

**MATRUSHRI KASHIBEN MOTILAL PATEL SENIOR COLLEGE OF COMMERCE &
SCIENCE, THAKURLI (EAST)**

PROGRAM: F.Y.BAF

SEM-I

COURSE: COST ACCOUNTING-I

LEARNING OBJECTIVES:

- To make student aware about the new branch of accounting that is cost accounting
- To make student aware about the material cost
- To make the student aware about the how to calculate the labour cost
- To familiarize the students with concept of overheads

LEARNING OUTCOMES:

- Understanding the concept of cost accounting
- Understanding of how to calculate the material cost and methods of valuation of stock
- Learning of different methods of calculating labour cost
- Learning of different methods of calculation of overheads

COURSE: FINANCIAL ACCOUNTING-I

LEARNING OBJECTIVES:

- To develop knowledge of accounting standards by ICAI and Accounting Standards various AS.
- TO Apply accounting and financial management in making final accounts/ financial statements of manufacturing concern.
- To understand Accounting transactions of departmental Accounts.
- To know Capital, Revenue & Deferred Revenue Expenditure & Receipts.

LEARNING OUTCOMES:

- Students acquired practical knowledge of financial statements of Manufacturing Concern.
- Better understanding Departmental Accounts.
- Improves knowledge of accounting standards by ICAI.
- Allocate Expenditures & Receipts under different heads.

COURSE- FINANCIAL MANAGEMENT

LEARNING OBJECTIVES:

- To make students aware about the financial management in business world
- To develop financial managerial skill
- To make students learn effective financial strategies
- To train students for problem solving approach.

LEARNING OUTCOMES:

- Better understanding of financial management.
- Understanding the concept of business risk financial risk.
- Raised practical knowledge for business world.
- Importance of financial management understood.

COURSE- BUSINESS COMMUNICATION

LEARNING OBJECTIVES:

- To make students aware about the mannerism of communication used in corporate or business.
- To develop the skills that maximize team effectiveness.
- To make students learn effective business writing for job applications.
- To train students for developing and delivering effective presentations.

LEARNING OUTCOMES:

- Better understanding of business communication.
- Understanding the drafting of letters for job applications.
- Raised confidence while presenting.
- Importance of synergy is understood.

COURSE- COMMERCE I – BUSINESS ENVIRONMENT-I

LEARNING OBJECTIVES:

- To make students familiar with Business and its Environment.
- To make students aware business and society relations
- To make students develop knowledge about contemporary issues.
- To make students understand about International Business Environment.

LEARNING OUTCOMES:

- Better understanding of business and environmental analysis concept.
- Understanding the importance of business ethics, business entrepreneurships and consumerism
- Understanding the impact of carrying out CSR activities
- Awareness of about Foreign Trade in India

COURSE- FOUNDATION COURSE-I

LEARNING OBJECTIVES:

- To equip students with CONCEPT OF Disparity
- To understand the Indian Constitution
- To make students learn about various aspects of political processes
- To understand Indian Society

LEARNING OUTCOMES:

- A sound knowledge of Indian Society
- Deep study of Disparity
- Understanding of Indian constitution
- Sound knowledge of 73rd & 74th Amendments

COURSE- BUSINESS ECONOMICS-I

LEARNING OBJECTIVES:

- To equip students with demand analysis
- To understand scope & importance of business economics
- To make students learn demand & supply decisions
- To understand market structure

LEARNING OUTCOMES:

- A sound knowledge of business economics & pricing practices
- Deep study of market structure & its equilibrium
- Various pricing practices understood
- How to do demand & supply decisions

PROGRAM: F. Y. BAF

SEM-II

COURSE: FINANCIAL ACCOUNTING-II

LEARNING OBJECTIVES:

- To understand the accounting from incomplete records of proprietary trading concern.
- To introduce classification of Branches, Accounting for Dependent Branch not maintaining full books.
- The course aim to introduce Accounting for Consignment transactions.
- To know about fire insurance claims, computation of loss of stock by fire.

LEARNING OUTCOMES:

- Students have learned accounting for consignment transactions.
- Better understanding of fire insurance claim as per insurance policy.
- Develops understanding all the concepts of dependent branch & independent branch
- Improves understanding in making proper final accounts statements from incomplete records.

COURSE- AUDITING

LEARNING OBJECTIVES:

- To make students aware about what is auditing. .
- To make students to learn different techniques procedure of Auditing
- To make students aware about audit Assignments
- To make them understand norms About Company Audit

LEARNING OUTCOMES:

- Better understanding of Audit Techniques.
- Understanding the concept vouching and verification.
- Raised practical knowledge for Audit.
- Importance of Audit technique procedure understood.
- Better understanding of Case studies connect with Audit

COURSE- BUSINESS COMMUNICATION II

LEARNING OBJECTIVES:

- To make students learn about the basics of group communication.
- To familiarize students with the trade letters and its pragmatic application.
- To conduct mock interviews and group discussions for students.
- To train students for presentation to be delivered at work place.

LEARNING OUTCOMES:

- Develops the understanding for group communication.
- Practice of trade letters for better understanding of business correspondence.
- Mock interviews and Group discussions raises the confidence of students for future.
- Enhances the skills of presenting in front of delegates.

COURSE- FOUNDATION COURSE II

LEARNING OBJECTIVES:

- To make students learn about the impact of globalization in our Indian economy.
- To create awareness about the Human Rights and fundamental rights.
- To enable the students to understand the environmental problems which we face.
- To understand the concepts of stress and conflict.
- To train students for coming up with strategies to face stress and conflict.

LEARNING OUTCOMES:

- Develops the knowledge of the LPG policy and its effect in our economy.
- It makes them aware about their own basic rights.
- Environmental consciousness is created and reduces disposal of wastes in the open.
- Enhances the ability to cope up with stress and conflict in their life.

COURSE-LAW

LEARNING OBJECTIVES:

- To understand the basic terms used in law
- To aware the consumers about goods & services
- To orient students about various negotiable instruments
- To develop understanding about legal terms, object & remedies

LEARNING OUTCOMES:

- Better understanding of rules & regulations of Indian contract Act
- Formation of contract of sale, sale by auction
- Insight about promissory note, bill of exchange & Cheque
- Various kinds of deficiency in goods & services

COURSE- Business Mathematics

LEARNING OBJECTIVES:

- To understand proficiency in Critical thinking.
- To develop understanding and knowledge of Problem solving.
- To make the students aware about Effective communication IN MATHEMATICS.
- construct proofs using mathematical induction
- Seek employment in other math-related fields will obtain it.

LEARNING OUTCOMES:

- formulate and solve abstract mathematical problems
- RATIO, PROPORTION AND PERCENTAGES -The instructional goal is to explore simple equations and percent problems.
- TRADE AND CASH DISCOUNTS - The instructional goal is to explore applications involving discounts.
- INTEREST AND ANNUITY - The instructional goal is to explore simple and compound interest and promissory notes.

PROGRAM: S.Y.BAF

SEM-III

COURSE: TAXATION-II

LEARNING OBJECTIVES:

- To familiarize the students with basic concepts of TAXATION.
- To develop understanding and knowledge of taxation policy, computation & Calculation of tax liability.
- To make the students Tax planning in Business.
- To develop tax plan in case of Individual assessee or any business assessed by way giving some case studies.

Learning Outcomes:

- Better understanding of Taxation Process
- Understanding impact of Taxation on Business.
- Importance of Tax Planning for Business success
- Tax consultant as Career option.

COURSE: INFORMATION TECHNOLOGY IN ACCOUNTANCY-I

LEARNING OBJECTIVES:

- To learn basic concepts of Information Technology, its support and role in Accountancy.
- To learn basic knowledge about computers, networks and information technology.
- To understand basic concepts of Email, Internet and websites, domains and security therein.
- To understand E-Commerce & its supporting area.
- To recognize security aspects of E-commerce in business, highlighting electronic transactions, advanced security features.

Learning Outcomes:

- To provide exposure to the students about information technology, networks and MS Office.
- To provide them with the fundamental knowledge of the use of computers in business.
- To understand the various concepts of E-Commerce.

COURSE: FINANCIAL ACCOUNTING –III

LEARNING OBJECTIVES:

- To understand the meaning & essential elements of a partnership firm.
- To learn the need content of amalgamation.
- To learn the steps to maintain the profit & appropriation Account.
- To understand the stages & need of conversion of partnership firm into Ltd. company.

Learning Outcomes:

- Improves understanding Profit & Loss appropriation account.
- Developed skills of various essential elements of partnership such as admission of partner, treatment of goodwill etc.
- Understood the need for amalgamation & various procedure.
- Students acquired practical knowledge about the steps of conversion of a firm into a company.

COURSE: AUDITING- II

LEARNING OBJECTIVES:

- To make students aware about techniques of Auditing. .
- To make students to learn different techniques of Auditing
- To make students aware about Auditing Standers
- To make them understand norms About Company Audit

LEARNING OUTCOMES:

- Better understanding of Audit Techniques.
- Understanding the concept vouching and verification.
- Raised practical knowledge for Audit.
- Importance of Audit technique procedure understood.

COURSE- FC (FINANACIAL MARKET OPERATION)

LEARNING OBJECTIVES:

- To familiarize the students with basic concepts of Financial market operations.
- To develop investment planning and future cash inflow
- To make the students aware about current trends in the financial market
- To develop and encourage the students to understand the capital market

LEARNING OUTCOMES:

- Better understanding of financial management
- Understanding impact of savings on investment
- Importance of capital market and various investment measures
- Finance as a base of growth of a system

COURSE- BUSINESS REGULATORY FRAMEWORK- BUSINESS LAW II**LEARNING OBJECTIVES:**

- To provide exposure to students about the Business Regulatory frame work of India.
- To create awareness about select laws concerning business activities.
- To familiarize students that the main objectives of Partnership Act.
- To make students understand partnership include bringing together the skills and resources of multiple business owners to create a whole that is bigger and better than the sum of its parts.
- To make students understand the legal aspects related to all the miscellaneous acts of Business Regulatory frame work

LEARNING OUTCOMES:

- Develops the understanding for the various concepts of Business Regulatory frame work.
- Awareness of relations of partners with one another.
- Better understanding duties and rights of partners.
- Improves the knowledge of various acts with the objectives and applicability.

COURSE- BUSINESS ECONOMICS-III

LEARNING OBJECTIVES:

- To familiarize the students with basic concepts of business Economics.
- To develop understanding and knowledge of applying economic concepts in real life
- To make the students aware about current trends in business cycles and employment
- To develop and encourage the students to understand the government policies

LEARNING OUTCOMES:

- Better understanding of Business Economics
- Understanding impact of business cycles on employment.
- Importance of monetary and fiscal policy in growth and development
- Economics as a base of money management

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SEM-IV

COURSE: TAXATION-III

LEARNING OBJECTIVES:

- To familiarize the students with basic concepts of TAXATION.
- To develop understanding and knowledge of taxation policy, computation & Calculation of tax liability.
- To make the students Tax planning in Business.
- To develop tax plan in case of Individual assessee or any business assessed by way giving some case studies.

LEARNING OUTCOMES:

- Better understanding of Taxation Process
- Understanding impact of Taxation on Business.
- Importance of Tax Planning for Business success
- Tax consultant as Career option.

COURSE: INFORMATION TECHNOLOGY IN ACCOUNTANCY –II

LEARNING OBJECTIVES:

- To discuss on the meaning and classification of Business process.
- To conduct a study on business process management and its life cycle.
- To study the automation in accounting system.
- To impart knowledge on computerized accounting system.
- A detailed study of MIS reporting in Computer environment.
- To discuss on the use of Information technology in Auditing.

LEARNING OUTCOMES:

- To provide exposure to the students about information technology in business process.
- To provide them with the fundamental knowledge of the use of computers in business process.
- To understand the various concepts of accounting software.

COURSE: RESEARCH METHODOLOGY IN ACCOUNTING AND FINANCE

LEARNING OBJECTIVES:

- To familiarize the students with topic research
- To develop and understanding the knowledge of research design in accounting and finance
- To develop the skills of data collection and processing
- To make students aware about how to interpret the data and preparation of reports

LEARNING OUTCOMES:

- Learning of how research is to be conducted
- Learning of different research designs
- Learning methods of data collection and processing
- Learning techniques of data interpretation and different types of reports

COURSE: FINANCIAL ACCOUNTING-IV

LEARNING OBJECTIVES:

- To make understand student's provisions of companies Act related to final Account.
- To familiarize students with the procedure of a fresh issue of shares, the capitalization of undistributed profits.
- To make students learn about methods of writing-off discount/loss on issue of debentures, terms of issue of debentures.
- To make understand students the preparation of separate, combined, & columnar profit & loss accounting including different basis of allocation of expenses & incomes.
- To make students learn the conversion as AS-11 & incorporation in Head office Accounts.

LEARNING OUTCOMES:

- Develops the understanding of issue of shares, debentures and procedure of redemption of preference shares.
- Students learned how to prepare final accounts including different basis of allocation of expenses & incomes.
- Better understanding of conversion of foreign currency into Indian rupees & vice versa.
- Develops understanding Provisions of companies Act 2013.

COURSE- AUDITING III

LEARNING OBJECTIVES:

- To make students aware about company Audit. .
- To make students to learn CIS Audit
- To make students aware about Audit tools in CIS
- To make them understand norms About Company Audit
- To make them understand professional ethics in Auditing

LEARNING OUTCOMES:

- Better understanding of Audit Techniques in CIS.
- Understanding the concept CIS.
- Raised practical knowledge for Audit.
- Importance of Audit technique procedure understood.

COURSE-FOUNDATION COURSE (INTRODUCTION TO MANAGEMENT)**LEARNING OBJECTIVES:**

- To make students familiar with Management concepts and its importance.
- To make students aware about Planning Process in Organization.
- To develop students awareness about the importance of organization.
- To make students understand about the staffing importance.
- To make student understand the concept of directing and control system

LEARNING OUTCOMES:

- Better understanding of management concept, nature, objectives.
- Understanding the importance of planning.
- Understanding the impact of organizing and its importance
- Awareness of innovative staffing technique.
- Awareness of leadership style, essential of good control system, and motivation methods

COURSE- (COMPANY LAW) BUSINESS LAW III**LEARNING OBJECTIVES:**

- To understand the basics terminology of company accounts.
- To understand the process and the nature of incorporation of companies.
- To analyze the importance of MOA and AOA.
- To gain knowledge about legal procedures of prospectus.
- To enhance the importance of private placement and shares and debentures

LEARNING OUTCOMES:

- Develops the knowledge of various terms and concepts.
- It makes them aware about the process of incorporation and commencement.
- Enhances the understanding of important documents of the company.
- Improves the knowledge of public offer and the terms and conditions associated with it.
- Helps to gain insight about the procedures of private placement and the raising of capital through issue of shares and debentures.

PROGRAM: T.Y.BAF**SEM-V****COURSE- FINANCIAL ACCOUNTING-V****LEARNING OBJECTIVES:**

- To develop understanding and knowledge of internal reconstruction of companies.
- To familiarize the students how buy back of shares takes place
- To develop knowledge of underwriting of shares and debentures and provisions regarding underwriting commission
- To make students to learn how amalgamation of companies takes place.
- To familiarize the students regarding liquidation of companies

LEARNING OUTCOMES:

- Understanding the impact of internal reconstruction on shareholders as well as creditors.
- Understanding the benefits of buy back of shares
- Understanding how to calculate underwriter's liability and their commission as per SEBI guidelines as well as as per companies act
- To learn the accounting treatment of closing and opening books of companies.
- Impact of liquidation on shareholders specially equity shareholders.

COURSE- FINANCIAL ACCOUNTING-VI

LEARNING OBJECTIVES:

- To make the students aware about the final accounts of different organizations, concept of shares & goodwill.
- To familiarize the students with the Banking concepts and legal presentation of accounts.
- To make students aware about the Insurance, its types and legal presentation of accounts.
- To make students aware about the different methods of valuation of shares and goodwill.
- To make the students aware about the accounting aspect of NBFC and its features.
- To familiarize the students with the features and accounting of LLP.

LEARNING OUTCOMES:

- Learning the legal provisions in Banking Regulation Act, 1949 relating to accounts, NPA and its classification.
- Learning the legal provisions in Insurance industry (except life insurance) relating to accounts, prescribed forms – Form B-PL, Form B-RA, Form B-BS.
- Learning different methods of valuation of goodwill and shares.
- Understanding the Non-Banking Financial Companies registration and regulation.
- Learning Statutory Provisions, conversion of partnership business into limited liability partnership and its final accounts.

COURSE- FINANCIAL MANAGEMENT -II

LEARNING OBJECTIVES:

- To make the students aware about the financial concepts, financial objectives, financial planning, financial management.
- To familiarize the students with the financial management.
- To make students aware about the capital decisions and risk analysis.
- To make students aware about the different concepts of mutual funds and its advantages / disadvantages.

- To make the students aware about the bonds and features, bond pricing theories and valuation of bonds.
- To familiarize the students with the credit management and terms of payment, credit policy, credit evaluation.

LEARNING OUTCOMES:

- Learning concept of financial planning, financial policy, financial management and its importance in the business management, roles of different persons associated with financial aspect.
- Learning the different techniques of capital budgeting, capital rationing and students can compare the different capital investment options on the basis of different methods of capital budgeting.
- Learning different ways of capital structure which suitable for the business scenario and dividend decisions.
- Understanding the mutual fund and valuation of NAV and bond value and its return as per the market rate.
- Learning credit management and credit policy and its impact on the business.

COURSE- COST ACCOUNTING-III

LEARNING OBJECTIVES:

- To make students aware about the cost structure of product
- To develop cost managerial skill.
- To make students to learn different methods of cost Accounting
- To train students for problem solving approach.
- To make them understand different cost analysis

LEARNING OUTCOMES:

- Better understanding of Cost Accounting.
- Understanding the concept of cost of a product.
- Raised practical knowledge for manufacturing concern.
- Importance of Cost Accounts understood.

COURSE- INDIRECT TAX- TAXATION-IV

LEARNING OBJECTIVES:

- To familiarize the students with the GST Tax system of India
- To develop understanding and knowledge of GST Taxation policies.
- To familiarize the students How to Impose Tax
- To make students to know the GST Act
- To familiarize the students with the ethical behavior and implications for accountants.

LEARNING OUTCOMES:

- Better understanding of Taxation policies
- Understanding the impact of tax payers as well as Government.
- Understanding the Tax paying benefit
- Better understanding of different investments.
- To gain the knowledge of ethical behavior while preparing Computations.

COURSE- MANAGEMENT – II

LEARNING OBJECTIVES:

- To understand the basic concepts of marketing.
- To provide an insight on production activity & inventory management.
- To acquaint with human resource practices.
- To understand the basic concepts of financial management & new trends.

LEARNING OUTCOMES:

- Understood the basic concepts of marketing.
- Got an insight on production activity & inventory management.
- Acquainted with human resource practices.
- Understood the basic concepts of financial management & new trends.

PROGRAM: TYBAF

SEM- VI

COURSE- FINANCIAL ACCOUNTING -VII

LEARNING OBJECTIVES:

- To familiarize the students with basic concepts of TAXATION.
- To develop understanding and knowledge of taxation policy, computation & Calculation of tax liability.
- To make the students Tax planning in Business.
- To develop tax plan in case of Individual assessee or any business assessed by way giving some case studies.

LEARNING OUTCOMES:

- Better understanding of Taxation Process
- Understanding impact of Taxation on Business.
- Importance of Tax Planning for Business success
- Tax consultant as Career option.

COURSE- COST ACCOUNTING -IV

LEARNING OBJECTIVES:

- This course exposes the students to the basic concepts and the tools used in cost accounting
- To make students aware about techniques of costing
- To make student aware about the marginal costing
- To make the student aware about the how to prepare different budgets
- To familiarize the students with concept of standard costing
- To make students aware about the concept cost projection

LEARNING OUTCOMES:

- Understanding the scope of cost accounting
- Understanding of how to prepare different budgets
- Learning of different types of budgets
- Learning of different methods of calculation of overheads
- Learning how to calculate different variances and how to control cost

COURSE- FINANCIAL MANAGEMENT -III

LEARNING OBJECTIVES:

- To make the students aware about the financial concepts, financial objectives, financial planning, financial management.
- To familiarize the students with the financial management.
- To make students aware about the Mergers, Acquisition and Takeovers as well as its impact on business.
- To make students aware about the different methods of business valuation and its importance.
- To make the students aware about the leasing & hire purchase concepts and there features, accounting standards, types.
- To familiarize the students with the working capital management.

LEARNING OUTCOMES:

- Learning concept of business valuation and different types of values, Economic Value Added in business.
- Learning the different types of mergers, acquisitions and its accounting, impact on share value (before and after).
- Learning corporate restructuring – needs, importance, and form of restructuring, advantages and disadvantages.
- Understanding the leasing and hire purchase –types and concepts, accounting.
- Learning working capital management as well as different form of short term financing.

COURSE- TAXATION-V

LEARNING OBJECTIVES:

- To familiarize the students with basic concepts of TAXATION.
- To develop understanding and knowledge of taxation policy, computation & Calculation of tax liability.
- To make the students Tax planning in Business.
- To develop tax plan in case of Individual assessee or any business assessed by way giving some case studies.

LEARNING OUTCOMES:

- Better understanding of Taxation Process
- Understanding impact of Taxation on Business.
- Importance of Tax Planning for Business success
- Tax consultant as Career option.

PROJECT WORK

COURSE- INDIAN ECONOMY

LEARNING OBJECTIVES:

- To familiarize the students with basic concepts of sectorial growth.
- To develop understanding and knowledge of applying economic concepts in real life
- To make the students aware about GDP, NI, LPG, money and capital market

- To make aware about industrialization, FDI, MNCs, foreign capital

LEARNING OUTCOMES:

- Better understanding of various economic sectors
- Understanding impact of industrialization on business growth and on employment.
- Importance of capital inflow and technological advancement
- Knowledge of policies of govt. to lead growth and stability

