

B. Com in Accounting & Finance.

PROGRAM SPECIFIC OUTCOME

1. To enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

To motivate students to do research work in the field of finance.

2. To make students aware in regards to Fiscal changes in economy.
3. To create employable people for benefit of organisations.
4. To groom students to pursue future professional courses.

Semester	I	Class	FYBAF
Course No.		Academic Year	2019-20
Course Name	Financial Accounting paper I		
Name of Faculty	Macnoble M. Dcruz		

Corse Objective

1	To familiarize the learners with the fundamental aspect of Financial Accounting.
2	To make them understand the Accounting Standards issued by ICAI
3	To make them understand the concepts of Financial Statements
4	Make them capable to apply accounting concepts in preparation and presentation of Financial statements

Corse Outcome

Unit No.	Course Module	Description
CO1	Accounting Standards	To familiarize the learners with Accounting standards such as As1, AS2, AS9.
CO2	Inventory Valuation	To make them able to maintain stock sheet for Inventory movement in the business under FIFO and Weighted average method.
CO3	Departmental Final Accounting	To enhance ability of learners, to prepare financial statements for special accounting areas
CO4	Manufacturing Final Accounting	To educate students about preparation of financial statements for special accounting areas
CO5	Hire Purchase Accounting	To inculcate in students the understanding of installment sale accounting procedures.

Semester	I	Class	F.Y.B.A.F.
Course No.	B.A.F.	Academic Year	2019-20
Course Name	Introduction to Cost Accounting		
Name of Faculty	CMA (Dr.) Tushar Raut		

Course Objectives	To enables the students the concept of cost and its different types and ingredients like Material, Labour and Overheads
--------------------------	---

Unit No.	Course Module	Description
CO1	Introduction To cost Accounting	Ascertainment of cost of product, process, job, etc, fixation of selling price, proper recording and presentation of cost data to management for measuring efficiency and for cost control and cost reduction, ascertaining the profit of each activity, assisting management in decision making and determination of break-even point.
CO2	Material	The aim is to know the methods by which expenditure on material is recorded, classified and allocated so that the cost of products and services may be accurately ascertained.
CO3	Labour	The aim is to know the methods by which expenditure on wages is recorded, classified and allocated so that the cost of products and services may be accurately ascertained.
CO4	Overheads	The aim is to know the methods by which expenditure on overheads are recorded, classified and allocated so that the cost of products and services may be accurately ascertained.

Semester	I	Class	FYBAF
Course No.		Academic Year	2019-20
Course Name	Financial management		
Name of Faculty	Sweenal Fereira		

Course objective	To give the students insight into various financial management topics
-------------------------	---

Unit No.	Course Module	Description
CO1	Introduction to Financial management	To give students basic understanding of concepts To understand the scope and objectives of the Financial management
CO2	Time valuation	To give students insight into various aspects of time valuation
CO3	Leverage	Helps students understand various financial, operation and combined leverage
CO4	Types of financing	To make students aware of various short term, medium and long term financing
CO5	Cost of capital	Give students insight into costs related to raising funds.

Semester	I	Class	FYBAF
Course No.		Academic Year	2019-2020
Course Name	Business Communication I		
Name of Faculty	Mildred Pereira		
Course objective			
<ul style="list-style-type: none"> • Students are expected to be able to demonstrate a good understanding of effective business writing. • To provide understanding of developing and delivering effective presentation. 			

Unit No.	Course Module	Description
CO1	Theory of communication	<ol style="list-style-type: none"> 1. Make the student understand about that the role of communicator has become very important, and communication is essentials to all human association. 2. Enhance the student Knowledge about the Hierarchy of communication 3. Make Students aware about the mode and methods of communication depends upon various factor.
CO2	Obstacles to communication in business world	<ol style="list-style-type: none"> 1. This section will give idea to student about barriers in communication may arise any time. 2. Give student knowledge about listing is important aid to communication
CO3	Business correspondence	<ol style="list-style-type: none"> 1. Student can able to understand communication in writing, in the form of bills memos, letters reports etc
CO4	Language and writing skill	<ol style="list-style-type: none"> 1. This section will help improve the language and writing skills of students

Semester	I	Class	FYBAF
Course No.		Academic Year	2019-2020
Course Name	Business Economics I		
Name of Faculty	Candida Allan Gomes		

COURSE OBJECTIVE

- To build strong foundation in basic economics policies.
- To develop the Understanding of how individual decision makers both Consumer and Producers behave in variety of economic environment.
- To develop understanding of various market structures that exists in an economy.

Unit No.	Course Module	Description
CO1	Scope and Importance of Business Economics.	<ol style="list-style-type: none"> 4. Familiarize students with Micro Economics and its Importance in Business Environment. 5. To help students develop understanding about the Market and various components that influence Price.
CO2	Demand Analysis	<ol style="list-style-type: none"> 3. This section provides understand about the most important factors in terms of Business i.e. Demand. 4. To give knowledge about the demand function its determinants and demand curve in different markets. 5. To explain elastic of demand and helps students understand the magnitude of change in demand in relation to the change in Price of the Product. 6. The provides students with insight as to how forecasting of demand is important to plan its business activities.
CO3	Supply and Production Decisions and cost of Production	<ol style="list-style-type: none"> 2. To develop understanding about Supply Function of the Business and its relation with the cost of production. 3. Students can gain knowledge about the various costs involved in the Production.
CO4	Market Structures	<ol style="list-style-type: none"> 2. To give students knowledge about the characteristics of various market structure and Long run and short run equilibrium that exist between the industry and Firms.. 3. To develop understanding about the significance of selling cost and role of advertisement in monopolistic Competition. 4. To help student understand the how the monopoly is formed.
CO5	Pricing Practices	<ol style="list-style-type: none"> 1. This section will help students to understand the degree of price decimation that exist in the market and the conditions due to which it becomes profitable. 2. It helps students gain knowledge about the concept “Dumping”. 3. It further provides information about various pricing technics and a 4. case study to further give the practical knowledge to the students.

Semester	II	Class	FYBAF
Course No.		Academic Year	2019-20
Course Name	Financial Accounting paper II		
Name of Faculty	Macnoble M. Dcruz		

Corse Objective

1	To facilitate basic accounting practices among the learners.
2	To make them able to prepare and present financial statements in case of special accounting areas.
3	To make them understand completion of accounting work from incomplete records.
4	Make them capable to apply accounting concepts in preparation and presentation of Financial statements

Corse Outcome

Unit No.	Course Module	Description
CO1	Accounting from incomplete records.	To guide the learners how to prepare income statement, balance sheet, cash flow statement with incomplete records.
CO2	Consignment accounts	To make them able to prepare accounting statements in the case of principal-agency business.
CO3	Branch accounting	To make them able to prepare accounting statements in the books of head office regarding dependant and Independent branch.
CO4	Fire Insurance Claims	To make them learn how to calculate insurance claim regarding damage goods under average clause of Fire Insurance.

Semester	II	Class	F.Y.B.A.F.
Course No.	B.A.F.	Academic Year	2019-20
Course Name	Innovative Financial Services		
Name of Faculty	CMA (Dr.) Tushar Raut		

Course Objectives	To understand the concept of Financial Services and the latest updates in the Financial Services in different areas of operations.
--------------------------	--

Unit No.	Course Module	Description
CO1	Introduction to Traditional Financial Services	Financial Services Concept Objectives / Functions. Characteristics, Financial Services Market, Financial Services Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework Factoring and Forfaiting : Introduction, Types of Factoring, Theoretical Framework Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring vs Forfaiting. Working of Forfaiting. Benefits and Drawbacks of Forfaiting, Practical Problems.
CO2	Issue Management and Securitization	(a) Issue Management and Intermediaries: Introduction, Merchant Bankers / Lead Managers, Underwriters. Bankers to an Issue Brokers to an Issue (b) Stock Broking : Introduction, Stock Brokers, Sub-Brokers, Foreign Brokers, Trading and Clearing Self Clearing Members Stock Trading (Cash and Normal) Derivative Trading (c) Securitization : Definition, Securitization vs Factoring Features of Securitization, Pass through Certificates Securitization Mechanism, Special Purpose Vehicle, Securitizable Assets, Benefits of Securitization. New Guidelines on Securitization
CO3	Financial Services and Its Mechanism	(a) Lease and Hire-Purchase : Meaning. Types of Lease - Finance Lease. Operating Lease. Advantages and Disadvantages of

		<p>Leasing Leasing in India, Legal Aspects of Leasing Definition of Hire Purchase, Hire Purchase and installment Sale Characteristics, Hire Purchase and Leasing. Advantages of Hire Purchase. Problems of Hire Purchase</p> <p>(b) Housing Finance: Introduction, Housing Finance Industry, Housing Finance Policy Aspect. Sources of Funds, Market</p> <p>Housing Finance, Housing Finance in India - Major Issues Housing Finance in India - Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB). Guidelines for Asset Liability Management System in HFC, Fair Tr</p> <p>Practice Code for HFC, Housing Finance Agencies</p> <p>(c) Venture Capital: Introduction. Features of Venture Capital Types of Venture Capital Financing Stages, Disinvestment Mechanism. Venture Capital Investment Process, Indian Scenario</p>
<p>CO4</p>	<p>Consumer Finance and Credit Rating</p>	<p>(a) Consumer Finance: Introduction Sources. Types of Products, Consumer Finance Practice in India. Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case For and Against Consumer Finance</p> <p>(b) Plastic Money : Growth of Plastic Money Services in India, Types of Plastic Cards Credit Card - Debit Card - Smart Card - Add-on Cards, Performance of Credit Cards and Debit Card, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse. Consumer Protection, Indian Scenario</p> <p>Smart Cards - Features, Types, Security Features and Financial Applications</p> <p>c) Credit Rating : Meaning, Origin Features, Advantages of Rating, Regulatory Framework. Credit Rating Agencies. Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India. Limitations of Rating</p>

Semester	II	Class	FYBAF
Course No.		Academic Year	2019-2020
Course Name	Business communication II		
Name of Faculty	Mildred Pereira		
Course objective			
<ul style="list-style-type: none"> • Students are expected to be able to demonstrate a good understanding of effective business writing . • To provide understanding of developing and delivering effective presentation. 			

Unit No.	Course Module	Description
CO1	Presentation skills	<ol style="list-style-type: none"> 1. Familiarize students with presentation and give them idea about how to give oral presentation before stakeholder 2. Aware student some dos and don'ts of good presentation. 3. Mention the audio and visual aids that can be used while making a presentation.
CO2	Group communication	<ol style="list-style-type: none"> 1. Make student ready for group discussion and interview. 2. Student could able to draft agenda, minutes and resolution of meeting 3. Student can able to handle the task of conducting conference 4. Make student understand that human being can never live in isolation, we need someone to talk and share our view and in this way we practice public relation
CO3	Business correspondence	<ol style="list-style-type: none"> 1. Student can keep important things into mind while drafting various types of business correspondence
CO4	Language and writing skill	<ol style="list-style-type: none"> 1. This section will help to build up writing skill and analytical skill of student.

Semester	II	Class	FYBAF
Course No.		Academic Year	2019-2020
Course Name	Foundation Course II		
Name of Faculty	Sweedal Almeida		
Course objective			
<ul style="list-style-type: none"> • To make students social aware of their personality. • To help students upgrade their knowledge on current challenges and issues of Indian society. • To sensitize students about the social problems plaguing Indian society and emphasize the role of educated youth to address the same. 			

Unit No.	Course Module	Description
CO1	Globalisation and Indian Society	<ul style="list-style-type: none"> • Make the student understand about the concept of LPG and its impact on industry, employment and agrarian sector. • Enhance the student knowledge about corporate and contract farming & reasons and effects of migration. • Make Students aware about the main reasons for farmers suicide.
CO2	Human Rights	<ul style="list-style-type: none"> • Enhance the student knowledge and understanding of Human Rights. • This section will help student develop awareness of human rights can be translated in social and political reality. • It will help students to value human dignity.
CO3	Ecology	<ul style="list-style-type: none"> • Student will be able to understand the importance of environment and sustainable development. • It will help students acquire knowledge of environmental degradation, its causes and impact on the environment and human beings.
CO4	Understanding Stress and Conflict	<ul style="list-style-type: none"> • Make the student understand about the concept of stress & conflict and its causes. • It will make students aware about the role played by social agents in developing individual personality. • It will help students to study about the major causes of aggression and violence and measures to resolve the same.
CO5	Managing Stress and Conflicts in Contemporary Society	<ul style="list-style-type: none"> • Make the student understand the reasons for occurrence of conflict. • Students will be able to know what strategies can be applied for reducing stress.

Semester	II	Class	FYBAF
Course No.		Academic Year	2019-20
Course Name	Business Law		
Name of Faculty	Sweenal Ferreira		

course objective	To give the students insight into various provisions of Contract Act 1872; Sale of goods Act 1930; Negotiable Instruments Act 1881; Consumer Protection Act 1986
-------------------------	--

Unit No.	Course Module	Description
CO1	Contract Act	To give students basic understanding of different contracts. To understand the scope and objectives of the Act.
CO2	Sale of Goods Act	To give students insight into various aspects of contract and understand different related terms.
CO3	Negotiable Instrument Act	Helps students understand various negotiable Instruments and related provisions of the Act.
CO4	Consumers Protection Act	To make students aware of various consumer rights and gain understanding of other related provisions.

Semester	III	Class	S.Y.B.A.F.
Course No.	B.A.F.	Academic Year	2019-20
Course Name	FINANCIAL ACCOUNTING – III		
Name of Faculty	CMA (Dr.) Tushar Raut		

Course Objectives	To understand the complete Accounting treatments of Partnership firms Accounting
--------------------------	--

Unit No.	Course Module	Description
CO1	Partnership Final Accounts	After study of this subject the students get comprehensive knowledge of Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year
CO2	Piecemeal Distribution of Cash	It help the students to get practical knowledge of accounts in real world, of Piecemeal Distribution of Cash
CO3	Amalgamation of Firms	Conversion / Sale of a Partnership Firm into a Ltd. Company
CO4	Conversion / Sale of a Partnership Firm into a Ltd. Company	Conversion / Sale of a Partnership Firm into a Ltd. Company
CO5	Accounting of Transactions of Foreign Currency	Accounting of Transactions of Foreign Currency

Semester	III	Class	SYBAF
Course No.		Academic Year	2019-20
Course Name	Cost Accounting paper III		
Name of Faculty	Macnoble M. Dcruz		

Corse Objective

1	To help learners to understand Cost accounting practices.
2	To make them able to prepare and present Costing statements in case of various job costing methods.
3	To make them able to reconcile differences between Costing and Financial Books.

Corse Outcome

Unit No.	Course Module	Description
CO1	Unit Costing	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	Reconciliation between Cost and Financial Books	To make them able to find out differences between cost and financial books.
CO3	Contract costing	To make them able to prepare and present job costing statement in regards to contract job and ascertainment of profitability and profit treatment.
CO4	Contract costing	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.

Semester	III	Class	SYBAF
Course No.		Academic Year	2019-2020
Course Name	FCIII		
Name of Faculty	Mildred Pereira		
Course objective			
<ul style="list-style-type: none"> • To familiarize the student with financial system of India and their use in practical life. • To develop an understanding of role and function of financial system. • To acquaint the students with legal and ethical aspects of financial management. 			

Unit No.	Course Module	Description
CO1	An overview of the financial system	<ol style="list-style-type: none"> 4. Familiarize students with Financial system of India 5. Enhance the student Knowledge about the types of retailer. 6. Make Students aware Financial management as a career that offers employment opportunities.
CO2	Financial Markets	<ol style="list-style-type: none"> 5. Make student understand many practical cases of financial markets. 6. Give student knowledge about Financial strategy,.
CO3	Financial Institution	<ol style="list-style-type: none"> 2. Student can able to understand terminology of different financial instruments. 3. Student will acquaint with legal and ethical aspect of Financial instruments.
CO4	Financial services	<ol style="list-style-type: none"> 2. This section will help to create awareness about emerging trends in financial management. 3. Those students who wish to be in this field must be creative and should have new ideas to promote their business.

Semester	III	Class	SYBF
Course No.		Academic Year	2019-20
Course Name	Business Economics II Macroeconomics		
Name of Faculty	Anthony Dmello		

Course Objective

1	Introduce Macroeconomic Data and Theory and The Keynesian Principle of Effective Demand
2	To Learn Money, Inflation and Monetary Policy, Money Supply, Demand for Money
3	To Learn Constituents of Fiscal Policy, Instruments of Fiscal policy, Union budget
4	To Understand Open Economy : Theory and Issues of International Trade, Foreign Exchange and foreign exchange market

Course Outcome

Unit No.	Course Module	Description
CO1	Introduction to Macroeconomic Data and Theory	To Learn Macroeconomic Data and Theory, Circular flow of aggregate income and expenditure, The Measurement of national product and The Keynesian Principle of Effective Demand
CO2	Money, Inflation and Monetary Policy	To Learn Money, Inflation and Monetary Policy, Money Supply, Demand for Money
CO3	Constituents of Fiscal Policy	To Learn Constituents of Fiscal Policy, Role of a Government, Instruments of Fiscal policy, Union budget
CO4	Open Economy : Theory and Issues of International Trade	To Learn Open Economy : Theory and Issues of International Trade, Foreign Investment, Balance of Payments, Foreign Exchange and foreign exchange market

Semester	IV	Class	SYBAF
Course No.		Academic Year	2019-20
Course Name	Direct Taxes		
Name of Faculty	Sweenal Ferreira		

Course Outcome	To give insights to students into various areas of direct taxation.
-----------------------	---

Unit No.	Course Module	Description
CO1	Clubbing of Income	To give students insights into various provisions u/s 60 to 64(1a) and solve practical problems.
CO2	Set off and carry forward of losses	To study the provisions of set off and carry forward of business, capital gains and house property losses with help of practical sums.
CO3	Computation of tax liability of individual and HUF	To help students study how to compute GTI, deductions under chapter VI A and compute tax for an individual and HUF
CO4	Computation of Income of partnership firm(40b) and tax liability.	Understand the provisions u/s 40(b) and tax structure for Partnership Firm.
CO5	Return of Income-sec 139	Help students gain insight into filing of return of incomes for individuals , HUFs, companies, NGOs etc
CO6	Tax Deduction at Source	To gain in-depth knowledge on TDS provisions u/s192, 194A, 194C, 194H, 194I, 194J
CO7	DTAA provisions u/s 90 & 91	Solve practical sums and gain understanding wrt Double Taxation Avoidance Agreements
CO8	Tax planning & Ethics in taxation	To educate students about concepts of tax planning and evasion

Semester	IV	Class	SYBAF
Course No.		Academic Year	2019-20
Course Name	Financial Accounting paper IV		
Name of Faculty	Macnoble M. Dcruz		

Corse Objective

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

Corse Outcome

Unit No.	Course Module	Description
CO1	Final Accounting of companies	Learners will be able to prepare and present financial statements as per the requirements of company act 2013.
CO2	Redemption of Preference shares and Debentures	To make them able to maintain books of account for redeeming debentures and preference share capital of company.
CO3	Profit prior to incorporation	To make them able to find out profit (and its treatment in the books of account) before and after incorporation or registration of a firm in to company limited by shares.
CO4	Foreign branch accounts	To make them able to prepare foreign branch account in reporting currency in the books of Indian head office.

Semester	IV	Class	SYBMS
Course No.		Academic Year	2019-2020
Course Name	Foundation Course IV		
Name of Faculty	Sweedal Almeida		
Course objective			
<ul style="list-style-type: none"> To develop an awareness and understanding of the main themes, perspectives, frameworks, concepts and issues pertaining to business ethics and corporate governance from historical, global, institutional, commercial, best practices and regulatory perspectives. 			

Unit No.	Course Module	Description
CO1	Introduction to Ethics and Business Ethics	<ul style="list-style-type: none"> This unit will help students to understand the significance of ethics and ethical practices in businesses which are indispensable for the progress of a country. Enhance the student knowledge about the various myths in business ethics.
CO2	Ethics in Marketing, Finance and HRM	<ul style="list-style-type: none"> This section will help student to learn the applicability of ethics in functional areas like marketing, finance and human resource management Enhance the student knowledge about the traits of ethical Finance and HR manager. It will help students to know about the various major scams done in India.
CO3	Corporate Governance	<ul style="list-style-type: none"> Student will be able to understand the role of board of directors in shaping the strategies of organisation and protect the interest of stakeholders It will help students to understand the importance of ethics in corporate governance. It will familiarize student with the theories and models of Corporate Governance.
CO4	Corporate Social Responsibility	<ul style="list-style-type: none"> Help students to understand the emerging need and growing importance of CSR by organization It will make students aware about the various issues, recent guidelines and future of CSR.

Semester	IV	Class	S.Y.B.A.F.
Course No.	B.A.F.	Academic Year	2019-20
Course Name	Research Methodology in Accountancy and Finance		
Name of Faculty	CMA (Dr.) Tushar Raut		

Course Objectives	To understand the Research methodology and its importance in Accounting and Finance
--------------------------	---

Unit No.	Course Module	Description
CO1	1. Introduction to Research	Introduction and Meaning of Research, Object Features and Importance of Research in Accounting and Finance, Objectives and Types of Research - Basic, Applied. Descriptive, Analytical and Empirical Research. Formulation of Research Problem: Meaning and Selection Review of Literature
CO2	2. Research Design in Accounting and Finance	Meaning of Introduction, Need, and Good Research design. Hypothesis : Formulation, Sources, Importance and Types Different Research designs
CO3	3. Data Collection and Processing	Data Collection : Introduction and Meaning, Types of Data Primary Data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaire, Limitations of Primary Data Secondary Data : Sources and Limitations Factors affecting the choice of method of data collection Sampling : Significance, Methods, Factors determining sample size Data Presentation : Significance in Research, Stages in Data Processing: Editing. Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion. Correlation Analysis and Regression Analysis. Use of Computer and Internet in Data Collection and Processing
CO4	4. Interpretation and Report Writing	Meaning and Techniques of Interpretation, Research Report Writing : Importance, Essentials, Structure/Layout, Types

Semester	IV	Class	SYBAF
Course No.	1	Academic Year	2019-2020
Course Name	Foundation Course in Management		
Name of Faculty	Rupali Dabre		

Course objective
<ul style="list-style-type: none"> • To help the student gain understanding of the functions and responsibilities of manager. • To enable them to analyze and understand the environment of organization. • To help the student develop cognizance of the importance of management principles.

Unit No.	Course Module	Description
CO1	Introduction to Basic Management Concept	7. Understand the concepts related to business. 8. Different levels of Management and their Function at that level. 9. Knowledge about Administration and Management
CO2	Planning	7. Analyze effective application of knowledge to diagnose and solve organisation problem and develop optimum managerial decision. 8. Understand how the planning process is carried out in the organisation.
CO3	Organising	4. The section will give idea to student about the purpose of organisation and organisation structure and its types. 5. Understanding the modern ways of working in organisation like department, span of control, delegation, centralisation and decentralisation.
CO4	Staffing	1. Understanding the Staffing and Recruitment Procedure . Types of Interview and Employment test.
CO5	Directing, leadership , coordination and controlling	4. Explain the leading function and differentiation between leadership and management. 5. Identify different style of leadership. 6. Explaining controlling as imp function of management.

Semester	V	Class	TYBAF
Course No.		Academic Year	2019-20
Course Name	Financial Accounting paper V		
Name of Faculty	Macnoble M. Dcruz		

Corse Objective

1	To help learners to understand Corporate accounting practices.
2	To develop students ability to handle advance corporate accounting practices
3	To aware the learners with legal framework of accounting treatment in specific events of company (for e.g. Amalgamation or liquidation).

Corse Outcome

Unit No.	Course Module	Description
CO1	Accounting for foreign currency transaction	Learners will be able to record international business transaction in reporting currency and its effect in accounting books as per the AS 11
CO2	Amalgamation, Absorption and External reconstruction of Company	Learners will become familiar with accounting treatment and preparation of financial statement in the case of mergers and acquisition of company as per the requirement of AS14.
CO3	Internal Reconstruction	Learners will be able to handle books of accounts in the case of capital reduction and amortization of fictitious assets of the company.
CO4	Liquidation of Company	Learners will understand the legal procedure in the event of dissolution of company. This topic will help them to know role of liquidator, payment order, classification of liability. It will help them to prepare statement of affairs and final settlement account

Semester	V	Class	T.Y.B.A.F.
Course No.	B.A.F.	Academic Year	2019-20
Course Name	Financial Accounting VI		
Name of Faculty	CMA (Dr.) Tushar Raut		

Course Objectives	To study the Accounting of Financial Servicing Companies like Banks, Insurance, NBFCs, LLP's and the study of Valuation of Goodwill and shares.
--------------------------	---

Unit No.	Course Module	Description
CO1	Final Accounts of Banking Company	Final Accounts of Banking Company
CO2	Final Accounts of Insurance Company (Excl. Life Insurance)	Final Accounts of Insurance Company (Excl. Life Insurance)
CO3	Non – Banking Financial Companies	Non – Banking Financial Companies
CO4	Valuation of Goodwill and Shares	Valuation of Goodwill and Shares
CO5	Accounting for Limited Liability Partnership	Accounting for Limited Liability Partnership

Semester	V	Class	TYBAF
Course No.		Academic Year	2019-20
Course Name	Cost Accounting		
Name of Faculty	Sweenal Ferreira		

Course Objective	To give insights to students in various areas of costing.
-------------------------	---

Unit No.	Course Module	Description
CO1	Uniform Costing	To give the students understanding of uniform costing method.
CO2	Inter firm comparison	To inculcate in students the understanding of interfirm comparison techniques.
CO3	Operating Costing	Understanding Paramount importance in service sector costing and solve practical problems.
CO4	Integrated & Non integrated Costing	To gain in-depth knowledge about integrated and non Integra costing techniques and solve practical problems.
CO5	Process Costing	To make students aware in respect of costing techniques in process industry and solve practical problems.
CO6	Activity Based Costing	To educate students about ABC techniques and solve practical problems.

Semester	V	Class	TYBAF
Course No.		Academic Year	2019-20
Course Name	Financial Management		
Name of Faculty	Sweenal Fereira		

Course Objective	To give insights to students in areas of cost of capital, capital structure, Mutual funds, Bond valuation and Credit Management.
-------------------------	--

Unit No.	Course Module	Description
CO1	Introduction	To help students understand the basics of Financial Management
CO2	Cost of capital	In depth understanding of capital costs & solve practical problems.
CO3	Capital structure and Dividend Decisions	Understanding Paramount importance of various capital structure Theories and their comparisons.
CO4	Mutual funds	To gain in-depth knowledge about Mutual Funds and solve practical problems..
CO5	Bond valuation	To help students gain knowledge on bond valuation, use of different formulae and solve practical problems.
CO6	Credit Management	To help students understand Management of credit, debtor cost and solve practical problems.

Semester	V	Class	TYBAF
Course No.		Academic Year	2019-2020
Course Name	Management Application		
Name of Faculty	Mildred Pereira		
Course objective			
<ul style="list-style-type: none"> • To familiarize the student with basic management concepts and operations. • To provide understanding of marketing management. Production management, human resource management, and financial management. 			

Unit No.	Course Module	Description
CO1	Marketing Management	<ul style="list-style-type: none"> • Familiarize students with Marketing management concept and operation and strategies • Make Students aware marketing management as a career that offers employment opportunities.
CO2	Production Management	<ul style="list-style-type: none"> • Make student understand many practical cases of production management • Give student knowledge about career opportunities available in production management.
CO3	Human resource Management	<ul style="list-style-type: none"> • Student can able to understand terminology of HRM management • Student will acquaint with legal and ethical aspect of HRM management.
CO4	Financial management	<ul style="list-style-type: none"> • This section will help to create awareness about emerging trends in Financial management. • Those students who wish to be in this field must be creative and should have new ideas to promote their business.

Semester	VI	Class	TYBAF
Course No.		Academic Year	2019-20
Course Name	Financial Accounting paper VII		
Name of Faculty	Macnoble M. Dcruz		

Corse Objective

1	To help learners to understand Corporate accounting practices.
2	To develop students ability to handle advance corporate accounting practices
3	To aware the learners with legal framework of accounting treatment in specific events of company (for e.g. Amalgamation or liquidation).

Corse Outcome

Unit No.	Course Module	Description
CO1	Electricity Final Account	Learners will be able to record accounting treatment for depreciation of electricity company assets, treatment for government grant, consumers contribution towards assets and deposit. It will help them to prepare final account of electricity company under double accounting system and general financial statements as per the provisions of electricity supply act 2013.
CO2	Accounting for Co-Operative Societies	Learners will become able prepare and present final account of housing societies, consumer co-operative societies and credit co-operative societies as per the provisions of Maharashtra Co-Operative societies act 1961.
CO3	Personal Investment accounting	Learners will be able to handle books of accounts in the case of Investment in securities as per the provisions of AS 13
CO4	Mutual Fund accounting	Learners will understand conceptual framework for mutual fund governance, its legal aspects and most importantly accounting treatment for calculation of NAV.

emester	VI	Class	TYBAF
Course No.		Academic Year	2019-20
Course Name	Indirect Taxes		
Name of Faculty	Sweenal Ferreira		

Course objective	To give insights to students in GST payment and refunds audit & Custom Act
-------------------------	--

Unit No.	Course Module	Description
CO1	Payment of Tax and Refund	To give students insights into provisions of GST payment & refunds.
CO2	Returns	To make students aware of E-filing of Returns
CO3	Accounts, Audit, Assessment & Records	Understanding Paramount importance of maintenance of various GST records and accounts.
CO4	Custom Act-I	To gain in-depth knowledge about various provisions of the Act.
CO4	Custom Act-II	To gain understanding of import & export procedures, warehousing and Duty drawbacks.

Semester	VI	Class	T.Y.B.A.F.
Course No.	B.A.F.	Academic Year	2019-20
Course Name	Financial Management – III		
Name of Faculty	CMA (Dr.) Tushar Raut		

Course Objectives	To enable students with the knowledge of Business valuation for the purpose of corporate restructuring with lease, hire purchase and working capital management.
--------------------------	--

Unit No.	Course Module	Description
CO1	Business Valuation	Conceptual Framework of Valuation - Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value, Approaches of Valuation - Assets Based Approach to Valuation, Earnings Based Approach to Valuation, Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added
CO2	Mergers and Acquisitions	Introduction - Basic Modes of Acquiring Another Firm, Synergy Effects, Difference Between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring Firm, Reasons of Companies to offer themselves for Sale, Reasons for Failure of Mergers and Reverse Merger Commonly Used Bases for Determining the Exchange Ratio - EPS, MPS, Book Value and Combination of Measures and Evaluation of Mergers (Practical Problems)
CO3	Corporate Restructuring and Takeovers	Introduction - Meaning, Need and importance, Forms of Restructuring. Advantages and Disadvantages, Takeovers - Meaning, SEBI Guidelines, Anti-takeover Defences and Asset and Liability Restructuring (Practical Problems)
CO4	Lease and Hire Purchase Financing	Introduction - Meaning and Types of Leases, Rationale Mechanics, Operating Leases, Leasing as Financing Decisions. Calculation of Cash Flows of a Finance Lease Hire Purchase - Meaning. Need and Importance Calculation of Hire Purchase Installment Choice Between Leasing and Hire Purchase
CO5	Working Capital Financing	Introduction - Key Features and Characteristics of Trade Credit Bank Credit. Commercial Papers, Certificate of Deposits and Factoring Practical Problems Based on Factoring and Calculations of Yield of CP's and

Semester	VI	Class	TYBAF
Course No.		Academic Year	2019-2020
Course Name	Indian Economy		
Name of Faculty	Mr. Gating Koli		
Course objective			
<ol style="list-style-type: none"> 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 			

Unit No.	Course Module	Description
CO1	Introduction	<ul style="list-style-type: none"> • Learners become aware of functioning and the problems of Indian economy. • To give insight of of agriculture sector of Indian economy
CO2	Industrial Sector	<ul style="list-style-type: none"> • To make aware learners about industrialisation and growth of industrial sector in India pre and post liberalisation
CO3	Service Sector External Sector	<ul style="list-style-type: none"> • Learners get acquainted with the role of service sector and external sector in Indian economy
CO4	Money & Bnking	<ul style="list-style-type: none"> • To familiarise money and banking sector of Indian economy