

Program Outcome of B.A.F. **(Bachelor of Commerce-Accountancy and Finance)**

Bachelor of Accounting and Finance or BAF is a programme for studies in accounting and finance at the undergraduate level. Students can acquire the information and abilities needed to manage and handle a variety of accounting and financial management activities across a variety of organisational types in this course. The fundamentals of accounting and financial management are covered in this course. To make the course more all-encompassing, the course also places a strong emphasis on topics like business law, business mathematics, and research in the fields of accounting and finance, economics, human values, auditing, and taxation, among others. The major goal of this course is to give students a greater grasp of accounting and financial management using the most recent and up-to-date reference materials and to teach with a practical focus to prepare them to succeed in the field. The Accounting and Finance curriculum gives students a strong foundation in financial accounting, cost accounting, management accounting, and financial management, among other areas of accounting. To further prepare the students for careers in financial accounting, the course emphasises preparation, presentation analysis, compliance, taxation, and the accounting framework relevant to the companies. The new Bachelor of Accounting and Finance programme provides students with core papers that aid in laying the groundwork for their knowledge of accounting and financial management. Students can focus on a particular area of accounting and financial management that interests them thanks to the selection of electives and skill-enhancement courses. Each course's material has been carefully crafted to give students the knowledge and skill sets they need to become industry-ready as well as to promote inventive and entrepreneurial thinking. The MOOCS programme being created by MHRD includes Online Courses (OLC), which are available on NPTEL or SWAYAM portals, in order to comply with the education policy of the Government of India. The students' self-paced learning habits and exposure to emerging technologies for learning processes would both be fostered by the online courses.

Course Outcomes

Business Communication I **Ability Enhancement Courses** **Semester I**

Learning Objectives:

- To make the students understand the theory of communication
- To Familiarize the students with the obstacles to communication in business world
- To provide an understanding on Business correspondence
- To focus on language and writing skills

Learning Outcome:

After studying this course students will be able to:

- To clarify the meaning, process and elements of Communication.
- To convey the need and importance of communication
- To present the communication process and the elements Involved in varied communication situations.
- To understand the role of communication in the corporate world.
- To see the directions that transmission of communication takes within an organization.
- to identify the nature and purpose of the messages within the organization
- To apply the skills of communication.
- To understand the application and effectiveness of various methods and modes of communication.

Business Economics I Core Courses Semester I

Learning Objectives:

- To provide the students with an overview of Business economics
- To Familiarize the students with the concept of Demand and Supply
- To provide the students with an understanding on the Market Structure
- To provide the students with an understanding on pricing practices

Learning Outcome:

After studying this course students will be able to:

- To understand Scope and Importance of Business Economics.
- To study the basic tools of Economics.
- To explore Basic economic and functional relations
- To understand use of Marginal analysis in decision making
- To study the basics of market demand, market supply and equilibrium price.
- To study shifts in the demand and supply curves and equilibrium.
- To understand the demand and its function.
- To study the various factors which determines the demand.
- To familiarise with the various concepts of elasticity's of demand.
- To understand with the concepts of revenue.
- To understand the meaning and significance of demand forecasting
- To learn the steps, involve in estimating demand forecasting
- To understand the methods of demand forecasting
- To study the meaning, functions and types of production function
- To understand the meaning and features of market structure.
- To study the concept of profit maximisation of firm under perfect competition.

- To understand the short run and long run equilibrium of a firm.
- To understand the equilibrium of a firm and industry under market structure.
- To understand the law of variable proportion and law of returns to scale
- To study the concept isoquants and its property and types
- To understand the producer's equilibrium and expansion path
- To study the internal and external economies and diseconomies Of scale
- To understand the economies of scope
- To study various concepts of cost
- To understand the relationship between short run and long run cost curves
- To study the concept of break-even analysis and understand its application in business
- To understand the concept of break- even point
- To understand the effects of change in price, fixed cost and variable cost on break- even point
- To study the actual application of break-even analysis in business
- To study the limitations of break-even analysis
- To study the concept of Discriminating pricing / Price Discrimination.
- To understand Condition for Price Discrimination.
- To understand equilibrium of price discriminating monopolist.
- To study the concept of international Price Discrimination / Dumping.
- To study the concept of transfer pricing.

Business Environment I
Core Courses
Semester I

Learning Objectives:

- To provide the students with an overview of Business and its environment
- To Familiarize the students with Business and society
- To focus on contemporary issues
- To provide the students with an understanding on the international environment

Learning Outcome:

After studying this course students will be able to:

- Understand the concept of Business and its Functions and Characteristics
- Know the dynamics of business and its environment
- Explain the concept of Business Environment
- Discuss the Types of Business Environment
- Understand the concept of Environmental Analysis and its importance.
- Know the factors affecting Environmental Analysis
- Explain PESTLE Analysis Model.
- Elaborate SWOT Analysis and get an overview of its factors
- Understand the concept of Business Ethics along with its Nature in current times

- Know the Scope and Need of ethics in business
- Understand the various types of Ethical Dilemmas faced by businesses
- Explain the Corporate Culture by considering the Ethical Climate of a business
- Describe the Importance of Ethics in a business

**Cost Accounting - (Introduction and Elements of cost - I)
Elective Courses
Semester I**

Learning Objectives:

- To make the students understand the concepts of Cost Accounting
- To familiarize the students with the Cost, Costing and Cost Accounting
- To provide the students with an understanding on the concepts of classification , elements and methods of costing
- To familiarize the students with the concept of inventory and material costing
- To make the students understand the concepts of labour cost
- To provide a an understanding on the concept of overheads

Learning Outcome:

After studying the course students will be able to:

- Understand the need and importance of Cost Accounting
- Know the meaning of Cost, Costing and Cost Accounting
- Explain the objectives of Cost Accounting
- Understand the classification of Cost
- Discuss about the Elements of Cost
- Define the concept of inventory and material costing and explain the various costs related to Inventory.
- Explain the material purchase procedure.
- Discuss about the function in storing the material.
- Know the techniques of Material Control.
- Solve the practical problems related to Stock Levels, EOQ and Inventory Turnover Ratio.
- Objectives of Time keeping and Time Booking

- Understand the concepts of overheads

**Cost Accounting - (Introduction and Elements of cost - I)
Elective Courses
Semester I**

Learning Objectives:

- To make the students understand the meaning, scope and the procedure for issuing the Accounting Standard.
- To Familiarize with the concept of Inventory Valuation
- To provide an understanding on the concepts of Final Accounts
- To understand the departmental accounts
- To Familiarize with the concept of accounting for hire purchase

Learning Outcome:

After studying the course students will be able to:

- Understand the meaning of Accounting Standard.
- Know the scope of Accounting Standard.
- Understand the composition, objectives and functions of the Accounting Standard Board.
- Explain the procedure for issuing Accounting Standards.
- Know the list of Accounting Standards issued by ICAI
- Understand the meaning and nature of accounting policies.
- Explain the areas of different accounting policies.
- Know the disclosure of accounting policies.
- Know the disclosure of change in accounting policies.
- Give some examples of significant accounting policies.
- Solve the practical problems related to accounting policies.
- Understand the objective and scope of AS-2.
- Make the measurement of inventories in various cases.
- Solve the examples related to allocation of Fixed Overheads
- Calculate the cost of inventories.
- Solve the problems on calculation of the cost of inventories.
- Understand the purpose and scope of AS-9.
- Know the non applicability of AS-9
- Explain the effects of uncertainties on revenue recognition.
- Understand the circumstances in which revenue recognition has been postponed.
- Recognize revenue practically.
- Understand the meaning of inventory and importance of inventory valuation.
- Explain the methods of stock valuation.
- Know the advantages and disadvantages of FIFO method and Average cost method. Understand the reconciliation of physical stock and stock as per stock register.
- Solve the problems of stock valuation.

- students will be able to solve the practical problems on inventory valuation.
- Understand the meaning and characteristics of capital expenditure and revenue expenditure.
- Distinguish between capital expenditure and revenue expenditure.
- Understand the meaning and characteristics of capital receipts and revenue receipts.
- Distinguish between capital receipts and revenue receipts.
- Understand the meaning and characteristics of deferred revenue expenditure
- Know the disclosure of various items in final accounts
- Recognise with reason the given item is of capital nature or revenue nature or deferred revenue nature.
- Understand the meaning, purpose, form and items of Manufacturing A/C.
- Understand the form and items of Trading A/C and Profit & Loss A/C.
- Know the meaning and form of a Balance sheet.
- Draw the specimen forms of final accounts.
- Understand the meaning, types and closing entries for adjustments.
- students will be able to solve the practical problems on final accounts.
- Distinguish between Branch and Departmental Store. Know the purpose of the Departmental Store. Understand the accounting procedure of the Departmental Store.
- Explain the Basis of allocation of common expenditure and common income among different departments
- Understand the accounting procedure for Inter-Departmental Transfers of Goods.
- Calculate the value of closing stock and preparation of Stock Reserve A/c. Prepare Departmental Final Accounts.
- students will be able to prepare the Departmental final accounts
- Know the meaning of Hire purchase.
- Distinguish between Installment system and Hire purchase system.
- Calculate interest under different conditions.
- Calculate depreciation under the Hire purchase system.
- Journalise the hire purchase transactions.
- Understand the accounting procedure.

**Financial Management - (Introduction to Financial Management - I)
Elective Courses
Semester I**

Learning Objectives:

- To make the students understand the meaning, scope and the objectives of financial management
- To Familiarize with the concept in Valuation
- To provide an understanding on the concepts of leverage
- To understand the types of financing
- To Familiarize with the concept of cost of capital

Learning Outcome:

After studying this course students will be able to:

- Provide familiarisation with financial objectives and goals of a firm.
- Develop a conceptual framework of financial management.
- Focus on nature, and scope of financial management.
- Explaining the role of finance function.
- Discuss the role of finance manager.
- Understand the concept of time value of money
- Compute the time value of money
- Calculate the future value as well as the present value of money
- Understand the concept of present value and future value of annuities
- The meaning of leverage
- Business risk & financial risk
- Sources of financing
- Types of leverages
- Importance of leverages
- Meaning of finance
- Need and Importance of Finance
- Sources of long term finance
- Sources of short term finance
- Understand the concept of Cost of Capital
- Understand the different sources of capital
- Understand the cost of employing each of these sources of capital
- Know the concept of weighted average cost of capital
- The importance of cost of capital in financial management

Foundation Course I Skill Enhancement Courses Semester I

Learning Objectives:

- To provide the students with an overview of an Indian society
- To Familiarize the students with the concepts of Disparity 1 and 2
- To provide an understanding on the Indian constitution
- To provide the students with an understanding on the significant aspects of political processes

Learning Outcome:

After studying this course students will be able to:

- To understand the pluralistic nature of Indian society
- To understand the multi-religious, multilingual nature and caste dimension in Indian society

- To bring out the significance of gender as a demographic variable
- To analyse the regional variations and problems of rural, urban and tribal areas.
- To sensitize about gender inequality in society.
- To create awareness regarding the problems and violence faced by women.
- To analyse the representation of women in the media.
- To understand the difficulties and problems faced by physically and mentally challenged people.
- To understand diversity as difference and disparity as inequality.
- To study intergroup conflicts among various groups in India.
- To examine causes, consequences and measures to control communalism and casteism.
- To bring out the causes, consequences and measures to alleviate linguistic and regional differences.
- To understand the philosophy of the Constitution of India
- To study the structure of the Constitution of India.
- To know the Fundamental Duties of Indian Citizens.
- To understand the basic features of the Indian Constitution.
- To understand the party system and the changes occurred in it since independence.
- To study the structure and functioning of Local Self Government in India.
- To know the role played by women in Indian politics.

Auditing - (Introduction and planning - I)
Elective Courses
Semester II

Learning Objectives:

- To provide an understanding on introduction to auditing
- To familiarize with the concept of audit planning , procedure and documentation
- To provide an understanding on auditing techniques
- To provide an understanding on internal audit

Learning Outcome:

After studying the unit students will be able to:

- Understand the Basics of auditing,
- Explain the errors and frauds,
- Discuss about the limitations of audit,
- Know the Auditors duties and responsibilities in respect of frauds,
- Understand the principles of auditing and different auditing concepts.
- Understand the meaning and importance of audit planning and audit programme
- Know the advantages and disadvantages of Audit programme.
- Explain the Meaning and importance of Audit working paper.
- Discuss the factors determining form and contents of the audit working paper.
- Explain the Ownership, custody, access of other parties to audit working papers.

- Understand the Auditor's lien on working papers.
- Know the Auditor's lien on the client's books.
- Explain the Main functions, importance, features, contents of permanent audit file, temporary audit file.
- Understand the Meaning, structure, contents, General information, current information, Importance of Audit Note book.
- Understand the concept of routine checking.
- Know in detail about Test checking
- Learn about Audit sampling.
- Know in detail about the internal control system and its utility.
- Understand the difference between Internal Checks, Internal Control, and Test Checks
- Understand the concept of Internal Audit.
- Understand the Principles of Establishing Internal Audit
- Understand the concept and create ability to distinguish between
- Internal Audit Vs. External Audit, Internal Checks Vs. Internal Audit

Business Communication I
Ability Enhancement Courses
Semester II

Learning Objectives:

- To develop awareness on the complexity of the communication process
- To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener
- To develop effective oral skills so as to enable students to speak confidently inter personally as well as in large groups
- To develop effective writing skills so as enable students to write in a clear, concise, persuasive and audience centered manner
- To develop ability to communicate effectively with the help of electronic media

Learning Outcome:

After studying this unit students will be able to:

- To focus on the growing importance of making presentations for various objectives with the help of technology.
- To discuss the various components that make a presentation effective and to offer practical tips in preparing a presentation.
- To focus on the set of skills required to be successful in a Group Discussion
- To understand the process of a Group Discussion
- To understand the structure and styles of Interviews
- To prepare successfully for an Interview
- Understanding group communication
- Purpose of meetings and their importance in the corporate environment
- Drafting Notice, Agenda, Resolutions
- To introduce students to the concept of a conference as a means of internal and external communication.

- To enable students to understand the meaning, definition and scope of public relations in the context of the modern day world.
- To list and explain the functions and tools of a PRO and to identify the qualifications and skills needed to excel in this field.
- To enable students to understand the nature and purpose of routine and persuasive business correspondence.
- To enable students to draft letters of complaint and claims
- To enable students to draft letters of adjustment
- To make students aware of their rights as consumers.
- To acquaint students with the provisions of the Consumer Protection Act, and the procedure for filing a complaint under the CPA
- To make students aware of the provisions of the RTI Act
- To enable students to draft RTI letters
- To acquaint students with the place and purpose of the sales letter as a tool of direct marketing.
- To explain the AIDA model that the sales letter adopts.
- To enable students to draft interesting and attractive sales letters.
- To help students to understand the importance of report writing.
- To help students to classify reports into different types such as investigative report, feasibility report and so on.
- To familiarize students with the basic techniques of drafting a business report
- To familiarise students with the technique of summarisation. Writing good summaries

Business Law - I
Ability Enhancement Courses
Semester II

Learning Objectives:

- To help the students to understand the basic rules of Agreements and Contracts along with the basic Rules of Offer, Acceptance, Consideration, Capacity/Competency to contract & rules governing Consideration in The Indian Contract Act, 1872.
- To help the students to understand the concept of Consent, Free Consent, Classification of contracts, Modes of Discharge of Contracts, Breach of Contract and Remedies against the breach.
- To help the students to understand the nuance of Law of Indemnity & Guarantee, Contract of Bailment, Contract of Pledge and Contract of Agency.
- To make the students understand the object and significance of the Sale of Goods Act, 1936 the concept of Goods, Types of Goods, Condition & Warranty, Doctrine of Caveat Emptor, Rights of Unpaid Seller and Remedies for Breach of Contract of Sale.
- To make the students understand various provisions related to The Negotiable Instrument Act, 1881 with Amendment Act, 2015. Rules related to Bills of Exchange, Promissory Note and Cheque. Dishonour of Cheque and Penalties.

Learning Outcome:

After studying this course students will be able to:

- Students would learn the basics of Laws governing commercial contracts and nuances of competency to contract, rules of Consideration and Objects of Contracts with case laws and illustrations.
- Students would learn the concept of Consent & Free Consent, different types of Agreements and Contracts, different Modes of discharge of Contracts, Breach of contracts and remedies for the aggrieved parties.
- Students would learn the rules regarding the Contract of Indemnity & Guarantee, Contract of Bailment, Contract of Pledge and Contract of Agency and types of Agents.
- Students would learn the rules regarding the Contract of Sale, Distinction between Sale & Agreement to sell, Condition & Warranty, Doctrine of Caveat Emptor, Rights of Unpaid Seller and Remedies for Breach of Contract of Sale.
- Students would learn various provisions related to The Negotiable Instrument Act, 1881 with Amendment Act, 2015. Rules related to Bills of Exchange, Promissory Note and Cheque. Legal process on Dishonour of Cheque and Penalties.

Business Mathematics
Ability Enhancement Courses
Semester II

Learning Objectives:

- The main objective of this course is to introduce mathematics and statistics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve the real-life problem.

Learning Outcomes:

- To use and understand useful mathematical and Economic functions in business.
- The students would get to know about the usage of Simple interest, Compound Interest, Annuity and calculation of EMI, present value and future value.
- The students would be able to understand the concepts of Bivariate Linear Correlation & Regression Analysis, Calculation of correlation coefficient by different methods and its interpretation, Estimation of values using Regression Analysis.
- The students would be able to understand different concepts of Time Series and Index Numbers, Estimation of Trend and Seasonal Component, Calculation of different types of Index Numbers.

- The students would be familiar with the concepts of Elementary Probability Distributions such as Binomial, Poisson and Normal Distribution and calculation of Probabilities of these distributions.

Financial Accounting - (Special Accounting Areas - II)
Elective Courses
Semester II

Learning Objectives:

- To make the students understand Accounting from incomplete records
- To Familiarize the students with the concept of consignment accounts
- To provide the students with an understanding of branch Accounts
- To Familiarize the students with the concept of Fire Insurance Claims

Learning Outcome:

After studying the unit students will be able to:

- Know the Advantages and disadvantages of Single Entry.
- Explain the difference between Double entry and Single entry.
- Understand the Conversion Method.
- Calculate the required figures
- Understand the types of Single Entry
- To solve the practical problems on single entry.
- Know the meaning and features of Consignment.
- Understand the important terms in Consignment.
- Distinguish between Consignment and Sales.
- Record the transactions in the books of consignor and consignee.
- Solve the practical problems on Consignment Accounting.

Foundation Course - II
Ability Enhancement Courses
Semester II

Learning Objective :

1. To understand the impact of globalisation on Indian society
2. To introduce the concept of Human Rights and fundamental rights
3. To understand the importance of environment and sustainable development
4. To recognize factors that cause stress and conflict in present times

5. Awareness of social problems of Indian society: its challenges and remedies Learning outcome
6. This course is designed to create social awareness at a preliminary level for learners across the board
7. To help the learners to upgrade their knowledge on current challenges and issues of Indian society
8. To sensitize learners about social problems plaguing Indian society and to emphasize the role of educated youth to address the same.

Learning Outcome:

1. Learners would be aware of LPG and growth of IT sector.
2. Awareness on Human Rights.
3. Learn ecological environment and participate in its activities and issues.
4. Aware of conflict and stress and how to cope with it.
5. Managing stress to maintain peace and harmony.

**Innovative Financial Services
Ability Enhancement Courses
Semester II**

Learning Objectives:

- To help the students to understand the Evolution of Financial Services - Fund based and Non-fund based, Regulatory Framework for Financial Services.
- To help the students to understand Marketing of Financial Services, Treasury Management, Asset Liability & Liquidity Management.
- To help the students to understand Mutual Funds and Merchant Banking, UTI, Schemes & SEBI Guidelines.
- To make the students understand Portfolio Management, Leasing, Hire Purchase, Factoring, Securitization, Venture Capital, Custodial and Depository, Credit rating.

Learning Outcome:

After studying this course students will be able to:

- Students would be able to learn Evolution of Financial Services - Fund based and Non-fund based, Regulatory Framework for Financial Services.
- Students would be able to learn Marketing of Financial Services, Treasury Management, and Asset Liability & Liquidity Management.
- Students would be able to learn Mutual Funds and Merchant Banking, UTI, Schemes, SEBI Guidelines.
- Students would be able to learn Portfolio Management, Leasing, Hire Purchase, Factoring, Securitization, Venture Capital, Custodial and Depository, Credit rating.

**Auditing - II
Ability Enhancement Courses
Semester III**

Learning Objectives:

- To explain the various vouchers to satisfy the requirement of authenticated Documentation for Income & Expenditure..
- To discuss the various methods of verification of Assets & Liabilities.
- To understand the Auditing Standards in India and responsibilities of Auditors.
- To understand the provisions of the Company Audit, Special Audit & Branch Audit.
- To understand the rights & duties of company auditors.

Learning Outcomes:

- Learners will comprehend the basic concepts of documentations with vouching, audit, objectives, principles, advantages and disadvantages and types of audits.
- Learners will illustrate the Audit Programme, Audit Working Paper, Audit Notebook and techniques of auditing.
- Learners will identify internal audit and control techniques.
- Learners will comprehend auditing of income, expenditure, assets and liabilities.

Business Economics -II
Ability Enhancement Courses
Semester III

Learning Objectives:

1. To understand the characteristics of Perfect, Monopolistic, Oligopolistic, and Monopoly competition.
2. To understand the key attributes of an oligopoly market and price-output decisions under-price rigidity.
3. To understand the concept and importance of capital budgeting, the issues and steps involved and the investment appraisal criteria used to select from among various alternative project proposals.

Learning Outcomes:

1. How a firm and industry under perfect competition decide its price-output policy to attain equilibrium in the short and long run.
2. Collusive and non-collusive oligopoly markets and the formation of cartels and price leadership models with the help of practical examples.
3. The importance of capital budgeting, the steps involved, and the different investment criteria for evaluating the projects

Business Law -II
Ability Enhancement Courses
Semester III

Learning Objectives:

- To help the students to understand the basic rules of Agreements and Contracts along with the basic Rules of The Indian Partnership Act, 1932.
- To help the students to understand the concept of Limited Liability Partnership Firm.
- To understand Dissolution of Partnership and winding up procedures.
- To know the provisions of Factory Act, 1948 for Health, Safety and Welfare.

Learning Outcomes:

After studying this course students will be able to:

- Students would learn the basics of Laws governing Indian Partnership Act with case laws and illustrations.
- Students would learn the concept of Registration, Rights duties & liability of partners.
- Students would learn the rules regarding Limited Liability of the firm.
- Students would learn the rules regarding the Factory At provisions.

Cost Accounting - II
Ability Enhancement Courses
Semester III

Learning Objectives:

- To enable students to explain the objectives and scope of Cost Accounting
- To enable students to evaluate the material procurement procedure, inventory control and inventory accounting
- To enable students to evaluate the attendance, payroll procedures, calculation of remuneration and incentive plans in preparation of labour cost statement
- To enable students to evaluate analysis of overheads, allocation, absorption and apportionment of overheads.
- To enable students to classify Costs and preparation of Cost Sheet.

Learning Outcomes:

- Students would explain the objectives and scope of Cost Accounting
- Students would evaluate the material procurement procedure, inventory control and prepare stock ledger
- Students would evaluate the attendance, payroll procedure and calculate the remuneration and incentive plans in preparation of labour cost statement
- Students would evaluate, account for overheads apportionment, absorption and computation of overhead rates.
- Students would classify costs and prepare cost sheet.

Financial Accounting - III

Ability Enhancement Courses Semester III

Learning Objectives:

- To make the students understand the working of Final Accounts with admission, Retirement, Death or Dissolution.
- To Settle the Distribution under Piecemeal Distribution of Cash.
- To Know the provisions for Amalgamation of Two firms and their purchase consideration.
- To understand the conversion of firm and firms into sale of company.
- To Familiarize with the concept of Foreign company.

Learning Outcome:

After studying the course students will be able to:

- Understand the meaning of Partnership deed and provisions.
- Calculations at the time of liquidation of partnership firm with piecemeal Distribution method.
- Amalgamation of firm and calculation of purchase consideration.
- Accounting for Foreign Exchange Transactions.

Foundation Course - III Ability Enhancement Courses Semester III

Learning Objectives:

- To help the students to understand the Evolution of Financial Services - Fund based and Non-fund based, Regulatory Framework for Financial Services.
- To help the students to understand Marketing of Financial Services, Treasury Management, Asset Liability & Liquidity Management.
- To help the students to understand Mutual Funds and Merchant Banking, UTI, Schemes & SEBI Guidelines.
- To make the students understand Portfolio Management, Leasing, Hire Purchase, Factoring, Securitization, Venture Capital, Custodial and Depository, Credit rating.

Learning Outcome:

After studying this course students will be able to:

- Students would be able to learn Evolution of Financial Services - Fund based and Non-fund based, Regulatory Framework for Financial Services.
- Students would be able to learn Marketing of Financial Services, Treasury Management, and Asset Liability & Liquidity Management.

- Students would be able to learn Mutual Funds and Merchant Banking, UTI, Schemes, SEBI Guidelines.
- Students would be able to learn Portfolio Management, Leasing, Hire Purchase, Factoring, Securitization, Venture Capital, Custodial and Depository, Credit rating.

**Information Technology in Accountancy - I
Ability Enhancement Courses
Semester III**

Learning Objectives:

A few years after graduation, students with a BS in Information Technology will be able to:

- Take on leadership positions and/or embark on a research career in the field
- Collaborate in diverse team environments to make positive contributions in the IT field
- Work effectively in the IT field to make a positive contribution to society

Learning Outcomes:

Upon graduation, students with a BS in Information Technology will be able to:

- Analyze a complex computing problem and to apply principles of computing and other relevant disciplines to identify solutions.
- Design, implement, and evaluate a computing-based solution to meet a given set of computing requirements in the context of the program's discipline.
- Communicate effectively in a variety of professional contexts.
- Recognize professional responsibilities and make informed judgments in computing practice based on legal and ethical principles.
- Function effectively as a member or leader of a team engaged in activities appropriate to the program's discipline.
- Identify and analyze user needs and to take them into account in the selection, creation, integration, evaluation, and administration of computing based systems.

**Auditing - III
Ability Enhancement Courses
Semester IV**

Learning Objectives:

- To explain the Reporting requirement under the Companies Act.
- To discuss the various Types of Audit & Disclaimer Report.
- To Understand the Computerised Information system Environment.
- To explain the Professional Ethics and Misconduct.
- To understand the Investigation and due diligence and purpose.

Learning Outcomes:

- Learners will comprehend about the points to be taken care in Audit of any firm.
- Learners understand to tackle Audit of all Accounts and Cross checking of the transaction.
- Learners have to work within the professional ethics criteria to maintain Professionalism and Dignity of Chartered Accountant.
- Learners will understand Investigation and Due Diligence.

Business Law -II Ability Enhancement Courses Semester IV

Learning Objectives:

- To help the students to understand the basic rules of Agreements and Contracts along with the basic Rules of The Companies Act 2013.
- To help the students to understand the concept of Incorporation of Company.
- To understand Public Offer procedure and private placement .
- To know the provisions related to share capital and Debentures.

Learning Outcomes:

After studying this course students will be able to:

- Students would learn the basics of Laws governing Indian Companies Act.
- Students would learn the concept of Incorporation of company.
- Students would learn the rules regarding Public offer and underwriting.
- Students would learn the rules regarding the Capital & Debentures.

Financial Accounting - IV Ability Enhancement Courses Semester IV

Learning Objectives:

- To explain the various concepts, principles of Final Accounts of Company.
- To discuss the redemption of preference shares with working and procedure.
- To discuss the provisions of Redemption of Debentures.
- To explain Profit for prior period of Incorporation.
- To Know the process of Foreign Branch Account.

Learning Outcomes:

- Learners explain the various concepts, principles of Final Accounts of Company.
- Learners discuss the redemption of preference shares with working and procedure.
- Learners discuss the provisions of Redemption of Debentures.
- Learners explain Profit for prior period of Incorporation.
- Learners Know the process of Foreign Branch Account.

Foundation Course - III Ability Enhancement Courses Semester IV

Learning Objectives:

- To understand the characteristics of Management Concept.
- To understand the Planning, Organizing and Staffing.
- To understand the concept and importance of capital issues and steps involved and the investment appraisal criteria used to select from among various alternative project proposals.
- To coordinate Directing and controlling procedure.

Learning Outcomes:

- Learner understand the Management Concept.
- Learner understand the Planning, Organizing and Staffing.
- Learner understand the concept and importance of capital issues and steps involved and the investment appraisal criteria used to select from among various alternative project proposals.
- Learner coordinate Directing and controlling procedure.

Information Technology in Accountancy - I Ability Enhancement Courses Semester IV

Learning Objectives:

A few years after graduation, students with a BS in Information Technology will be able to:

- Take on leadership positions and/or embark on a research career in the field
- Collaborate in diverse team environments to make positive contributions in the IT field
- Work effectively in the IT field to make a positive contribution to society

Learning Outcomes:

Upon graduation, students with a BS in Information Technology will be able to:

- Analyze a complex computing problem and to apply principles of computing and other relevant disciplines to identify solutions.
- Design, implement, and evaluate a computing-based solution to meet a given set of computing requirements in the context of the program's discipline.
- Communicate effectively in a variety of professional contexts.
- Recognize professional responsibilities and make informed judgments in computing practice based on legal and ethical principles.
- Function effectively as a member or leader of a team engaged in activities appropriate to the program's discipline.
- Identify and analyze user needs and to take them into account in the selection, creation, integration, evaluation, and administration of computing based systems.

**Management Accounting
Ability Enhancement Courses
Semester IV**

Learning Objectives:

- To explain the various concepts, principles and types of accounting presentations.
- To discuss the various techniques of accounting with ratios while managing their finances.
- To elaborate internal cash flow analysis and techniques to check finance.
- To explain Working Capital Management with Operating cycle.

Learning Outcomes:

- Learners will comprehend the basic concepts of objectives, principles, advantages and disadvantages and types of accounting.
- Learners will illustrate the accounting techniques with ratios.
- Learners will identify internal cash flow statement.
- Learners will comprehend Working Capital Management.

**Research Methodology in Accounting & Finance
Ability Enhancement Courses
Semester IV**

Learning Objectives:

- To explain the various concepts, principles and types of Research.
- To discuss the various techniques of research while managing their finances.
- To elaborate and data collection for Research techniques and checks.
- To explain Interpretation and report writing for the Research.

Learning Outcomes:

- Learners will comprehend the basic concepts of objectives, principles, advantages and disadvantages and types of Research.
- Learners will illustrate the Research Programme and Analysis of Data collection.
- Learners will identify Research and control techniques.
- Learners will comprehend Research outcome with income, expenditure, assets and liabilities.