

COURSE OUTCOMES OF BAF [2019-20]

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SEM-I	
PAPER 1 Financial Accounting (Elements of Financial Accounting) – I	
CO1	Develop the capacity to utilize book keeping data to tackle an assortment of business issues.
CO2	Help in preparation of departmental accounts and accounting for hire purchase.
CO3	Demonstrate the knowledge of basics of accounting for the purpose of preparing financial statements in relationship to decision making.
PAPER 2 Cost Accounting (Introduction and Element of Cost) - I	
CO1	Practical knowledge on factory effected cost.
CO2	Familiarize the students with the concepts and practicability of material costing, labour costing etc.
CO3	Learners will peruse and comprehend the job of Cost Accounting in the management in business of manufacturing and non-manufacturing organizations and furthermore comprehend the fundamental idea of cost and how they are introduced in the books.
PAPER 3 Financial Management (Introduction to Financial Management) - I	
CO1	The objective is to understand types of financing, leverage, cost of capital, concepts in valuation etc.
CO2	The learners will Read and understand the risk and returns associated with various long term and short term decisions of business.
CO3	They will be able to analyse and interpret various financial assets based on risk and return.
CO4	They will be in a position to estimate cash flows from a project and can evaluate various risks involved in investment decision making.
CO5	Learners can also apply the concept of Financial Management in contemporary financial events. Apply the leverages in EBIT and EPS analysis associate with financial data in corporate
PAPER 4 Business Communication - I	
CO1	Understanding the objectives of communication, learning various types of business correspondence.
CO2	Learners read and understand the basic communication aspects such as formal mail drafting, letter drafting, leadership and motivational concepts.

CO3	Provide a climate for students to deal with multidisciplinary projects as a piece of various groups to improve their group building capacities like administration and motivation and they can show the same in certifiable circumstances
PAPER 5 Foundation Course – I	
CO1	Learners will be able to read and understand the Diversity of Indian society, Disparities faced by economically, socially weaker sections of the society, problems that are being faced by the women in the society, Rights and Duties of citizens of India, significant aspects in Indian political system.
CO2	Inculcate knowledge of the Constitution of India, understanding political process in India.
CO3	Learning the fundamental duties and rights provided by the Constitution.
CO4	To apply the knowledge and understanding in real world problems and situations as a citizen of India
PAPER 6 Commerce (Business Environment) - I	
CO1	Learners will be able to demonstrate and develop a conceptual framework of the business environment and generate interest in international business. They will also understand how an entity operates in a business environment.
CO2	Understanding contemporary issues
CO3	Interpret various business situations under different or complex business environments and demonstrate the knowledge by taking quick and tactical decisions.
PAPER 7 Business Economics – I	
CO1	Learners will be able to understand the standard analytical tools of applied economics and analysis to business situations, causes and consequences of unemployment, inflation and economic growth
CO2	Apply these tools in taking monetary or financial decisions in day to day activities or in business situations
CO3	Understanding various types competitions in the market.
SEM II	
PAPER 1 Financial Accounting (Special Accounting Areas)- II	
CO1	Practical knowledge of accounting from incomplete records
CO2	Learners will be able to compare dependent branch accounting with independent branch accounting.
CO3	Learners will be able to identify consignment transactions
CO4	Learners will be able to calculate fire insurance claim.
PAPER 2 Auditing (Introduction and Planning) - I	

CO1	Students will be aware of audit techniques with standards.
CO2	Better understanding on internal audit, planning, procedures and documentation.
CO3	Learners will read and understand about the basics of Auditing, audit plan, audit programme, audit working papers, audit note book.
CO4	All this knowledge they can demonstrate if they take up any further studies in the Banking sector or professional exams like CA, CS or CWA, or if they want to make their career in Accounting or Auditing field.
PAPER 3: Innovative Financial Services	
CO1	Acquainted students with the knowledge of Traditional Financial services, issue management
CO2	Securitization, financial services & its mechanism, consumer finance and credit rating are the practical essence of the market.
CO3	They will be able to apply financial concepts, theories and tools and would be in the position to evaluate the legal, ethical and economic environment related to financial services
PAPER 4 Business Communication – II	
CO1	Knowing different types of letter to be presented with the corporates and management.
CO2	Understanding procedural aspects of a company
PAPER 5 Foundation Course – II	
CO1	To understand Globalization and Indian Society and the concept of Human Rights.
CO2	Understand the Concept of Ecology.
CO3	Understanding Stress and Conflict.
CO4	Managing Stress and Conflict in Contemporary society.
CO5	Understand New industrial policy 1992 with its economic reform.
CO6	Understand fundamental rights stated in constitution.
PAPER 6 Business Law (Business Regulatory Framework) – I	
CO1	Understand legality behind of making contract
CO2	Understand legality behind of making contract of sale and agreement to sale and also of negotiable instruments of promissory notes, bills of exchange, cheque.
CO3	Apply basic legal knowledge to business transactions
CO4	Communicate effectively using standard business and legal terminology
CO5	The relevance of business law to individuals and businesses and the role of law in a political and social context

PAPER 7: Business Mathematics	
CO1	Appreciate Business Mathematics concepts that are encountered in the real world.
CO2	To understand and be able to communicate the underlying business problems.
SEM-III	
PAPER 1 Financial Accounting (Special Accounting Areas)– III	
CO1	It will provide the knowledge to the students with regards to Partnership Final Accounts, Amalgamation of firms, Conversion of partnership firm into a company
CO2	Lets the students understand about foreign trade and exchange fluctuations.
PAPER 2 Cost Accounting (Methods of Costing) – II	
CO1	Solve cost sheet problems and acquired skill of application of cost sheet. One of the important techniques to determine prices.
CO2	Find reasons of distinction between financial accounting and cost accounting and to solve practical problems.
CO3	Apply calculation of pricing of large size contract by contract costing and to solve practical problems.
CO4	Apply technique of determination of price at the time of running manufacturing process by process costing in practical manner.
PAPER 3 Direct Taxation I	
CO1	Understand the basis of chargeability
CO2	To know about different heads of income
CO3	Calculation of taxable income post deductions
PAPER 4 Information Technology in Accountancy – I	
CO1	Learn different parts of hardware and different types of software.
CO2	Learn and execute different commands of Ms word, Ms Excel and Ms PowerPoint
CO3	Learn to downloading information, creating e-mail ID and sending/receiving emails.
CO4	Learn legal issues of internet, importance of electronic data interchange and e-commerce.
PAPER 5 Foundation Course in Commerce (Financial Market Operations) – III	
CO1	Get proper guidance about investment, difference about banking and non-banking financial services, and inflation.
CO2	Understand knowledge regarding Sensex, IPO shares, methods of raising finance by company through various financial instruments.
CO3	Understand classification of financial instruments, derivatives.
CO4	Get helpful knowledge about consumer finance, plastic money, features of financial services, underwriter.

PAPER 6 Business Law (Business Regulatory Framework) – II	
CO1	Understanding an insight of various beneficial social legislative measures.
CO2	Understand rights and liabilities of partners, Outsiders. Incorporation and dissolution of partnership firm.
CO3	Understand nature of LLP, merits of LLP and process of winding up of LLP
CO4	Demonstrate an understanding of the Legal environment of business.
CO5	Apply basic legal knowledge to business transactions and to communicate effectively using standard business and legal terminology.
PAPER 7 Business Economics – II	
CO1	Understand the concept of Macroeconomics and various circular flows of income.
CO2	Understand various concepts in money, prices and inflation.
CO3	To become aware of public finance in depth.
CO4	Understand various sources of public revenue and expenditure.
CO5	An appreciation of the ethical issues in economics competition.
SEM IV	
PAPER 1 Research Methodology In Accounting And Finance	
CO1	To familiarize the students with basic of research, research design, research techniques and the research process.
CO2	To identify and discuss the concepts and procedures of sampling, data collection, analysis and reporting
CO3	To determine various sources of information for literature review
CO4	To enable the participants in conducting research work and formulating research synopsis and report (Third Year)
PAPER 2 Financial Accounting IV	
CO1	To Read, understand, interpret and analyze Redemption of Preference Shares.
CO2	To Read, understand, interpret and analyze the Financial Statements of the Company.
CO3	Read, understand, interpret and analyze Redemption of Debentures.
CO4	Understand the Accounting of Foreign Transactions
CO5	Understand the practical application of Profit Prior to Incorporation.
PAPER 3 Management Accounting	
CO1	The learners will understand the practical application of various financial analysis tools
CO2	Apply the financial tools in evaluation of the various targets achievable in future.

CO3	The course will make the students employable as Finance Manager in the field of Accounting and Finance
PAPER 4 Information Technology II	
CO1	Describe the types of information systems supporting the major functional areas of the business.
CO2	Evaluate the role of information systems in today's competitive business environment.
CO3	Describe the need and benefits of computerized Accounting.
CO4	Describe the need and importance of IT in auditing.
PAPER 5 Law III	
CO1	Demonstrate and understand the Legal Environment of the Company.
CO2	Identify the fundamental legal principles behind contractual agreements.
CO3	Apply basic legal knowledge to incorporation of Company and fundamental documents.
CO4	Communicate effectively using standard business and legal terminology.
CO5	
PAPER 6: Foundation Course In Management	
CO1	Learners will be able to explain the meaning and the functions of management.
CO2	Learners will be able to identify the traits and styles of leadership.
CO3	Learners will be able to categorize Recruitment and Selection processes.
CO4	Learners will be able to discuss the Employment tests and types of Interview.
PAPER 7 Taxation III	
CO1	To Compute Tax Liability of Firm.
CO2	to Compute the tax liability of an individual.
CO3	Able to Compute Advance Tax and Interest on Advance Tax.
CO4	Understand DTAA Provisions and Compute Tax liability.
CO5	Understand and compute TDS.
SEM V	
PAPER 1 Cost Accounting - III	
CO1	To understand the basic concepts used to determine Operating Costing and Process Costing
CO2	To understand the concept of Uniform Costing and Activity Based Costing.
CO3	To be able to analyze and evaluate information for cost ascertainment, planning, control and decisionmaking
PAPER 2 Financial Management – II	
CO1	The learners will learn various investment techniques like Capital Budgeting, Capital Structure theories, Dividend Decision models and Credit Management.

CO2	Demonstrate the concept learned and understood in taking quick investment decisions
CO3	will make the learners employment ready in the field of Finance as Financial Advisors or as Chief Accountant, provided they do some further studies in the same field.
PAPER 3 Taxation - IV (Indirect Taxes - II)	
CO1	Read and understand the definition, important terms, history and regulatory framework of GST in India.
CO2	Gain working knowledge on GST, application of the same in the organizations and also to understand the registration process and the documentation involved in GST
CO3	Learners can demonstrate the same in their job fields or helps in applying the same in business
PAPER 4 Management Application	
CO1	Learners will be able to explain the meaning and the functions of management.
CO2	Learners will be able to identify the traits and styles of leadership
CO3	Learners will be able to compare formal organization within formal organization.
CO4	Learners will be able to categorize recruitment and Selection processes.
CO5	Learners will be able to discuss the employment tests and types of Interview.
PAPER 5 Financial Accounting V	
CO1	Read and understand the various forms of business reconstruction.
CO2	Understand the theoretical and practical aspects and methodologies of business valuation.
CO3	Demonstrate the same during the Merger, amalgamation or internal reconstruction of the businesses.
PAPER 6 Financial Accounting VI	
CO1	Read, understand, interpret and analyze financial reports of Banking and Insurance companies.
CO2	Understand differing accounting policies and their impact on financial statements
CO3	Demonstrate knowledge of accounting concepts and techniques
CO4	Make sound financial decisions in real world settings.
Sem VI	
PAPER 1 Economics	
CO1	Learners will be able to understand the standard analytical tools of applied economics analysis to business situations, analyze causes and consequences of unemployment, inflation and economic growth.
CO2	Apply these tools in taking monetary or financial decisions in day to day activities or in business situations

CO3	Understanding the various types competitions in the market.
PAPER 2 Cost Accounting-IV	
CO1	Will understand the concept of Budgeting and methods of Budgetary control.
CO2	Understand the difference between Absorption, costing and Marginal costing and Cost Volume and Profit analysis and its practical application.
CO3	Learn different managerial decision making strategies.
CO4	Get familiar with the techniques and concepts of standard costing and its practical application.
PAPER 3 Financial Management -III	
CO1	The learners will read and understand the importance of various corporate restructuring strategies like Mergers, Acquisitions etc. and the difference between them.
CO2	To understand certain short term financing mediums of companies such as Factoring, Hire Purchase, Leasing etc.
CO3	learners will be able to demonstrate the same in calculating the Value of a company's share through various methods like Earnings based, Cash Flow basis etc.
PAPER 4 Taxation	
CO1	Students will be able to classify and determine value of imported goods.
CO2	Students will be able to understand and compute various types of custom duties
CO3	Students will be able to compute tax liability, interest on delayed payments and refund.
CO4	Students will have knowledge about types of returns, audit and assessment.
PAPER 5 Financial Accounting-VII	
CO1	Learners will develop the ability to use accounting information to solve a variety of business problems.
CO2	To understand the purpose of financial statements in relationship to decision making
PAPER 6 Project work	
CO1	To acquaint students with research-based project work by implementing Research Methodology