE OUTCOME
Information Technology in Accountancy - I	By the end of this course, the learner would be able to: Understand the most popular, current technologies used at home and in the workplace. • The learner will become computer literate and will be able to access, create, save and manage documents, spreadsheets, present effective presentations, emails and use the Internet effectively. • Demonstrate a basic understanding of computer hardware and software. • Gain a comprehensive understanding of the E-Commerce landscape, current and emerging business models, and the technology and infrastructure underpinnings of the business. • Develop an understanding on how internet can help business grow • Gain an understanding on the importance of security, privacy, and ethical issues as they relate to E-Commerce.
Business Law - II	Upon successful completion of the course, the student will be able to: • Demonstrate an understanding of the legal environment of business • Identify the fundamental legal principles behind contractual agreements

	• Apply basic legal knowledge to business transactions • Communicate effectively using standard business and legal terminology • The relevance of business law to individuals and businesses and the role of law in a political and social context
Business Economics - II	• Students will be familiar with introductory, canonical models of consumer and producer behaviour and of macro economy. • They will have a basic understanding of the operation of modern economy and will be able to evaluate the effects of government interventions in individual markets and in the macro economy. • They can Analyze operations of markets under varying competitive conditions, causes and consequences of unemployment, inflation and economic growth. • Demonstrate the same in taking complex decisions in real life situations
Foundation Course in Commerce – (Financial Market Operations) III	By the end of this course, the learner would be able to: • Develop conceptual understanding about Financial System • Enable students to understand the concepts of Financial Markets, its functioning and types. • Gain insight about various Financial Instruments and its characteristics • Analyse various financial instruments available in the market • Demonstrate the gained knowledge in taking financial decisions or investment decisions or as a financial advisor
Financial Accounting - III	By the end of this course, the learner would be able to: • Read, understand, interpret and analyze Amalgamation, Merger & Acquisition norms. • Read, understand, interpret and analyze the Financial Statements of Partnership Firm including Admission, Retirement & Death Effects. • Understand the Legal & Accounting norms of Conversion of Partnership Firm into Limited Company. • Understand the Accounting of Foreign Transactions and demonstrate the same in real world while doing FDI or handling foreign investments • Understand the practical application of Dissolution of Partnership Firm and demonstrate the same while taking business decisions
Cost Accounting - II	• Classify cost and prepare a subsequent cost Sheet • Differentiate and appraise the cost sheet with the financial statement.

	• Demonstrate an understanding of Contract Costing • Demonstrate an understanding of Process Costing.
Taxation – II(Direct Taxes Paper – I)	After conclusion of study the students will be able to: • Read and understand the computation of total income and define tax complicacies and structure, differentiate between direct and indirect tax assessment. • Apply the skills gained in computing the tax liability of an individual. • Determine the residential status of an Individual, Company and HUF.
COURSE OUTCOME TYBAF SEM V	
NAME OF THE COURSE	COURSE OUTCOME
Cost Accounting - III	After successfully completing this course students will be able to - • Explain the concept of Uniform Costing and Inter-firm Comparison. • Solve problems related to Integrated and Non Integrated System of Accounting. • Determine per unit cost for a service by using the method of Operating Costing. • Solve Process costing problems based on Equivalent units of Production and Inter process Profit. • Distinguish between the Traditional Costing and Activity Based Costing
Financial Management - II	• The learners will learn various investment techniques like Capital Budgeting, Capital Structure theories, Dividend Decision models and Credit Management • Demonstrate the concept learned and understood in taking quick investment decisions and will make the learners employment ready in the field of Finance as Financial Advisors or as Chief Accountant, provided they do some further studies in the same field.
Taxation - IV (Indirect Taxes - II)	• To acquaint the important terms and GST Framework in India • To understand – input tax credit, levy and collection of tax and determine value of taxable supply • To assess the value, time and place of supply for goods and services • To analyse and compute tax liability under GST • To determine the liability for registration under GST
International Finance	• Learners will be able to describe and distinguish among alternative derivative instruments • Learners will develop and employ theoretical valuation methods to price these financial instruments.

	• Learners will be able to demonstrate basic foreign exchange market knowledge
Financial Accounting V	• Read and understand the various forms of business reconstruction • Understand the theoretical and practical aspects and methodologies of business valuation • Demonstrate the same during the Merger, amalgamation or internal reconstruction of the businesses
Financial Accounting VI	• Read, understand, interpret and analyse financial reports of Banking and Insurance companies • Understand differing accounting policies and their impact on financial statements • Demonstrate knowledge of accounting concepts and techniques; and • Make sound financial decisions in real world settings.

BAF COURSE OUTCOME TERM II

COURSE OUTCOME FYBAF SEM II	
NAME OF THE COURSE	COURSE OUTCOME
FINANCIAL ACCOUNTING - II	• Evaluate the Single-Entry System of Bookkeeping. • Analyze dependent branch accounting with independent branch accounting. • Characterize consignment transactions. • Evaluate fire insurance claims.
AUDITING - I	• Examine the basic concepts, principles and types of auditing. • Appraise Internal Audit and compare with Internal Check and External Audit. • Understand the Audit Programme and Audit Planning • Explain the Audit Sampling techniques and their types.
FOUNDATION COURSE	Foundation course covers vast topics and subjects of national importance that are beneficial for overall development of the students. Live projects are assigned to help students develop conceptual and practical understanding of the subjects. Post completion of this course, the students will: • Understand Globalization and Indian Society.

	• Understand the concept of Human Rights. • Understand the Rights given to Indian Citizens by The Indian Constitution. • Understand the Concept of Ecology. • Understanding Stress and Conflict. • Managing Stress and Conflict in Contemporary Society
INNOVATIVE FINANCIAL SERVICES	• The learners would understand to apply necessary skills in managing a financial service company. • They will be able to apply financial concepts, theories and tools and would be in the position to evaluate the legal, ethical and economic environment related to financial services.
BUSINESS LAW	• Upon successful completion of the course, the student will be able to: • Demonstrate an understanding of the legal environment of business • Identify the fundamental legal principles behind contractual agreements • Apply basic legal knowledge to business transactions • Communicate effectively using standard business and legal terminology • The relevance of business law to individuals and businesses and the role of law in a political and social context
BUSINESS MATHEMATICS	•
BUSINESS COMMUNICATION -II	• Learners will be able to read, understand, analyze and interpret formal documents such as reports, notices, agenda, resolutions and letters of trade, inquiry, complaints, sales. • Learners will understand group communication and dynamics.
COURSE OUTCOME SYBAF SEM IV	
NAME OF THE COURSE	COURSE OUTCOME
RESEARCH METHODOLOGY IN ACCOUNTING AND FINANCE	• To familiarize the students with basic of research, research design, research techniques and the research process • To identify and discuss the concepts and procedures of sampling, data collection, analysis and reporting • To determine various sources of information for literature review

	• To enable the participants in conducting research work and formulating research synopsis and report (Third Year)
FINANCIAL ACCOUNTING IV	**After conclusion of study the students will be able to:** 1. Read, understand, interpret and analyze Redemption of Preference Shares. 2. Read, understand, interpret and analyze the Financial Statements of the Company. 3. Read, understand, interpret and analyze Redemption of Debentures. 4. Understand the Accounting of Foreign Transactions – Foreign Branches. 5. Understand the practical application of Profit Prior to Incorporation.
MANAGEMENT ACCOUNTING	• The learners will understand the practical application of various financial analysis tools • Apply the financial tools in evaluation of the various targets achievable in future. • The course will make the students employable as Finance Manager in the field of Accounting and Finance.
INFORMATION TECHNOLOGY II	The learner would be able to : • Describe the types of information systems supporting the major functional areas of the business. • Evaluate the role of information systems in today's competitive business environment. • Describe the need and benefits of computerized Accounting. • Describe the need and importance of IT in auditing.
LAW III	• Demonstrate and understand the Legal Environment of the Company. • Identify the fundamental legal principles behind contractual agreements. • Apply basic legal knowledge to incorporation of Company and fundamental documents. • Communicate effectively using standard business and legal terminology.
FOUNDATION COURSE IN MANAGEMENT	• Understand the meaning and basic concepts of management. • Elaborate the process, features and limitations of Planning • Explain the types, process and principles of Organizing. • Illustrate recruitment, selection and the interview process.

	• Outline the traits and styles of leadership and analyze the importance of employee motivation in an organization.
TAXATION III	After conclusion of study the learners will be able to apply this knowledge and: • Compute Tax Liability of Firm. • Compute the tax liability of an individual. • Compute Advance Tax and Interest on Advance Tax. • Understand DTAA Provisions and Compute Tax liability. • Understand and compute TDS.
COURSE OUTCOME TYBAF SEM V	
NAME OF THE COURSE	COURSE OUTCOME
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	• This course aims at developing an understanding of the changing domestic and Indian capital market in particular with reference to availability of various financial products. • It aims at providing an in-depth knowledge of the theory and practice of portfolio management. Which will help learners to interpret and analyse the performance of a portfolio of investments. • Learners can further demonstrate their knowledge in valuation of equity instruments. • Learners will understand how to measure the portfolio performances.
COST ACCOUNTING-IV	• Students will understand the concept of Budgeting and methods of Budgetary control. • • Understand the difference between Absorption costing and Marginal costing and Cost Volume and Profit analysis and its practical application. • • Learn different managerial decision making strategies. • • Get familiar with the techniques and concepts of standard costing and its practical application.
FINANCIAL MANAGEMENT -III	• The learners will read and understand the importance of various corporate restructuring strategies like Mergers, Acquisitions etc. and the difference between them. They will also understand certain short term financing mediums of companies such as Factoring, Hire Purchase, Leasing etc. • They will be able to demonstrate the same in calculating the Value of a company's share through various methods like Earnings based, Cash Flow basis etc.

TAXATION	• Students will be able to classify and determine value of imported goods. • Students will be able to understand and compute various types of custom duties • Students will be able to compute tax liability, interest on delayed payments and refund. • Students will have knowledge about types of returns, audit and assessment.
FINANCIAL ACCOUNTING -VII	• Learners will develop the ability to use accounting information to solve a variety of business problems. • They will also understand the purpose of financial statements in relationship to decision making.