

"MATUSHRI PUSHPABEN VINUBHAI VALIA **COLLEGE OF COMMERCE"**

BACHELOR OF ACCOUNTING AND FINANCE

PROGRAMME OUTCOMES:-

PO1: To understand and develop basic knowledge in the field of finance, accounting , audit, taxation, law, technology, RM, economic and innovative practices. At the end of the programme, learners will be able to understand and implement the practical aspects of Accounting and Finance in the dynamic business environment.

PO2: This programme helps the learner to understand in-depth knowledge related to income, taxation, management skills, research, fundamental computing knowledge and various legal frameworks. Learners also get an understanding of the importance of communication methods and business correspondence in order to successfully use them in professional settings. They also get an overall understanding of various social, political and cultural issues prevailing in Indian society.

PO3: Learning can impart subject knowledge and it helps to pursue professional exams like CMA, CS, CA or Post Graduate Course in Commerce , Finance , Human Resource, Economic and Law. Familiarises the students with e-commerce and electronic payment systems used in today's Digital age. Delivers to students research oriented study and brings applicability of research in practical application.

PROGRAMME SPECIFIC OUTCOMES:-

PSO1 - The course helps aspirants to acquire knowledge in the field of accounting, taxation, auditing, management, financial accounting, managerial economics, business ethics, business law, business mathematics , research, business communications and cyber laws followed under IT Act.

PSO2 - Learners can pursue careers as financial experts and also develop a better understanding of the markets as this course gives an in-depth understanding of the essential qualities and areas of expertise required for such jobs.

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FOUNDATION COURSE -I (SEM I – BAF)

OBJECTIVE :

1. To make students socially aware of societal problems and develop a positive outlook on the same.
2. To develop preliminary understanding related to culture, social, constitutional and political aspects of the Indian economy to meet the challenges and issues of Indian society.
3. To develop practical knowledge through project work

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO1: Students recall concepts of religion, caste ,gender and linguistic diversity in relation to Indian situations.

CO2: A sensitised approach towards social problems of disparity arising out of gender inequality and discrimination plaguing Indian society.

CO3: Creates an understanding of the causes of conflicts and inequality manifested due to caste system, and inter group rivalry.

CO4: To enhance the application based knowledge of fundamental duties and maintaining peace and harmony in the community.

CO5: Evaluate the implications for inclusive politics

CO6: Create the practical knowledge through project work on topics covered in the course.

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COMMERCE (BUSINESS ENVIRONMENT

OBJECTIVES:

- 1.To make students aware of micro and macro factors affected by the business environment in organization.
2. To analyze the overall business environment and evaluate its various components in business decision making.

COURSE OUTCOME:

After completion of this course, the outcome will be as follows :

CO1: Recall the basic concept of environment and demonstrate and develop conceptual framework of business environment.

CO2: Learner analyze the business and society as a whole by practicing business ethics, business entrepreneurship and consumerism

CO3: Learner integrates towards contemporary issues such as corporate social responsibility and also practice about social audit

CO4: Gain knowledge on the international environment by involving investment opportunities for India Industry.

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BUSINESS ECONOMICS

OBJECTIVE

1. To stimulate the student interest by showing the relevance and use of various economic theories.
2. To apply economic reasoning to problems of business.

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO1: To make concept easy for learner, demonstrate knowledge and proficiency in the overall foundations of an economy as it relates to supply and demand and its impact on the domestic economy.

CO2: Students are familiarized with nature of demand concept under different markets

CO3: Students can relate to concepts such as opportunity cost principle, basic economic relations-functional relations

CO4: The students have a fair view on different market structures such as monopolistic competition and oligopolistic markets

CO5: Evaluate the effects of government interventions in individual markets and in the macro economy

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FINANCIAL ACCOUNTING

OBJECTIVE:

- 1.To enable students to get acquainted by the concepts of Accounting standards, different methods of valuation of stock and classification of receipts and expenditures.
2. To make students develop competence of preparation of final accounts, departmental accounts and accounting for hire purchase.

COURSE OUTCOME

After completion of this course the outcome will be as follows :

CO1 :To recall various Accounting standards issued by ICAI and determine the valuation of inventories through different techniques

CO2:To classify items of capital and revenue receipts and expenditures and create practical knowledge of preparation of final accounts of manufacturing concerns

CO3:To develop a position to estimate the allocation of indirect expenses on the basis of apportionment and preparation of departmental final accounts.

CO4:To create practical knowledge of hire purchase accounting transactions .

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COST ACCOUNTING – I

OBJECTIVES :-

1. To learned the costing methods which helps in determining price of a product and cost reduction in decision making.
2. To apply various payment rate methods for labour and preparation of cost sheet and reconciliation between Cost Sheet and Financial Accounts.

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO 1 :- To gain knowledge of cost and costing , elements of cost Advantages and Disadvantages of Cost Accounting.

CO 2 :- To examine the procedure of store keeping, documentation of material receipt and issue, how to use a technique for setting stock levels, calculation of Economic Order Quantity, Methods of valuation of inventory and importance of ABC analysis for classification of the various materials.

CO 3 :- To apply the various labour turnover methods , payroll systems , remuneration and bonus methods and also labour cost calculation methods.

CO 4 :- To analyse different types of types of overheads and its classification into various heads and to be able to calculate under and over absorption of overheads

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FINANCIAL MANAGEMENT – I

OBJECTIVES :-

1. To give insight into various financial management topics includes leverage , types of financing etc
2. To inculcate the evaluation of cost of capital and time valuation.

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO 1 :- To gain basic understanding of concepts , to understand the scope and objectives of the Financial management

CO 2 :- To give students insight into various aspects of time valuation.

CO 3 :- To educate students various financial, operation and combined leverage.

CO 4 :- To make students aware of various short term, medium and long term financing.

CO 5:- To apply various cost methods related to raising funds.

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BUSINESS COMMUNICATION

OBJECTIVE :

1. Learners will be able to communicate effectively as the course provides an overview of prerequisites of Business Communication.
2. Develops learners with human skills, interpersonal skills and different business writing skills which facilitates their abilities to work collaboratively with others in the corporate world.

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO1: Learners create the understanding of basic concepts of Communication and Methods & modes of communication which enable them to interact effectively.

CO2: Application of concepts of Business Ethics and overcoming the areas which can hinder communication.

CO3: Enables learners with applications of Business Correspondence that cater them to communicate effectively in organisations.

CO4: Develop learners ability to analyse , interpret and edit the content to meet the challenges in the business environment.

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AUDITING

OBJECTIVE

- 1.To enhance students knowledge of theoretical subject Auditing with the base of Accounting.
To develop an understanding about Audit planning procedures and documentation
2. To make students acquaint with the different techniques of Auditing and Internal Audit.

COURSE OUTCOME

After completion of this course ,the outcome will be as follows:

CO1:To create knowledge of objectives of Auditing and concept of Errors ,frauds and to differentiate between types of Audit.

CO2: To enable to reproduce the concept of Audit planning ,Audit Programme, Audit evidence, Audit procedures, Audit working papers and Audit Notebook.

CO3: To examine the different techniques of Auditing, Internal Control and Internal Check when volume of transactions are in excess.

CO4:To enhance their knowledge about conducting Internal Audit

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FINANCIAL ACCOUNTING – II

OBJECTIVES :-

1. To facilitate basic accounting practices among the learners, and to prepare and present financial statements in case of special accounting areas.
2. To acquaint with completion of accounting work from incomplete records.

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO1 :- To able to apply accounting concepts in preparation and presentation of Financial statement

CO2:- To give students insight related to prepare accounting statements in the case of principal-agency business.

CO3:- To well versed in preparation of accounting statements in the books of head office regarding dependant and Independent branch.

CO4:- To make them learn how to calculate insurance claim regarding damage goods under average clause of Fire Insurance.

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BUSINESS MATHEMATICS- II

OBJECTIVES :-

1. To apply the principles of simple interest to solve relevant problems in financial applications such as simple-interest-based loans.
2. To prepare students to use basic mathematics in solving monetary problems in business

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO1 :- Learners can define the terms ratio, proportion and percentage. it is easy to recognize ratios in the real world.

CO2:-Learners can solve the problems based on Cost & selling price, discount, Profit and loss. Learners are able to identify the impact profit or loss can have on a business.

CO3:-Calculate the future value of an ordinary annuity by using the formula. Learners can explain the difference between a compound amount and an annuity.

CO4: Develop knowledge and deep insights about characteristics of different financial assets such as money market instruments, bonds, and stocks

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INNOVATIVE FINANCIAL SERVICES

OBJECTIVES :-

1. To understand the concept of Financial Services and the latest updates in the Financial Services in different areas of operations.
2. To familiar with the provisions of Securitization , Housing Finance , Consumer Finance etc

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO1 :- To give students basic idea about financial services , including regulatory framework and concept of factoring

CO2:- To give students insight into various aspects Issue management , Stock broking and rules regarding securitization.

CO3:- To well versed with concept of lease finance , house finance , and concept of venture capital.

CO4:- To have expertise in understanding of consumer finance , Plastic Money and concept and rules related to credit rating.

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BUSINESS LAW - I

OBJECTIVES :-

- 1.** To give the students insight into various provisions of Contract Act 1872; Sale of goods Act 1930;
- 2.** To familiarise with the provisions of Negotiable Instrument Act 1881 and Consumer Protection Act ' 1986

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO1 :- To give students basic understanding of different contracts and the scope and objectives of the Indian Contract Act.

CO2:- To give students insight into various aspects of contract and understand different related terms.

CO3:- To recall and gain more information of various negotiable Instruments and related provisions of the Act.

CO4:- To make aware of various consumer rights and gain understanding of other related provisions

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BUSINESS COMMUNICATION -II

OBJECTIVE :

- 1** To enhance learner's communication skills required from business point of view
- 2** To develop the writing skills from the point of business correspondences

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO 1 : To enhance knowledge and update skills of effective presentation .

CO2 : To apply skills for conducting Interview, meeting and conferences for successful business

CO3: Enables learner application skills of Business Correspondences

CO4 : Enable learner to create reports on the basis of investigation

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FOUNDATION COURSE -II

OBJECTIVE :

1. By the end of this unit students are expected to understand the basic concepts of globalisation, liberalisation and privatisation and its impact on agriculture and industry.
2. The students learn various issues regarding the environment such as pollution, ecology, sustainable development etc.
3. To train students to stay composed in different stressful situations and make them mentally strong. In a way a positive personality is developed among the young graduates to become.

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO1: The learner will understand the basic concepts related to globalisation and its impact on the Indian economy.

CO2: The learner is made aware of different fundamental Human rights in the society.

CO3: Students understand the nature of the various environmental issues and their duty towards protection of the environment.

CO4: Students are able to explain the causes of stress, conflict, aggression and violence and also understand the significance of values, ethics in developing the individual.

CO5: Students will learn various techniques like Yoga, meditation, etc. as tools to manage stress aiming at building peace and harmony in society.

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FINANCIAL ACCOUNTING III

OBJECTIVE:

- 1.To enable students to acquire knowledge of preparation of final accounts, amalgamation of partnership firms
- 2.To enable students to gain knowledge of accounting procedures related to piecemeal distribution of cash and conversion of firm into limited company.

COURSE OUTCOME

After completion of this course the outcome will be as follows :

CO1 :To recall the adjustments of final accounts and create practical knowledge of preparation of final accounts of partnership firm

CO2:To develop a position to estimate the settlement of liabilities by piecemeal distribution of cash through proportionate capital method.

CO3:To calculate purchase consideration as per AS 14 and to recall accounting treatment and apply the procedure for amalgamation of partnership firms .

CO4:To create practical knowledge of procedure of conversion or sale of partnership firm into a limited company.

CO5:To reproduce and evaluate the concept of Accounting for effects of changes in Foreign Exchange Rates as per AS 11. and translation of transactions in Foreign currency or of balances at year end through practical application.

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COST ACCOUNTING

OBJECTIVES :-

- 1. To make them** able to prepare and present Costing statements in case of various job costing methods.
- 2. To make them** able to reconcile differences between Costing and Financial Books

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO1 :- To guide the learners how to classify various expenses under different heads of expenses and preparation of cost statement for homogeneous and massive production

CO2:- To make them able to find out differences between cost and financial books.

CO3:- To make them able to prepare and present job costing statement in regards to contract job and ascertainment of profitability and profit treatment.

CO4:- To make them able to prepare and present job costing statement in regards to Process job and ascertainment of profitability when product passes through distinct stage of operation.

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BUSINESS LAW - I

OBJECTIVES :-

1. To gain the concept of Indian Partnership Act , 1932 , Limited Liability Partnership Act , 2008, Factories Act 1948.
2. To gain the knowledge of Distinguish between Partnership Act and LLP.

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO1 :- To learn provision related with Indian Partnership Act ‘ 1932 which includes registration of Partnership Act , rights and duties of partners , dissolution of partnership etc

CO2:- To inculcate the provision of Limited Liability Partnership Act ‘ 2008 , includes incorporation of LLP , concept of Contribution , rules for Conversion into LLP etc

CO3:- To gain in-depth knowledge of rules and regulation of Factories Act ‘ 1948 , includes rules related to Safety , Health , Welfare etc

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BUSINESS ECONOMICS

OBJECTIVE

1. To introduce to the students the meaning and scope of Macro Economics and its functional relations.
2. To enable students to critically evaluate the consequences of basic macroeconomic policy options under differing economic conditions within a business cycle.
3. To make students identify the objectives and instruments of fiscal and monetary policy.

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO1: learner learn the concept of national income and relationship with economic welfare and concept of Macroeconomics and various circular flows of income.

CO2: Familiarizes learner various concepts in money, prices and inflation

CO3: learner learn objectives and instruments of fiscal policy, public Revenue and expenditure

CO4: learner Acquires sound knowledge of gain from trade and knowledge of basis and intricacies of international trade.

CO5: Learner constructed the concept related to fiscal and financial management which is helpful to budget the income and expenditure done by learner.

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AUDITING PAPER II

OBJECTIVE :

1. The learner's knowledge is enhanced about the theories of a practical subject audit which is a further extension of accounting.
2. The learner is groomed with Auditing standards, which enables him to perform the duties of a Company's auditor professionally.

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

- CO1:** It enables learners to do the most important work of auditing that is vouching.
- CO2:** It gives knowledge about the techniques and proper method of verification of accounts.
- CO3:** The learner is introduced to the Auditing standards to be followed by any professional auditor.
- CO4:** The learner is meticulously given knowledge about the procedures to be followed while auditing companies.

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INFORMATION TECHNOLOGY IN ACCOUNTANCY-I

OBJECTIVE:

1. To learn to operate spreadsheet, operating system and word processing functions.
2. To provide an insight of E-commerce and its significance in current business scenario.

COURSE OUTCOME:

After completion of this course, the outcome will be as follows:

CO1:Explains the relationships between the components of a computer and how data are transferred among the components .

CO2: Solve a range of problems using office productivity applications and adapt quickly to new software releases.

CO3:Utilize web technologies.

CO4:Translate concepts of internet and latest trends into current working business environment.

CO5:Develop different ways of marketing and analyze web analytics for E-Commerce

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FINANCIAL MARKET OPERATIONS

OBJECTIVE:

1. To understand the concept of an overview of financial system in India.
2. To make students learn about various types of financial instruments operating in India.

COURSE OUTCOME:

After completion of the course, the outcome will be as follows:

CO1 : Encouraged to save the money and making investments to increase capital formation.

CO2 : Learner explore the money market and capital market in India.

CO3 : To enhance the application based knowledge of various types of financial instruments.

CO4 : Learner categorize the various financial services as merchant banking, loan syndication, consumer finance, mutual funds.

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FOUNDATION COURSE IN MANAGEMENT

OBJECTIVES :-

1. To enable the students to obtain the basic knowledge and skills and leadership styles etc
2. To acquaints with types of organisation , recruitment procedure and interview types , which help the learner in corporate world.

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO 1 :- Learner recalls the basics concepts of management and will recognize the principle of management.

CO 2:- Learner identifies the planning process and also practically applies the knowledge of decision making.

CO 3:- Learner compares formal organization with informal organization and also makes the difference between centralization and decentralization in the organization.

CO 4:- Learner categorizes Recruitment and Selection processes and also evaluate and discuss the employment tests and types of interview

CO 5:- Learner imparts the different leadership styles and how to apply in the organization in different situations and also enhance the knowledge of co - ordinating the activities in the organization.

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FINANCIAL ACCOUNTING - IV

OBJECTIVES :-

1. To help learners to understand Corporate accounting practices and to prepare learners to handle corporate financial accounting reporting
2. To make learners able to prepare and present financial statements of joint stock company according to company act 2013.

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO1 :- To help to prepare and present financial statements as per the requirements of company act 2013

CO2:- To make them able to maintain books of account for redeeming the preference share capital of company

CO3:- To help in preparing journal entries and ledgers for redeeming debentures.

CO4:- To enable learners to find profit (and its treatment in the books of account) before and after incorporation or registration of a firm in to company limited by shares.

CO5:- To make them able to prepare foreign branch account in reporting currency in the books of Indian head office.

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AUDITING PAPER III

OBJECTIVE:

- 1.To enable students to acquire knowledge of Reporting requirements under companies Act and about Audit report and certificates. To get students acquainted with Computerised Information System Environment applied in Auditing
- 2.To get students aware of the professional ethics and schedules to the Chartered Accountants Act 1949. To develop the skills to incorporate Investigation and Due diligence in Auditing

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

- CO1:** To reproduce the knowledge and impact of Audit report and it's requirements as per Act and to recall CARO 2016 Report and differentiate various forms of opinion and types of report.
- CO2:** To enhance knowledge about impact of computerisation and various approaches to Audit in CIS Environment
- CO3:** To develop knowledge of professional ethics through fundamental principles in Code of Ethics of ICAI and create awareness of professional misconduct
- CO4:** To create knowledge of Investigation and Due diligence and its role in Auditing

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RESEARCH METHODOLOGY IN ACCOUNTING AND FINANCE

OBJECTIVE

1. To make students aware how data is collected and analysed and testing hypotheses.
2. To make students aware of how a research report is written.

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO1: familiarize the students with basic concept of research, research process

CO2: enhance the application-based knowledge of various the concepts and procedures of sampling, data collection, analysis and reporting

CO3: It helps learners to learn and apply the different sources of primary data collection which is helpful for their research projects.

CO4: learner conducting research work and formulating research synopsis and report which help in future to prepare project

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INFORMATION TECHNOLOGY IN ACCOUNTANCY-II

OBJECTIVE:

1. To learn to operate spreadsheet, operating system and word processing functions.
2. To provide an insight of E-commerce and its significance in current business scenario.

COURSE OUTCOME:

After completion of this course, the outcome will be as follows:

CO1: Recognize the vital role processes play in a business. Develop a vision to guide process improvement.

CO2: Describe, explain, and integrate fundamental concepts underlying computerized accounting, finance, management, marketing, and economics.

CO3: Analyze and synthesize business information and systems to facilitate evaluation of strategic alternatives

CO4: Articulate knowledge of fundamental audit concepts.

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MANAGEMENT ACCOUNTING

OBJECTIVES :-

1. To make them able to prepare vertical balance sheet and profit and loss accounts, learner also able to understand the concept of management accountancy
2. To analyse and interpret financial analysis and Cash flow statements and working capital statements

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO1 :- To enhance knowledge of role of management accounting , tools of management accounting, framework of management accounting etc

CO2:- To helps in preparing Vertical balance sheet and profit and loss accounts with trend analysis , comparative statements , common size statements etc

CO3:- To make comparison of balance sheet and profit and loss accounts with the help of financial analysis like gross profit , net profit etc.

CO4:- To demonstrate the computation of cash flows arising from operating, investing and financing activities in accordance with recommendations of AS3 of ICAI

CO5:- To identify the importance of working capital and preparation of working capital statements and concept of operating cycle with practicals problems

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BUSINESS LAW (COMPANY LAW) III

OBJECTIVES :-

- 1.** To make them able know the various definition of Companies Act ‘ 2013 and procedure of incorporation of companies.
- 2.** To acquaints with rules related of public offer and private placements , share capital and debentures.

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO1 :- To know various definitions that are required to learn provision of company Act 2013- Accounting Standard , Books of Accounts , Deposits etc

CO2:- To helps in understanding process of incorporation of company and its importance.

CO3:- To gain knowledge about ways to raise capital in primary market by public companies and private company

CO4:- To enhance the knowledge of concepts and rules related to private placements

CO5:- To helps in knowing the rules of share capital and debentures

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INDIRECT TAX – I

OBJECTIVES :-

1. To enhance the knowledge about GST concept , implementing provision of levy of GST , Time and place of supply of GST.
2. To acquaints with rules related with Documentation , ITC and Computation of GST with practical , rules related to registration of GST.

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO1 :- To acquaint with the basic concepts, definitions and terms related to Goods and Service tax

CO2:- To gain in depth knowledge about levy and collection of GST , Composite and mixed supply , exemption and negative list etc

CO3:- To determine the place , time of supply of GST , calculation of Value of GST and understanding concept of supply and taxable supply.

CO4:- To compute the ITC available to assessee , and able to understand the rules related with ITC.

CO5:- To application of rules of registration , procedure for registration , deemed registration and enhance knowledge about cancellation and revocation of cancellation of registration.

CO6 : To enable learners with legal formalities procedures of GST registration

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FINANCIAL ACCOUNTING-V

OBJECTIVE :

1. Introducing learners to accounting of companies under different circumstances as per Companies Act, 2013
2. Acquaint learners about underwriting of shares & debentures and are finally groomed to enter the accounting world of business

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO1: The student comprehends the accounting effects in case of amalgamation, absorption, and external reconstruction of a company under Companies Act, 2013.

CO2: The student's knowledge is enhanced to accounting and conditions when shares are bought back by the companies as per Companies Act, 2013.

CO3: Students are given knowledge about the procedure and accounting of a liquidated company.

CO4: Students are imparted knowledge about agreements between company and underwriters along with workings

CO5: The student is introduced to accounting procedures for reviving a loss making company as per Companies Act, 2013.

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FINANCIAL ACCOUNTING – VI

OBJECTIVES :-

1. To study the Accounting of Financial Servicing Companies like Banks, Insurance, NBFCs, LLP's and the study of Valuation of Goodwill and shares.
2. To acquaints with various accounting provisions of Banking , Insurance m NBFC and LLP .

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO1 :- To give the students understanding of provisions and regulations of Banking system with financial statements.

CO2:- To inculcate in students the understanding of various insurance policies (other than Life) with accounting treatment.

CO3:- To gain in-depth knowledge about NBFC provisions and solve practical problems.

CO4:- To make students aware in respect of methods of valuation of goodwill and shares and solve practical problems.

CO5:- To educate students about LLP concepts and provisions , with practical problems.

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FINANCIAL MANAGEMENT

OBJECTIVE:

- 1.** To enable students to acquire theoretical and practical knowledge of financial management and various other financial aspects.
- 2.** To make students develop competence in financial decision making in investment and by understanding the operation of financial markets in India.
- 3.** To enable students to gain knowledge of project planning and analysis of risks and to interpret the credit management.

COURSE OUTCOME

After completion of this course the outcome will be as follows :

CO1 : To recall the concept of strategic financial management , financial planning and to develop a position to explain objectives of financial management and its interface and role of finance manager.

CO2: To enhance the application based knowledge of techniques and risk analysis in capital budgeting and evaluate the implications of various techniques on Investment decisions .To analyse the capital rationing technique based on divisible and non divisible projects.

CO3: To analyse the fund requirements and its sources and to generate appropriate alternatives through practical knowledge of Capital Structure Theories. To determine the formulation and procedural aspect of Dividend decisions by applying Dividend decision models.

CO4: To examine the role of mutual funds and bond valuation and determining its returns ,to recall the concept of entry and exit load and to evaluate its implications on risk.

CO5: To determine the various aspects of Receivables management , sources of credit information, Methods of credit evaluation and monitoring the Debtors techniques and its practical application.

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COST ACCOUNTING PAPER III

OBJECTIVE:

- 1.To get students acquainted with the concept of uniform costing and different cost accounting system.
- 2.To develop knowledge of various methods of costing and its practical application
- 3.To make students acquire knowledge of traditional and modern costing system.

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO1: To recall the concept of uniform costing and accounting procedures and recollect the ratios used in the company for Inter-firm Comparisons.

CO2: To develop theoretical and practical knowledge of comparison of integrated and non integrated costing system.

CO3: To create practical approach towards in service or operating costing.

CO4: To develop knowledge of process costing through practical application.

CO5: To determine per unit cost and apportionment of elements used in production.

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MANAGEMENT – II (MANAGEMENT APPLICATIONS)

OBJECTIVE:

1. To develop knowledge of production management, marketing management in relation to management applications in organization.
2. To develop understanding of human resource management and its functions by illustrating the case studies.

COURSE OUTCOME:

After completion of the course, the outcome will be as follows:

CO1 : Apply the theoretical marketing concepts to the practical situations.

CO2 : Learner is empowered to understand the production management in management applications.

CO3 : Learner will be able to possess the skill set required by today's HR professionals.

CO4: Learner will be able to tackle common practical financial decision in the organization.

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FINANCIAL ACCOUNTING-VII

OBJECTIVE :

1. Learners are given knowledge of final accounts of Electricity companies and Co-operative societies under respective acts.
2. Learner are acquainted with mutual funds , profit or loss on purchase of sale of shares along with International financial reporting standards and are completely groomed to enter the accounting world of business.

COURSE OUTCOME

After completion of this course, the outcome will be as follows :

CO1: It enables learners to prepare final accounts of Electricity companies with reference to its act.

CO2: It enables learners to prepare final accounts of Co-operative societies with reference to its Act.

CO3 : It enhances the depth of the learner in evaluating the profit or loss on sale of shares and debentures and helps keeping accounts of own investments.

CO4: It gives knowledge to the learner about mutual funds and its valuation and helps in interpretations of the same.

CO5: The learner is introduced to financial reporting standards which are followed internationally.

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INDIAN ECONOMY

OBJECTIVE

1. To make Learners aware of functioning and the problems of Indian economy.
2. To give insight of Problems and prospects of various sectors of Indian economy

COURSE OUTCOME

After completion of this course, the outcome will be as follows:

CO1: Learners become aware of functioning and the problems of Indian economy. And given insight of agriculture sector of Indian economy

CO2: To make aware learners about industrialisation and growth of industrial sector in India pre and post liberalisation

CO3: Learners get acquainted with the role of service sector and external sector in Indian economy

CO4: learner familiarise concept of money and banking sector of Indian economy and Understand the role of the Indian Economy in the global context, and how different factors have affected this process

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INDIRECT TAX – IV (INDIRECT TAXES – II)

OBJECTIVES :-

1. To study filing of returns, payment of taxes, refunds & accounts, audits and assessment as well.
2. To impart knowledge to learners about payment of Tax & Custom Act, and provides information of Foreign Trade policy and various schemes.

COURSE OUTCOME

After completion of the course , the outcome will be as follows :-

CO1 :- To give students insights into provisions of GST payment & refunds.

CO2:- To make students aware of E-filing of Returns

CO3:- To well verse the importance of maintenance of various GST records and accounts.

CO4:- To gain in-depth knowledge about various provisions of the Custom Act.

CO5:- To gain understanding of import & export procedures, warehousing and Duty drawbacks.

CO6:- To acquaint students with various schemes of Foreign Trade Policies.

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FINANCIAL MANAGEMENT

OBJECTIVE:

- 1.To enable students to acquire knowledge of conceptual framework of Valuation and various approaches of valuation. To develop an understanding of different types of mergers and assess the value of synergy in potential merger and acquisition through its benefits and problems
2. To make students acquaint with theoretical and practical knowledge of importance and forms of restructuring and Takeovers
- 3.To enable students to gain knowledge of lease financing and Hire purchase financing and working capital financing and acquire knowledge of various financial decision making.

COURSE OUTCOME

After completion of this course the outcome will be as follows :

- CO1** :To recall need and purpose of valuation and to enhance the application based knowledge of valuation techniques and its merits and demerits.
- CO2**:To develop knowledge of basic modes of acquiring firm and difference between various forms .To create an in-depth knowledge of Synergy effects due to mergers and acquisitions
- CO3**: To examine the role of different forms of corporate restructuring and it's advantages and disadvantages . To recall the concept of Takeovers and to evaluate its Implications on Asset and liability restructuring.
- CO4**: To analyse and interpret short term financing medium of companies such as leasing, Hire purchase, factoring etc. To determine the best of the alternative source of finance.
- CO5**:To determine the various aspects of Working capital financing and its various forms and features. To evaluate the application based knowledge of factoring , Commercial paper and Certificate of deposit

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COST ACCOUNTING IV

OBJECTIVE:

1. To acquaint with system of budgetary control , marginal costing , absorption costing etc
2. To familiar with the concept of managerial decision making and standard costing with practicals

COURSE OUTCOME

After completion of this course the outcome will be as follows :

CO1 :- To enhance knowledge about budgetary controls, which includes advantages of budgetary controls, functional budgets, understanding the concept of zero base budget etc

CO2:- To compute the profitability on the basis of marginal costing, limitation of marginal costing, evaluation of break even point and key factor etc

CO3:- To help in making decision related with make or buy, sales mix, exploring new markets , plant shut down decisions etc

CO4:- To determine the variance on the basis of material , labour and variable and fixed overheads basis with practicals