



Shree Rahul Education Society's (Regd.)

# SHREE L. R. TIWARI DEGREE COLLEGE

(Arts | Commerce | Science) Approved By Government of Maharashtra & Affiliated To University Of Mumbai | Recognized Under Section 2(f) of the UGC Act 1956 | ISO Certified 9001: 2015 | Hindi Linguistic Minority Institution | COLLEGE CODE : 1064

## BACHELOR OF COMMERCE (ACCOUNTING AND FINANCE)

### PROGRAM OUTCOMES (PO)

**PO1: Knowledge :** Ability to gain and apply knowledge of principles, concepts and theories in different areas of Accounting and Finance to demonstrate knowledge and understanding in diverse subjects that enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc. and apply it to their workplace.

**PO2: Critical Thinking:** Acquire the ability to apply basic views of logical thoughts, actions and develops the self-critical abilities, Analysing ability and the abilities to view positions, problems and social issues from plural perspective and compare it with real business scenario.

**PO3: Innovation and Creative Thinking:** To encourage entrepreneurial and business culture through innovations and creative thinking that develops attitude to provide solutions to the problems in the business world as well as address the needs of the society and it motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.

**PO4: Effective Communication, Interpersonal Skill and Social Skill :** Develops effective interpersonal skills and display efficient verbal, non-verbal and written communication and acquire ability to use appropriate media to speak, read, write and listen effectively with all stakeholders and learn to articulate, analyse, synthesise and evaluate ideas and situation in well informed manner.

**PO5: Interdisciplinary and lifelong learning:** Perceives knowledge as an organic, comprehensive, interrelated and integrated faculty of human minds which develops aesthetic, social humanistic and artistic sensibilities for problem solving and understanding the issues of environmental context in all disciplines and it motivates students to do lifelong learning and research work in the field of finance.

**PO6: Employability Skills:** Exhibits employability skills like problem-solving skills, decision making skills interpersonal skills, soft skills, leadership skill, financial skills, IT skills to be an employable citizens of the country.





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**PO7: Environmental Consciousness and Sustainability:** Learns to participate in nation building by adhering to the principles of sovereignty of nation, develop the practice on gender sensitive attitudes, environmental awareness, and empathetic social awareness and analyse the business issues and action that have an impact on environment consciousness and sustainability.

**PO8: Ethics:** Understand and recognise the value system, moral dimensions and self-responsibility for nation and society. Demonstrates personal, intellectual integrity and academic accountability and develops an ability to understand and apply professional ethics.







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## SEMESTER I

### CO OF SEM I

**COURSE NAME - Financial Accounting (Elements of Financial Accounting) – I**

**COURSE CODE - UA\_FFSL.1**

**CO1:** Compare and contrast the concept of capital and revenue and its practical application. Also explain the concept of stock valuation and prepare stock reconciliation statements under ICAI.

**CO2:** Develop professional skills so as to prepare final accounts of a manufacturing concern.

**CO3:** Analyse the concept, procedure and steps to prepare departmental final accounts with allocation of expenses amongst the departments.

**CO4:** Analyse the concept of hire purchase and complete the accounting for hire purchase transactions.

### CO OF SEM I

**COURSE NAME - Cost Accounting (Introduction and Element of Cost) - I**

**COURSE CODE - UA\_FFSL.2**

**CO1:** Understand the basic concepts of costing and how they are presented in the books and how they are different from financial accounting concepts.

**CO2:** Understand concepts of material storage, till their issue for production and acquaint with different levels of inventory. Students would know about different types of materials.

**CO3:** Demonstrate and apply the labour cost concepts in real world business and estimate and take decisions related to labour cost.

**CO4:** Identify the indirect expenses in an organization, including allocation, apportionment and absorption of expenses and computation of overhead rates.





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## CO OF SEM I

**COURSE NAME - Financial Management (Introduction to Financial Management) – I**

**COURSE CODE - UA\_FFSL3**

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**CO1:** Understand the meaning, scope, importance and objectives of financial management and the concepts of profit maximization and wealth maximization.

**CO2:** Discuss the concepts of present value and future value of money by evaluating the techniques of discounting and compounding. Also understand and learn various valuation concepts like IRR, annuity, returns from bonds and stock, etc.

**CO3:** Analysis of EBIT and EPS and different types of leverages and examine their relationship with each other.

**CO4:** Determine various sources of finance like short term, medium term and long term. Categorize finances into owned sources and borrowed sources and would examine the cost involved in their acquisition and use.

**CO5:** Understand various business capital and calculation of the cost of capital via different models.

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## CO OF SEM I

**COURSE NAME - Business Communication – I**

**COURSE CODE - UA\_FFSL4**

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**CO1:** Understand the importance of communication and identify its various channels, methods and modes.

**CO2:** Evaluate the various factors due to which a communication cannot be complete and examine the importance of listening and how to cultivate good listening skills.

**CO3:** Draft different layouts of business letter writing and determine various personnel correspondence like job application letter, preparation of resume, etc.

**CO4:** Develop communication skills like writing, listening, reading & speaking considering the industrial requirements through various activities.







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## CO OF SEM I

**COURSE NAME - Foundation Course - I**

**COURSE CODE - UA\_FFSI.5.1**

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**CO1:** Understand the multi-cultural and demographic variations with respect to rural, urban and tribal diversities in Indian society.

**CO2:** Discuss the current trends in disparities prevailing in the society with special reference to gender inequality and issues faced by people with mental and physical disabilities.

**CO3:** Analyse the issues related to caste system, communalism and regionalism.

**CO4:** Inculcate knowledge of the Constitution of India, understanding political process in India and learning the fundamental duties and rights provided by the Constitution.

**CO5:** Analyze and discuss the political environment in India especially regarding the party system and what role women play in Indian politics.

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## CO OF SEM I

**COURSE NAME - Commerce (Business Environment) - I**

**COURSE CODE - UA\_FFSI.6**

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**CO1:** Recall the fundamental concepts of business and its environment, as well as the importance of cultivating an analytical behaviour towards the business environment.

**CO2:** Analyze the relationship between business ethics, entrepreneurial aspects, and consumerism laws in India, fostering a critical mind-set among students to evaluate and navigate entrepreneurial challenges.

**CO3:** Assess the effectiveness of corporate governance structures, CSR initiatives, and the utilization of carbon credits in achieving sustainable business practices.

**CO4:** Examine the intricate relationships among MNCs, TNCs, FDI, and balance of trade, identifying patterns and trends that shape the complex dynamics of the international business sphere.





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## CO OF SEM I

**COURSE NAME - Business Economics – I**

**COURSE CODE - UA\_FFSL.7**

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**CO1:** Restate the basic cost concepts and assess economic and functional relations and also the basics of market demand, market supply and equilibrium price.

**CO2:** Describe the meaning, significance and types and measurement of elasticity of demand. Also examine the different methods of demand estimation and forecasting.

**CO3:** Develop a comprehensive strategy for optimizing production by integrating the production function and cost analysis along with the knowledge of how to break even based on specific business goals and circumstances.

**CO4:** Compare characteristics of different market structures and demonstrate an understanding of how pricing decisions are influenced in imperfect competition.

**CO5:** Formulate different pricing models with the knowledge of applying them taking reference from case studies.







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## SEMESTER II

### CO OF SEM II

**COURSE NAME - Financial Accounting (Special Accounting Areas) - II**

**COURSE CODE - UA\_FFSIL.1**

**CO1:** Understand the practicability of accounting for proprietary trading concerns from incomplete records.

**CO2:** Evaluate the concept of goods sent on consignment basis and accounting for consignment transactions.

**CO3:** Interpret the concept of branch accounting and prepare branch accounts under debtors and stock and debtors method of accounting.

**CO4:** Understand the process of determining claim amounts in insurance policies for stock loss due to fire.

### CO OF SEM II

**COURSE NAME - Auditing (Introduction and Planning) - I**

**COURSE CODE - UA\_FFSIL.2**

**CO1:** Outline the basic objective of auditing and understand the concepts of errors and frauds, principles of audit and different types of audits.

**CO2:** Construct the factors involved in preparation of audit plan and audit programme and also understand the concept and importance of audit working papers.

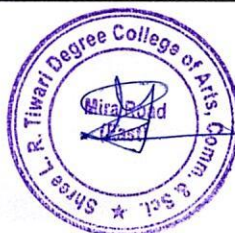
**CO3:** Evaluate the importance of assessment of internal control and internal checks and would also learn about Test check and Audit sampling as audit techniques.

**CO4:** Determine the objectives, basic principles establishing internal audit and its usefulness.

### CO OF SEM II

**COURSE NAME - Innovative Financial Services**

**COURSE CODE - UA\_FFSIL.3**





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**CO1:** Understand the financial service market and its constituents. Assess the growth of financial services and the problems faced by financial services in India.

**CO2:** Recall and discuss the meaning, features of issue management, stock broking and securitization services.

**CO3:** Examine and discuss various financial services and also evaluate leasing and hire purchase services and critically differentiate between leasing, hire purchase and housing finance services.

**CO4:** Compare different types of consumer products, evaluate the growth of plastic money and the growing popularity of credit rating.

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## CO OF SEM II

**COURSE NAME - Business Communication – II**

**COURSE CODE: UA\_FFSII.4**

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**CO1:** Evaluate principles of effective presentation and also effective use of various tools like OHPs and transparencies.

**CO2:** Re-enact group discussions as part of the interview process. Also, assess the need and importance of meetings, conferences and public relations.

**CO3:** Draft different trade letters and design promotional fliers, consumer grievance letters and letters under RTI Act.

**CO4:** Develop comprehensive feasibility and investigative reports, demonstrating proficiency in research, analysis, and presentation skills.

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## CO OF SEM II

**COURSE NAME - Foundation Course II**

**COURSE CODE - UA\_FFSII.5.1**

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**CO1:** Describe the impact of globalized industry with regard to changes in employment and increasing migration and explain the real scenario which has resulted in rise of corporate farming and increased farmer suicides.

**CO2:** Explain the concept, origin and evolution of human rights and also the fundamental rights stated in the Constitution.

**CO3:** Assess the environment, ecology and their interconnectedness.

**CO4:** Discuss the various factors contributing to stress and conflicts in individuals and the society.







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**CO5:** Discuss different methods of responding to conflicts and coping with stress in contemporary society.

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## CO OF SEM II

**COURSE NAME - Business Law (Business Regulatory Framework) – I**

**COURSE CODE - UA\_FFSII.6**

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**CO1:** Recall various definitions and evaluate the provisions of Law of Contract, 1872.

**CO2:** Examine various provisions of the Sale of Goods Act, which includes formation, conditions and warranties in sale.

**CO3:** Compare and contrast different types of negotiable instruments and its applicability in the money market.

**CO4:** Compare and discuss various provisions related to the Consumer Protection Act and discuss rights of consumers in various consumer forums.

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## CO OF SEM II

**COURSE NAME - Business Mathematics**

**COURSE CODE - UA\_FFSII.7**

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**CO1:** Examine the application and calculate ratio, proportion, variation and percentage.

**CO2:** Calculate and evaluate the profit or loss arising out of business transactions.

**CO3:** Recall, relate, discuss and solve practical problems involving the concepts of interest, rate of interest, annuity and instalments.

**CO4:** Describe the various concepts related to equity, preference shares and mutual funds.





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## SEMESTER III

### CO OF SEM III

**COURSE NAME - Financial Accounting (Special Accounting Areas) – III**

**COURSE CODE - UA\_FFSIII.1**

**CO1:** Illustrate the procedure for preparation of final accounts of a partnership firm in case of admission, retirement and death of a partner and develop professional skill to prepare final accounts.

**CO2:** Classify the liabilities under Piecemeal Distribution of Cash and understand Piecemeal Distribution of Cash practically.

**CO3:** Analyse the concept of Amalgamation and all accounting aspects related to amalgamation of firms

**CO4:** Explain the accounting procedure to account for conversion of a partnership firm into a limited company practically.

**CO5:** Compute transactions in foreign currency and calculate exchange rate differences.

### CO OF SEM III

**COURSE NAME - Cost Accounting (Methods of Costing) – II**

**COURSE CODE: UA\_FFSIII.2**

**CO1:** Classify various costs and prepare a cost sheet for manufacturing and trading concerns.

**CO2:** Understand and verify the reasons for difference in the results of cost accounts and financial accounts and reconcile cost and financial statements.

**CO3:** Determine various aspects of contract costing including treatment of profit on incomplete contracts and prepare a contract account.

**CO4:** Discuss various concepts related to process costing and prepare process accounts and statements of joint products and by-products.







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## CO OF SEM III

**COURSE NAME - Taxation – II (Direct Taxes Paper – I)**

**COURSE CODE - UA\_FFSIII.4**

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**CO1:** Identify the technical terms related to Income Tax.

**CO2:** determine the residential status of an individual and scope of total income.

**CO3:** Compute income from salaries, house property, business/profession, capital gains and income from other sources.

**CO4:** Discuss the various benefits/deductions under Chapter VI-A of the Income Tax act, 1961.

**CO5:** Compute the net total income of an individual.

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## CO OF SEM III

**COURSE NAME - Information Technology in Accountancy – I**

**COURSE CODE - UA\_FFSIII.6**

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**CO1:** Recall the origin of computers and discuss the concepts like hardware, software, networking and its topologies.

**CO2:** Assess the use of MS Word, MS Excel and PowerPoint in day-to-day business and its wide features and characteristics.

**CO3:** Evaluate the use of web browsers, optimization of search engines and other information searching tools.

**CO4:** Discuss the use of the internet in day-to-day life and its risk, security considerations and legal issues.

**CO5:** Describe in detail the emergence of e-commerce that has changed the dynamics of doing business.





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## CO OF SEM III

**COURSE NAME - Business Law (Business Regulatory Framework) – II**

**COURSE CODE: UA\_FFSIII.8**

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**CO1:** Analyze various beneficial social legislative measures, rights and liabilities of partners and outsiders.

**CO2:** Recollect and discuss the nature of LLP, its merits and process of winding up of LLP.

**CO3:** Discuss the provisions relating to health, safety and welfare measures for the workers and examine the penalty provisions in case of non-compliance.

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## CO OF SEM III

**COURSE NAME - Business Economics – II**

**COURSE CODE: UA\_FFSIII.9**

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**CO1:** Understand the concept of macroeconomics and various circular flows of income.

**CO2:** Compare and discuss various concepts in money supply, demand for money, prices, inflation and monetary policy.

**CO3:** Explain public finance, major fiscal functions and related concepts in-depth and detail.

**CO4:** Understand and learn the mechanism of public revenue, public expenditure and public debt.

**CO5:** Understand and learn constituents of fiscal policy, its instruments and union budget.

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## CO OF SEM III

**COURSE NAME - Foundation Course (Contemporary Issues) -III**

**COURSE CODE - UA\_FFSIII.7.2**

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**CO1:** Assess violations of human rights on the basis of caste, tribe, gender and disabilities and their redressal mechanisms and discuss the legal rights bestowed upon by the Constitution of India.

**CO2:** Describe environmental disaster and its impact on people and the society.

**CO3:** Discuss the ancient cultures, practices and the development of science.

**CO4:** Discuss the importance of effective listening, types of communication and barriers to effective communication.







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## SEMESTER IV

### CO OF SEM IV

**COURSE NAME - Financial Accounting (Special Accounting Areas) IV**

**COURSE CODE – UA\_FFSIV.1**

**CO1:** Apply formats of company final accounts as per Indian Company's Act, 2013 in practical manner with notes to accounts.

**CO2:** Apply the provisions concerning the redemption of preference shares from the Company's Act, 2013, to solve practical problems related to real-world scenarios.

**CO3:** Compare various types of redemption of debentures and preference share also they are able to understand provisions regarding redemption of debentures.

**CO4:** Understand the conversion of foreign currency into Indian currency and solve practical problems about foreign branches.

**CO5:** Classify appropriate basis for allocation regarding profit prior to incorporation and solve its practical problems.

### CO OF SEM IV

**COURSE NAME - Management Accounting (Introduction to Management Accounting)**

**COURSE CODE – UA\_FFSIV.2**

**CO1:** Understand the significance of basic concepts, importance & functions of management accounting.

**CO2:** Illustrate the vertical format of financial statements, and also tools of financial analysis such as trend analysis, comparative analysis and Common Size Statement.

**CO3:** Calculate various ratios and discuss the significance and use of the various ratios.

**CO4:** Understand the various reasons for actual cash flow in an organization and prepare and understand cash flow statements using indirect methods as per AS3.

**CO5:** Determine the concept of working capital fund and calculate the estimated working capital requirement of the entity.





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## CO OF SEM IV

**COURSE NAME - Taxation III (Direct Taxes II)**

**COURSE CODE – UA\_FFSIV.4**

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**CO1:** Students would examine the need for introduction of clubbing in Income tax and they would be aware of the different clubbing provisions

**CO2:** Students would be able to apply provisions of set off & carry forward of losses from different heads of income.

**CO3:** Students would be able to compute tax liability of Individuals and HUFs.

**CO4:** Students would be able to compute total income of partnership firms and also the maximum remuneration payable to the partners.

**CO5:** Students would discuss and describe the concept of return filing and would list the various types of returns and their due dates

**CO6:** Students would recall and discuss different provisions of TDS and their rates. They would compute advance tax. They would also discuss the levy of interest under different sections of the Income Tax Act.

**CO7:** Students would appreciate the need for DTAA and would be aware of the provisions of the same.

**CO8:** Students would compare and contrast tax planning vis-à-vis tax evasion and tax avoidance.

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## CO SEM IV

**COURSE NAME - Information Technology in Accountancy II**

**COURSE CODE – UA\_FFSIV.6**

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**CO1:** Acquaint and discuss business process management, its automation and life cycle.

**CO2:** Explain development and design of computerized accounting systems and they would be able to discuss the practical use of Tally software.

**CO3:** Examine and demonstrate the role of MIS reporting in a computerized environment.

**CO4:** Understand and appraise auditing in a computerized environment.







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## CO: SEM IV

### COURSE NAME - Foundation Course- Contemporary Issues- IV

### COURSE CODE – UA\_FFSIV.7.2

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**CO1:** Determine needs and importance of rights of consumers, right to information, protection of citizens'/public interest and citizens' charters, public service guarantee acts.

**CO2:** Determine various approaches to ecology, environmental principles-1 and environmental principles-2 in detail.

**CO3:** Examine significant modern technologies, features and its applications and issues of control, access and misuse of technology.

**CO4:** Discuss detailed information on competitive examinations- the pattern, eligibility criteria and local centres and different soft skills required for competitive examinations.

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## CO: SEM IV

### COURSE NAME - Business Law (Company Law) III

### COURSE CODE – UA\_FFSIV.8

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**CO1:** Understand 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.

**CO2:** Analyze the concept of Consent & free consent, compare types of agreements and contracts, different modes of discharge of contracts, breach of contracts and remedies for the aggrieved parties.

**CO3:** Determine rules regarding the contract of indemnity & guarantee, contract of bailment, contract of pledge and contract of agency and types of agents.

**CO4:** Understand 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.

**CO5:** Compare various provisions related to The Negotiable Instrument Act, 1881 with Amendment Act, 2015 and discuss rules related to bills of exchange, promissory note and Cheque.





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## CO OF SEM IV

**COURSE NAME - Research Methodology in Accounting and Finance**

**COURSE CODE - UA\_FFSIV.9**

**CO1:** Discuss the concepts of research, its features, objectives, its different types and the formulation of research problems.

**CO2:** Formulate hypothesis and different research designs

**CO3:** Assess different methods and sources of data collection and it's processing by use of different software's.

**CO4:** Acquaint the various layouts and ways of writing research reports.



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## SEMESTER V

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### CO OF SEM V

**COURSE NAME - Financial Accounting – V**

**COURSE CODE – 44801**

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**CO1:** Understand the concept of amalgamation, acquisition and external reconstruction and purchase consideration by various methods of calculation and solving practical problems after considering procedure in AS14.

**CO2:** Determine the concept of internal reconstruction and solve problems after considering adverse situations of the company and provisions regarding internal reconstruction.

**CO3:** Describe underwriter and can calculate the liability of Underwriter.

**CO4:** Formulate liquidation of joint to stock company as per procedure.

**CO5:** Examine the concept of buy back of shares and all legal provisions regarding calculation of buyback.

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### CO OF SEM V

**COURSE NAME - Financial Accounting – VI**

**COURSE CODE – 44802**

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**CO1:** Acquaint with the provisions of Banking Regulation Act, 1949 and prepare final accounts for banking companies.

**CO2:** Classify various general insurance policies, explain the working of insurance companies and prepare the final accounts of general, fire and marine insurance companies.

**CO3:** Discuss various provisions related to non-banking financial companies and prepare their final accounts.

**CO4:** Compute goodwill using the maintainable profit and super profit method and valuation of shares under intrinsic value method, yield method and fair value method.

**CO5:** Explain advantages of doing business in an LLP form of organisation and prepare financial statements of a limited liability partnership.





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## CO OF SEM V

**COURSE NAME – Cost Accounting – III**

**COURSE CODE – 44803**

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**CO1:** Evaluate the importance of uniform costing and know the difference between uniform costing and inter firm comparison.

**CO2:** Differentiate between integrated and non-integrated systems of accounting, nominal ledger and other control accounts and would prepare cost control accounts.

**CO3:** Recall and discuss composite units required to compute the per unit cost for pricing of services and compute cost of hospital service, transport service and hotel service.

**CO4:** Compute the value of work in process and evaluate the need for inter process transfers at profit.

**CO5:** Analyse the difference between traditional costing systems and activity based costing and identify the cost drivers and its impact in computing the cost of production.

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## CO OF SEM V

**COURSE NAME - Financial Management – II**

**COURSE CODE – 44804**

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**CO1:** Determine the need and importance of strategic financial management, profit maximisation, wealth maximisation and the relationship of finance to economics and accounting.

**CO2:** Identify the practical issues relating to the time value of money and the different methods of evaluating investment proposals. Analyze different techniques of capital budgeting, risk analysis in capital budgeting.

**CO3:** Determine various sources of capital employed by a company and its impact on the wealth of the shareholders.

**CO4:** Discuss and describe the functioning of Mutual funds and Bond Valuation and its significance as a form of investment.

**CO5:** Evaluate the impact of credit policies of an organisation on the overall profitability of the business.







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## CO OF SEM V

**COURSE NAME – Taxation IV (Indirect Taxes II)**

**COURSE CODE – 44806**

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**CO1:** Explain the basic concepts, definitions and terms related to Goods and Service Tax (GST).

**CO2:** Compare the concept of forward charge mechanism, reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime.

**CO3:** Discuss the concept of supply along with the rules related to time, place and value of supply.

**CO4:** Elucidate the compliance related to documentation under the new indirect tax regime.

**CO5:** Compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit.

**CO6:** Analyse the persons liable for registration and the persons not required to obtain registration under the GST law.

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## CO OF SEM V

**COURSE NAME – Management II (Management Application)**

**COURSE CODE – 44809**

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**CO1:** Familiarize students with Marketing management concept and operation and strategies. Make Students aware marketing management as a career that offers employment opportunities

**CO2:** Make student understand many practical cases of production management. Give student knowledge about career opportunities available in production management

**CO:** Student can able to understand terminology of HRM management. Student will acquaint with legal and ethical aspect of HRM management.

**CO4:** This section will help to create awareness about emerging trends in financial management. Those students who wish to be in this field must be creative and should have new ideas to promote their business.





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## SEMESTER VI

### CO OF SEM VI

**COURSE NAME - Financial Accounting – VII**

**COURSE CODE – 85601**

**CO1:** Construct final account statements for electricity companies.

**CO2:** Prepare final accounts for housing & consumer cooperative societies.

**CO3:** Discuss the various concepts and terms used in investments in fixed and variable income bearing securities and prepare an investment account for an investor.

**CO4:** Compute NAV of Mutual Fund and describe SEBI guidelines pertaining to mutual funds.

**CO5:** Discuss and describe the process of development of accounting standards in India, international organizations engaged in accounting harmonization, role of IASB in developing IFRS and convergence of Ind AS with IFRS.

### CO OF SEM VI

**COURSE NAME – Cost Accounting IV**

**COURSE CODE – 85602**

**CO1:** Recall the objectives of budgeting and budgetary control and construct various functional budgets.

**CO2:** Construct statements of marginal costs and calculate various marginal costing ratios.

**CO3:** Solve various decision-making problems that take place in business.

**CO4:** Recall the need for variance analysis and compute material, labour, variable overheads, fixed overheads, sales and profit variances.

### CO OF SEM VI

**COURSE NAME – Financial Management III**

**COURSE CODE – 85603**

**CO1:** Examine various concepts in business valuation and compute NAV of mutual funds and discuss SEBI guidelines pertaining to mutual funds.







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**CO2:** Analyse the concept of mergers and acquisitions, its benefits and determine the exchange ratios.

**CO3:** Recall and discuss the meaning, importance and forms of corporate restructuring and takeovers.

**CO4:** Analyze the fundamentals of lease and hire purchase financing and compute cash flows from lease and hire purchase instalments.

**CO5:** Discuss key features of working capital financing, factoring, calculating yield of commercial papers and certificate of deposits, maximum permissible bank finance.

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## CO OF SEM VI

**COURSE NAME – Taxation V (Indirect Taxes III)**

**COURSE CODE – 85604**

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**CO1:** Describe payment of tax and refund of tax with reference to indirect taxes.

**CO2:** Formulate provisions related to filing of returns.

**CO3:** Discuss important aspects such as audit and assessment

**CO4:** Examine custom duties in taxation.

**CO5:** Analyze different customs duties with a practical approach.

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## CO OF SEM VI

**COURSE NAME – Economics Paper III (Indian Economy)**

**COURSE CODE – 85607**

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**CO1:** Understand the functioning and the problems of the Indian economy and give insight to the agriculture sector in it.

**CO2:** Compare industrialization and growth of the industrial sector in India pre and post liberalization.

**CO3:** Determine the role of the service sector and external sector in the Indian economy.

**CO4:** Elucidate the concept of money and banking sector in the Indian economy.





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## CO OF SEM VI

**COURSE NAME – Project Work II**

**COURSE CODE – UA\_FFSVI.8**

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**CO1:** Understand the differences between capital and revenue and apply this knowledge to practical scenarios. Also, explain stock Valuation and execute the preparation of Stock Reconciliation Statements according to ICAI standards.

**CO2:** Apply knowledge and comprehension skills to develop the professional capabilities necessary for preparing final accounts specifically for manufacturing concerns.

**CO3:** Analyze the concept, methodologies, and procedural steps involved in crafting departmental final accounts and evaluate and assess the allocation of expenses among various departments, demonstrating higher-order thinking skills.

**CO4:** Evaluate the concept of hire purchase and then synthesize their understanding by effectively completing the accounting procedures associated with hire purchase transactions, requiring a synthesis of knowledge and a deep level of evaluation.



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