

Programme outcome and course outcome
Department of Accountancy
PROGRAMME OUTCOME of B.com (FYUGP) under NEP 2020

- Deep understanding of accounting issues related to business.
- Understanding the rules and regulations lay down by accounting body.
- This programme could provide industries, banking sectors, insurance companies; financing companies, etc. well trained professionals to meet the requirements.
- Capability of the students to make decisions at personal and professional level will increase after completion of this course.
- Students can independently start up their own business.
- Students will gain thorough systematic and subjects skill within various disciplines of accounting, finance, auditing and taxation.
- Students will be able to pursue higher education and can make research in the field of accounting and finance.
- Students will be able to create business plans.

Semester –I

Course Name- Financial Accounting (Core-1)

Course Objectives: To provide students with a foundational understanding of financial accounting principles and practices used in preparing and presenting financial statements

Course outcome	Units
By the end of the course, students will be able to record, classify, and summarize financial transactions, prepare financial statements in accordance with accounting standards, and analyze basic financial information for decision-making purposes	i) Theoretical Framework
	ii) Measurement of Business Income
	iii) Final Accounts
	iv) Hire purchase, Instalment systems and Branches
	v) Computerised Accounting System

Semester - II

Course Name-Corporate Accounting (Core-2)

Course Objectives- To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Course outcome	Units
The learning outcomes of corporate accounting include the ability to analyse and interpret financial statements, apply accounting standards and principles to prepare accurate financial reports, and make informed financial decisions based on a thorough understanding of corporate financial performance	Unit I- Final Accounts
	Unit II- Incentive Equity, Buy Back and Valuation of Shares and Goodwill
	Unit-III – Internal reconstruction of Companies
	Unit –IV – Amalgamation of Companies
	Unit V- Accounts of Holding Companies

Semester III

Course Name- Advanced Financial Accounting (Major-3)

Course Objective- The course aims to impart advanced knowledge on financial accounting applicable in business of special nature and on Government Accounting system.

Course Outcome	Units
By the end of the course, students will be able to apply advanced financial accounting principles and techniques to analyze and interpret financial statements, make informed financial decisions, and comply with relevant accounting standards and regulations	Unit I- Royalty
	Unit II- Departmental Accounts
	Unit III- Accounting for Amalgamation Dissolution of Partnership Firms
	Unit IV- Insurance Claims
	Unit V- Government Accounting

Course Name- E-Filing of Returns (SEC for students admitted in 2024 batch)

Course Objective-To provide the students the concepts and practical knowledge about electronic filling of returns.

Course Outcome	Units
By the end of the course, students will be able to understand conceptual framework of E-Filing of ITR and GST returns. They can also apply the knowledge of E-Filing in practical field.	Unit 1- Conceptual Framework
	Unit 2 – Income Tax and E-Filing of ITRs
	Unit 3- TDS and E-Filing of TDS Returns
	Unit 4- Goods & Service Tax and E-Filing of GST Returns

Semester IV

Course Name- Cost Accounting (Major 6)

Course Objective- To equip students with the knowledge and skills necessary to analyze and control costs in order to support effective management decision-making.

Course outcome	Units
By the end of the course, students will be able to apply cost accounting techniques to determine product costs, calculate relevant cost information for decision-making, implement cost control measures, and evaluate performance within an organization	Unit I- Introduction
	Unit II- Elements of Cost: Material
	Unit III- Elements o Cost: Labour
	Unit IV- Elements of Cost: Overheads
	Unit V- Methods of Costing
	Unit VI- Book Keeping in Cost Accounting

Semester IV

Course Name- Income Tax Law & Practice (Major 7)

Course Objective - To provide students with a comprehensive understanding of income tax laws and regulations, as well as the practical application of tax planning and compliance.

Course Outcome	Units
By the end of the course, students will be able to comprehend and apply income tax laws, prepare tax computations for individuals and businesses, and provide basic tax planning advice in compliance with relevant tax legislation.	Unit I- Introduction
	Unit II- Computation of income under different heads- 1
	Unit III- Computation of income under different heads- 2
	Unit IV- Computation of Total Income and Tax Liability
	Unit V- Preparation of Return of Income

Semester IV

Course Name- Advanced Corporate Accounting (Major 8)

Course Outcome- To enhance students' knowledge and skills in handling complex accounting issues related to corporate entities, including advanced topics in financial reporting and analysis.

Course Outcome	Units
To enhance students' knowledge and skills in handling complex accounting issues related to corporate entities, including advanced topics in financial reporting and analysis.	Unit I- Accounting Standards
	Unit II-Winding up of Companies
	Unit III- Accounts of Banking Companies
	Unit IV- Accounts of Insurance Companies
	Unit V- Investment Accounts

Semester V

Course Name- Management Accounting (Major 9)

Course Objective- To provide students with a comprehensive understanding of management accounting principles and techniques and their application in supporting managerial decision-making and control

Course outcome	Units
By the end of the course, students will be able to apply management accounting tools and techniques to analyze and interpret financial and non-financial information, support strategic and operational decision-making, and assist in planning, budgeting, performance evaluation, and control within organizations	Unit 1- Introduction
	Unit 2- Financial Statement Analysis
	Unit3- Budgetary Control
	Unit 4- Standard Costing
	Unit 5- Marginal Costing

Semester V**Course Name- Indirect Taxes (Major 11)**

Course Objective- To provide students with a comprehensive understanding of indirect taxes, with a focus on the Goods and Services Tax (GST) system.

Course Outcome	Unit
By the end of the course, students will be able to comprehend the principles and regulations of GST, effectively apply GST concepts to various business scenarios, navigate GST compliance requirements, and analyze the impact of GST on business operations and decision-making.	Unit 1- Introduction
	Unit 2- Central Excise
	Unit 3- Customs Law
	Unit 4- Structure of GST in India
	Unit 5-Registration, Levy and Collection of Tax under GST

Semester VI**Course Name- Computerised Accounting (Major 14)**

Course Objective- To familiarize students with the use of computerized accounting systems and develop their skills in utilizing accounting software for efficient financial management.

Course Outcome	Units
By the end of the course, students will be able to effectively operate computerized accounting software, perform various accounting tasks using computer applications, and utilize technology for accurate and timely financial reporting.	Unit 1- Computerised Accounting
	Unit 2- Designing Computerised Accounting System
	Unit 3- Designing Accounting Support System

Semester VI**Course Name- Auditing & Assurance (Major 15)**

Course Objective- To introduce students to the principles and practices of auditing, including the role of auditors in ensuring the reliability and integrity of financial information

Course Outcome	Units
By the end of the course, students will be able to understand the audit process, evaluate internal control systems, perform audit procedures, and communicate audit findings and recommendations in accordance with auditing standards and regulations.	Unit 1- Auditing Concepts
	Unit 2- Internal Control and Internal Check
	Unit 3- Audit Sampling
	Unit 4- Audit Procedure
	Unit 5- Audit Report