



MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

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## **BACHELOR OF ACCOUNTING AND FINANCE**

### **PROGRAMME OUTCOMES:-**

**PO1:** A graduate after completion of this course can initially join as a trainee / or as an accountant or as an accounts executive. Graduate professionals can work as freelancers in this field.

**PO2:** Students would get an opportunity to explore many career paths like Investment and Portfolio management, Stock market, Security analysis, Mutual Fund and Capital Market analysis, Accounting field, financial field etc.

**PO3:** Learning can impart subject knowledge and it helps to learn the students with e-commerce used in today's Digital age.

## **SEM-I**

### **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.

**PSO2** - Learners can have 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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## **FINANCIAL ACCOUNTING -I**

### **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 understand the concept of disclosure of accounting policies, valuation of inventories, revenue recognition and inventory valuation by FIFO and weighted average method.
- CO2:** To understand the concept of revenue and capital expenditure and receipts and final accounts of manufacturing firm.
- CO3:** To understand the concept of departmental accounts.
- CO4:** To understand the concept of accounting for Hire Purchase.



  
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## **Cost Accounting - I**

### **OBJECTIVES :-**

1. To learn the costing methods which help 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 :-**

**CO1:** Define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost.

**CO2:** Determine various levels of material i.e. reorder level, minimum level, maximum level & EOQ for managing working capital.

**CO3:** Use methods of time-keeping & time-booking and manage idle & overtime.

**CO4 :** To analyse different 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 :-**

- CO1:** To understand the concept of introduction to Financial Management.  
**CO2:** To understand the concept of time value of money.  
**CO3:** To understand the concept of Leverages.  
**CO4:** To enhance the knowledge about various types of financing.  
**CO5:** To understand the concept of cost of capital.



  
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## **Business Communication – I**

### **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 the course , the outcome will be as follows :-**

- CO1:** Students will enhance the knowledge of theory of communication.
- CO2:** Students will develop the listening skills to the business ethics with the barriers to communication.
- CO3:** Students will synthesize theory of business letter writing and personnel correspondence.
- CO4:** Students will develop language and writing skills in commercial terms, paragraph writing and grammar.



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## **Business Environment- I**

### **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 the course , the outcome will be as follows :-**

- CO1:** To provide awareness and understanding of business and its environment.  
**CO2:** To enable to understand business and business society.  
**CO3:** To create understanding organization contemporary issues.  
**CO4:** To develop understanding to learners in respect of international environment.



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## **Business Economics- I**

### **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 the course , the outcome will be as follows :-**

- CO1:** To develop understanding on Scope and Importance of Business Economics.
- CO2:** To enhance the knowledge on Demand Analysis.
- CO3:** To create understanding on Supply and Production Decisions and Cost of Production.
- CO4:** To make student aware on Market structure Perfect competition and Monopoly and Pricing and Output Decision under Imperfect Competition.
- CO5:** To enhance the knowledge on Pricing Practices.



  
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## **FOUNDATION COURSE - I**

### **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 the course , the outcome will be as follows :-**

- C01:** To make student aware for demographic composition, linguistic diversity, regional variations and concept of diversity as difference.
- C02:** To enhance the concept of stratification and inequality, Gender Disparities, Disability of Handicapped and women problem.
- C03:** To develop understanding of inequalities in caste system and Inter- group conflicts.
- C04:** To enhance their knowledge in The Indian Constitution.
- C05:** To create understanding of Significant Aspect of Political Process.



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**SEMESTER-II**

**FINANCIAL ACCOUNTING – II**

**OBJECTIVE:**

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 understand the concept of accounting from incomplete records.  
**CO2:** To understand the concept of consignment accounting.  
**CO3:** To understand the concept of branch accounts.  
**CO4:** To understand the concept of fire insurance claims.



  
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**BUSINESS COMMUNICATION II**

**OBJECTIVES :**

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 the course , the outcome will be as follows :-**

- CO1:** To impart knowledge about presentation skills and given knowledge of using PPT.  
**CO2:** To develop group communication skills among students.  
**CO3:** To make students practice of business letters in practical view.  
**CO4 :** To build language and writing skills among the students.



  
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## **FOUNDATION COURSE -II**

### **OBJECTIVES :**

1. By the end of this unit students are expected to understand the basic concepts of globalization , liberalization and privatization 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 the course , the outcome will be as follows :**

**CO1:** The learner will impart the basic knowledge related to globalization.

**CO2:** The learner is made aware of different fundamental human rights.

**CO3:** Learner excel the nature of various environmental issues and duty towards protection of environment.

**CO4:** Learner synthesize the knowledge of stress, conflict, aggression and violence.

**CO5:** Learner enhance various techniques like yoga, meditation to manage stress.



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## **AUDITING**

### **OBJECTIVES:**

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 the course , the outcome will be as follows :**

**CO1:** Student will understand the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.

**CO2:** Student will understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties.

**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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## **BUSINESS LAW I**

### **OBJECTIVES:**

1. To give the students insight into various provisions of Contract Act 1872; Sale of goods Act 1930;
2. To familiarize 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:** Learn the difference between valid void and voidable contract.

**CO2:** Memorize difference between contract of guarantee and indemnity.

**CO3:** Analysis the rights and duties of pawnor and pawnee under contract of bailment.

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



  
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## **BUSINESS MATHEMATICS II**

### **OBJECTIVES:**

1. To apply the principles of simple interest to solve relevant problems in
2. financial applications such as simple-interest-based loans.
3. 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:** To apply basic terms of integration in solving practical problems field of as of business.
- CO2:** To explain basic methods of business calculus, types and methods of interest account and their basic applications in practice.
- CO3:** To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit.
- 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-II**

### **OBJECTIVES:**

1. To understand the concept of Financial Services and the latest updates in the Financial Services indifferent 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 familiarize with the fundamental aspects of various financial services.

**CO2:** To familiarize with the fundamental aspects of various issues associated with issue of shares.

**CO3:** To give a comprehensive overview of emerging financial services in the light of globalization.

**CO4:** To introduce the basic concepts, functions, process, techniques and create an awareness of therole, functions and functioning of financial services.



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**SEM-III**

**FINANCIAL ACCOUNTING – III**

**OBJECTIVES:**

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 the course , the outcome will be as follows :**

- CO1:** To understand the concept of partnership final accounts based on adjustment of admission or retirement and death of a partner during the year.
- CO2:** To understand the concept of piecemeal distribution of cash.
- CO3:** To understand the concept of amalgamation of firms.
- CO4:** To understand the concept of conversion or sale of partnership firms into a Limited company.
- CO5:** To understand the concept of Accounting of transactions of foreign currency.



  
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## **COST ACCOUNTING – II**

### **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:** Define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost.

**CO2:** Determine various levels of material i.e. reorder level, minimum level, maximum level & EOQ for managing working capital.

**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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## **TAXATION – II**

### **COURSE OUTCOME:**

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

**CO1:** To make aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962. To make aware about agriculture income, residential status and incidence/charge of tax.

**CO2:** To understand the provisions and procedure to compute total income under five heads of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources.



  
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**INFORMATION TECHNOLOGY IN ACCOUNTANCY – I**

**OBJECTIVES:**

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

**COURSE OUTCOME:**

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

**CO1:-** To make learner understand the concept of hardware & software.

**CO2:-** To make them learn the office productivity tools like Ms-word, MS excel, PowerPoint

**CO3:-** To help the learner to understand the web & its components.

**CO4:-** To understand internet & other emerging technology.

**CO5:-** To make them understand e-commerce & its dynamics.



  
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**BUSINESS LAW – II**

**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:** The purposes and functions of business law include maintaining order, protecting rights and liberties, establishing standards, and resolving disputes when it comes to business and their interactions with individuals, government agencies, and other businesses.

**CO2:** Being aware of these potential issues will help you make the judgment calls and decisions that business professionals make on a daily basis.

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

**CO4:** To help in knowing the rules of share capital and debentures.



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## **Business Economics – II**

### **OBJECTIVES:**

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 the course , the outcome will be as follows :**

- CO1:** To develop the understanding on Macroeconomic Data and Theory.  
**CO2:** To enhance the knowledge on Money, Inflation and Monetary Policy.  
**CO3:** To create understanding on Constituents of fiscal Policy.  
**CO4:** To aware student on Open Economy Theory and Issues of International Trade.



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### **Foundation Course – III**

#### **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 :**

**CO1:** To provide an introduction to the financial markets and to analyze the role of financial markets for the broader macro economy.

**CO2:** To help them to understand the practical aspects of primary and secondary market operations.

**CO3:** To Understand the concept of Financial Instrument.

**CO4 :** To Understand the concept of Financial Services.



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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 understand the concept of preparation of final accounts of companies.
- CO2:** To understand the concept of redemption of preference shares.
- CO3:** To understand the concept of redemption of Debentures.
- CO4:** To understand the concept of profit prior to incorporation.
- CO5:** To enhance the knowledge of foreign currency conversion of foreign Branches.



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**MANAGEMENT ACCOUNTING**

**OBJECTIVES:**

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

**COURSE OUTCOME:**

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

**CO1:** To understand the concept of analysis and interpretation of financial statement in that Corporate financial statements and analysis and interpretation of financial statements.

**CO2:** To understand ratio analysis and interpretation.

**CO3:** To understand the concept of cash flow statement.

**CO4:** To understand the concept of working capital.



  
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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 understand the provision and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.

**CO2:** To Understand the concept of Computation of tax liability of individual & HUF.

**CO3:** To Understand the concept of Computation of Partnership firm.

**CO4:** To Understand the concept of Return of income, TDS, Advance tax and Interest payable.

**CO5 :** To Understand the concept of DTAA and Tax planning.



  
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## **INFORMATION TECHNOLOGY IN ACCOUNTANCY-II**

### **OBJECTIVES:**

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

### **COURSE OUTCOME:**

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

**CO1:** The objective of accounting is to provide insight into the results of management decisions.


**CO2:** The aim of accounting education is to help students learn to learn to become professional accountants.

**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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**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:** Know about the concept of company and shares.

**CO2:** Know about the company law in the India.

**CO3:** Understand the use of the memorandum of association and article of association in a company, they also learn from this course.

**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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**RESEARCH METHODOLOGY IN ACCOUNTING AND FINANCE**

**OBJECTIVES:**

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 the course , the outcome will be as follows :-**

**CO1:** To enhance the abilities of learners to understand research in business.

**CO2:** To enable the learners to understand, develop and apply the fundamental formulating research problem.

**CO3:** To enable the learners in understanding and developing the most appropriate methodology for their research.

**CO4:** To make the learners familiar with the basic statistical tools and techniques applicable for research and making of report writing.



  
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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 :-**

**CO1:** To enhance the knowledge of Basic Management Concept.

**CO2:** To create the understanding of Planning.

**CO3:** To develop the understanding of Organisation.

**CO4:** To aware the student on Staffing process.

To enhance the knowledge of Directing and Controlling.



  
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**SEM-V**

**COST ACCOUNTING III**

**OBJECTIVES:**

1. To get students acquainted with the concept of uniform costing and different cost accountingsystem.
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 the course , the outcome will be as follows :-**

- CO1:** Define the various components of Activity based costing based on particular activity, operatingcost .
- CO2:** Determine various levels of Process costing (FIFO and Weighted Average method).
- 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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## **FINANCIAL MANAGEMENT – II**

### **OBJECTIVES:**

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 the course , the outcome will be as follows :-**

- CO1:** Define the various components of mutual funds valuation and bond valuation, and also to aware about capital budgeting.
- CO2:** Determine various levels of capital structuring and dividend decisions and their types and to be aware of credit management .
- CO3:** To Understand the concept Mutual fund and bond valuation.
- CO4 :** To Understand the concept of Credit management.



  
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**Taxation – IV**

**COURSE OUTCOME:**

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

**CO1:** To make aware about provisions of indirect tax with regard to GST and concept of supply, to aware about documentation and collection of Tax.

**CO2:** To understand the provisions and procedure to compute input tax credit and computation of GST.

**CO3:** To Understand the concept of Documentation.

**CO4 :** To Understand the concept of Registration.



  
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## **INTERNATIONAL FINANCE**

### **COURSE OUTCOME:**

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

**CO1:** To make aware about Derivatives market and how to deal in foreign exchange market.

**CO2:** To understand about risk management , about hedging , and also to compute future spot rate.



  
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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 the course , the outcome will be as follows :-**

- CO1:** To understand the concept of underwriting of Shares and Debentures.
- CO2:** To get the information about Buy Back of shares.
- CO3:** To understand the concept of amalgamation, absorption and external reconstruction of companies.
- CO4:** To understand the concept of internal reconstruction.
- CO5:** To understand the concept of liquidation of companies.



  
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## **FINANCIAL ACCOUNTING VI**

### **OBJECTIVE :**

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:** Describe, explain, and integrate fundamental concepts underlying accounting, finance, management, marketing, and economics and Understand the concept of Final Accounts Banking company.

**CO2:** Use information to support business processes and practices, such as problem analysis and decision making.

**CO3:** To Understand the concept of Valuation of Goodwill.

**CO4 :** To Understand the concept of Accounting LLP.



  
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**SEM-VI**

**FINANCIAL ACCOUNTING – VII**

**OBJECTIVE :**

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

**COURSE OUTCOME:**

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

**CO1:** The objective of accounting is to provide insight into the results of management decisions. The aim of accounting education is to help students learn to learn to become professional accountants.

**CO2:** Demonstrate an appropriate mastery of the knowledge of co –operative society, and to awareabout FORM N , also knowledge about IFRS.

**CO3 :** It enhances the depth of the learner in evaluating the profit or loss on sale of shares anddebentures 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.



*Sheela*  
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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 the course , the outcome will be as follows :-**

- CO1:** To enable to understand how the techniques of Budgetary control is employed to control cost.
- CO2:** To enable to understand Methods and techniques of Costing
- CO3:** To differentiate between marginal and absorption costing.
- CO4:** To understand standard cost and variance.



  
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## **FINANCIAL MANAGEMENT - III**

### **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 the course , the outcome will be as follows :-**

- CO 1:** To understand the strategic financial decision making framework.  
**CO2:** To familiarize students with the concept of Mergers and Acquisitions.  
**CO3:** To create understanding regarding Corporate Restructure and Takeovers.  
**CO4:** To develop understanding to learners in respect of Lease and Hire Purchase.  
**CO5:** To understand working capital financing.



  
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**TAXATION - V (INDIRECT TAXES - III)**

**OBJECTIVE:**

- 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 make aware about provisions of indirect tax with payment of TDS, TCS. Types of returns and provision relation to filing return.
- CO2:** To understand the provisions regarding custom act – 1 and 2 and also to aware about exemption, and provision relating to coastal goods.
- CO3:** To Understand the concept of Accounts, Audit, Assessment and Records.
- CO4:** To Understand the concept of Introduction to Customs Act 196 and Understand the concept of Procedure under Customs Act.



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**Security Analysis and Portfolio Management**

**COURSE OUTCOME:**

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


**CO1:** To make aware about portfolio analysis and different types of investors.

**CO2:** To understand about fundamental analysis (industry cycle, industry characteristic)

**CO3:** To Understand the concept of Technical Analysis.

**CO4 :** To Understand the concept of Efficient Market and CAPM.



  
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