



**Programme Outcomes and Course Outcomes**  
**Bachelor of Commerce (Accounting & Finance)**  
**(BAF)**

Navneet Education Society's  
**NAVNEET COLLEGE**  
**OF COMMERCE & SCIENCE**

*Recognised under Section 2(f) of the UGC Act, 1956*

# Bachelor of Commerce (Accounting & Finance)

## Program Outcomes

PO1: This program offers in-depth knowledge in accounting and financial subjects by different means such as classroom teachings, seminars, and projects industrial visits, expert talks etc.

PO2: This course helps students to acquire knowledge in the field of accounting, taxation, auditing, financial accounting, taxation, managerial economics, and business law and business communications.

PO3: After the completion of BAF course, students have various career options to choose from. Those who are keen to go for further studies can go for MBA in Finance which is one of the most common options after graduation.

PO4: The major advantage of opting BAF is that the students have a better understanding as well as have an in depth understanding in the field as they specialize and emphasize more in accounting and finance to be able to apply the knowledge gained through theory and practical experience in the real business world.

## Course Outcomes

### FYBAF – SEMESTER – I

#### **COURSE TITLE: FOUNDATION COURSE-1:**

CO1:- The objective of this subject is to make the students socially aware of their societal problems.

CO2:-To broaden the mind of students on a wide range of topics like communalism, regionalism, linguist and castes and sensitize them towards Indian society.

#### **COURSE TITLE: COST ACCOUNTING-1:**

CO1:-To teach the concept of Material Cost, Stock Valuation, Labour Costs and Overheads calculation.

CO2:-To prove to be a helping hand for the students in their career to be more independent and challenging in the field of costing and to assess the required properties and system of costing effectively incorporates and industries.

#### **COURSE TITLE: FINANCIAL ACCOUNTING: -1**

CO1:-To gain knowledge of different accounting standards and its application while preparing Final Accounts, Departmental Accounts, Hire Purchase Accounting and Inventory Valuation.

CO2:-To enable the students to prepare firm's performance to external parties such as creditors and tax authorities.

**COURSE TITLE: FINANCIAL MANAGEMENT:**

CO1:-To understand the different types of leverages and its practical usage.

CO2:-To acquire practical skills for calculation of different measures of central tendencies.

**COURSE TITLE: BUSINESS ECONOMICS:**

CO1:-To teach the student how to apply the economic principles in business decision making.

CO2:-To enlighten with topics such as Demand and Supply Analysis, Market structure and Pricing Methods.

**COURSE TITLE: BUSINESS COMMUNICATION:**

CO1:-To teach the concept and different channels of communication used in the corporate sector and how to communicate effectively.

CO2:- To provide practical skills such as letter writing and resume writing are enhanced.

**COURSE TITLE: BUSINESS ENVIRONMENT:**

CO1:-To provide the students an insight as to how the external and internal factors affect the business performance and decision making.

CO2:-The students are also taught how to analyse the environment.

## FYBAF – SEMESTER – II

**COURSE TITLE: FOUNDATION COURSE:**

CO1:-To make the students socially aware of their societal problems and they can develop healthy personality by understanding values, ethics and to manage conflicts in the life.

CO2:-The course covered topics of Globalisation, Indian Society, Ecology, Human Rights, Stress and Conflict Management and Contemporary Societal Challenges.

**COURSE TITLE: FINANCIAL ACCOUNTING:-2**

CO1:-Students are taught Accounting from Incomplete records, Consignment Accounts, Branch Accounts and Fire Insurance Claims.

CO2:- To provide the students a wide range of topics like classification of Income and expenditure, Accounting standard, Issue of shares, stock valuation, Hire purchase And Final Accounts.

**COURSE TITLE: BUSINESS LAW:**

CO1:-To help understand and appreciate the basic principles of law while dealing with different types of contracts, sale of goods, and consumer protection among others.

CO2:-To lay down the foundation for important legal matters and how a contractual obligation may influence corporate decisions.

**COURSE TITLE: BUSINESS COMMUNICATION:**

CO1:-To enable to develop the understanding of different presentation skills.

CO2:-The presentation and writing skills are enhanced.

**COURSE TITLE: BUSINESS MATHEMATICS:**

CO1:-To enhance a person's reasoning, problem solving skills, and in general, the ability to think.

CO2:-Business Mathematics also form an important part of accounting, and many accountancy companies prefer graduates with joint degrees with mathematics rather than just an accountancy qualification.

**COURSE TITLE: FINANCIAL SERVICES**

CO1:-Financial services are the economic services provided by the finance industry, which encompasses a broad range of businesses.

CO2:- To learn the innovative services available helps in broadening the horizon of our knowledge making us versatile.

**COURSE TITLE: AUDITING:**

CO1:-With the need of detailed, transparent, informative and accurate financial information in financial sector, the role of auditor is increasing manifold.

CO2:-The subject of auditing exactly caters to this element, as the students will learn how to form a true and fair view on the financial statements using various auditing aspects.

## SYBAF – SEMESTER – III

**COURSE TITLE: FINANCIAL ACCOUNTING:-**

CO1:- To enable the students to combine practical and theoretical knowledge of financial accounting.

CO2:- To prepare firm's performance to external parties such as creditors and tax authorities.

**COURSE TITLE: COST ACCOUNTING: -**

CO1:-To enable the students to understand the different cost control systems efficiently by distinguishing cost accounting and financial accounting in two separate forms and to assess the price of different kinds of services such as transport and hospitals.

CO2:-To prove to be a helping hand for the students in their career to be more independent and challenging in the field of costing and to assess the required properties and system of costing effectively incorporates and industries.

**COURSE TITLE: DIRECT TAX:-**

CO1:-To aim to test the student's ability to understand the basic principles underlying in direct Taxation.

CO2:-Direct Taxation is a policy commonly used to generate Tax Revenue.

**COURSE TITLE: INFORMATION TECHNOLOGY IN ACCOUNTING-I**

CO1:-To help the students to get acquainted with basic concept of Computer along with its storage, hardware and software, and also understand the different types of Networks and their Typologies.

CO2:-To learn the office Automation completely and to make use it in their practical life for making projects to do calculation to solve problems and also to make presentation.

**COURSE TITLE: BUSINESS LAW:-**

CO1:-To help to demonstrate an understanding of the legal environment of business. It covers INDIAN PARTNERSHIP ACT-1932, LIMITED LIABILITY PARTNERSHIP ACT-2008, and FACTORIES ACT-1948.

CO2:-To understand and appreciate the basic principles of law while dealing with business transactions and also engaging workers in a factory.

**COURSE TITLE: FINANCIAL MARKET OPERATION.**

CO1:-To provide a large array of financial products, with varying risk and pricing structures as well as maturity, a well-developed financial system offers products to participants that provide borrowers and lenders with a close match for their needs.

CO2:- To identify Individuals, businesses, and governments in need of funds can easily discover which financial institutions or which financial markets may provide funding and what the cost will be for the borrower.

**COURSE TITLE: ECONOMICS:-**

CO1:-The syllabus is divided into four units covering all major aspects of MACRO-ECONOMICS.

CO2:-To understand the functioning of the economic system and the role of institutions, groups and region within that system.

## SYBAF – SEMESTER – IV

**COURSE TITLE: INFORMATION TECHNOLOGY IN ACCOUNTANCY**

CO1:-To understand Business Processes in the areas of Accounting, Purchase, Sales and Finance, Business Process Management its Principles, life cycle and Theories through Automation.

CO2:-To make students familiar with Use of IT in accountancy and Computerized accounting system with its uses, benefits, role and need.

**COURSE TITLE: FINANCIAL ACCOUNTING:-**

CO1:-To report the financial result of a company's operations.

CO2:-To get brief information of the preparations of financial statements.

**COURSE TITLE: MANAGERIAL ACCOUNTING:-**

CO1:-To get quick information and to make quick decisions for the company.

CO2:-To compile data necessary for sound management decisions.

**COURSE TITLE: COMPANY LAW**

CO1:-To understand and appreciate the basic principles of corporate law, its intricacies, the what and how of company formation and relations between management and Company as well as shareholders.

CO2:-To know by Company law how corporations, investors, stakeholders, Directors, shareholders interact with each other in the practical life.

**COURSE TITLE: DIRECT TAXATION**

CO1:-To know the basic knowledge of how is tax calculated and get practical knowledge of taxation.

CO2:-To know by Company law how corporations, investors, stakeholders, Directors, shareholders interact with each other in the practical life.

**COURSE TITLE: RESEARCH METHODOLOGY**

CO1:-To broaden the minds of students on the types, concepts and various stages of research and its implications on accounting and finance.

CO2:- To help the students to analyse the importance of various elements of research like Hypothesis, research design, sampling, data collection, primary data, secondary data, data Processing, data analysis.

**COURSE TITLE: FOUNDATION COURSE-2 (INTRODUCTION TO MANAGEMENT)**

CO1:- Management is necessary for the successful running of the organization irrespective of the type, form size and nature.

CO2:-This subject provides a comprehensive introduction to the study of management.

## TYBAF – SEMESTER – V

**COURSE TITLE: FINANCIAL ACCOUNTING V:-**

CO1:-To enable the student to combine practical and theoretical knowledge of financial accounting.

CO2:-To understand the concept of amalgamation and mergers and the situations, when to opt for external and internal reconstruction.

**COURSE TITLE: FINANCIAL ACCOUNTING VI:-**

CO1:-To study in-depth study of non-banking financial companies, banking and non-incurrence companies.

CO2:- To gain knowledge of various acts on financial statements of the concern.

**COURSE TITLE: COST ACCOUNTING III:-**

CO1:-To understand the process of understanding and implementing uniform costing and inter firm comparison.

CO2:-To provide practical knowledge of integrated and Non-integrated system. Students are able to calculate cost of various individual products manufactured to charge appropriate selling price.

**COURSE TITLE: MANAGEMENT APPLICATIONS II:-**

CO1:-To understand the importance of marketing management, strategies, product development to develop a better understanding.

CO2:-To understand human resource its nature and methods to develop HR. Students understand the Financial Management its various function, the various financial requirements and how to avoid.

**COURSE TITLE: TAXATION III (Indirect tax):-**

CO1:-To gain knowledge of various deductions or tax saving opportunities. Students learn the rate at which the income will be chargeable to tax under different heading.

CO2:-To acquaint with provision of GST law, an indirect –both theory and examples.

With the help of Case studies and problems the students have firm grip on the legal as well as the practical aspects of Tax.

**COURSE TITLE: FINANCIAL MANAGEMENT II:-**

CO1:-Financial management helps in dividend policies and its impact on shareholders.

CO2:-To manage liquidity and holding optimal level of liquid assets. Helps acquire analytical attitude while solving financial issues.

## TYBAF – SEMESTER – VI

**COURSE TITLE: FINANCIAL ACCOUNTING VII:-**

CO1:-Financial accounting is the process of recording, summarizing and reporting the myriad of transactions resulting from business operations over a period of time.

CO2:-These transactions are summarized in the preparation of financial statements, including the balance sheet, income statement and cash flow statement that record the company's operating performance over a specified period.

**COURSE TITLE: COST ACCOUNTING:-**

CO1:-To enable the students to understand the different cost control systems efficiently by distinguishing cost accounting and financial accounting in two separate forms and to assess the price of different kinds of services such as transport and hospitals.

CO2:- To be a helping hand for the students in their career to be more independent and challenging in the field of costing and to assess the required properties and system of costing effectively incorporates and industries.

**COURSE TITLE: FINANCIAL MANAGEMENT:-**

CO1:-Financial management refers to planning, organizing, directing and controlling the financial undertakings in an organization.

CO2:- To learn Investment of funds at lower cost, maximizing profits in shorter term, growth of capital value in the long run.

**COURSE TITLE: TAXATION – V (INDIRECT TAXES – III)**

CO1:-To acquaint with provision of GST law, an indirect tax – both theory and examples case studies and problems. With the help of which they have firm grip on the legal as well as the practical aspects of the tax.

CO2:-An indirect tax is a tax that is imposed on a transaction. Contrast this with a direct tax which is a tax imposed directly on a property, an entity, or a person.

**COURSE TITLE: ECONOMICS**

CO1:-Economics affects our daily lives in both obvious ways and more subtle ways. From an individual perspective, economics frames many choices we have to make about work, leisure, consumption and how much to save.

CO2:-Our lives are also influenced by broader economic trends, such as inflation, interest rates and economic growth. Force we have little control over but can change our lives.

