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Janardan Bhagat Shikshan Prasarak Sanstha's  
**CHANGU KANA THAKUR**

**ARTS, COMMERCE AND SCIENCE COLLEGE, NEW PANVEL  
(AUTONOMOUS)**

Re-accredited 'A+' Grade by NAAC (3<sup>rd</sup> Cycle - CGPA 3.61)

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**Department of Accountancy  
UG - Course Outcomes (Cos)  
Semester – I**

Name of the Programme B.Com	Programme Coordinator Dr.S.B.Yadav	Head of the Department Dr. S.B. Yadav
<b>Subject: Accountancy and Financial Management – I</b>	<b>Course: Accountancy and Financial Management – I Course code - UCM1AF1</b>	<b>Course Coordinator – Dr.S.B. Yadav</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	<b>Define</b> the accounting standards.	I. Remembering
CO2	<b>Solve</b> Sole trading manufacturing concern final account.	III. Applying
CO3	<b>Solve</b> departmental final account.	VI. Creating
CO4	<b>Compare</b> Bank Balance and Cash Balance	V. Evaluating

Name of the Programme B.Com	Programme Coordinator Dr.S.B.Yadav	Head of the Department Dr. S.B. Yadav
<b>Subject Fundamentals of Accounting - I</b>	<b>Course: Fundamentals of Accounting - I Course code - UOE1FA1</b>	<b>Course Coordinator – Mrs. B.P.Batavia Mrs.P.R.Shinde</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	Define Accountancy, various concepts of Accountancy, and the Accounting Cycle.	I-Remembering
CO2	Criticize the Income Statement and its tools of analysis	V-Evaluating



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Name of the Programme B.Com	Programme Coordinator Dr.S.B.Yadav	Head of the Department Dr. S.B. Yadav
<b>Subject: Personal Financial Planning-I</b>	<b>Course: Personal Financial Planning-I</b> <b>Course code - USEC1PF1</b>	<b>Course Coordinator – Mrs. B.P.Batavia</b> <b>Mrs.P.R.Shinde</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	Associate Personal Financial Planning factors.	II-Understanding
CO2	Decide Life Insurance Avenues in personal Financial Planning.	V-Evaluating

**Semester- II**

Name of the Programme B.Com	Programme Coordinator – Dr.S.B.Yadav	Head of the Department Dr.S.B. Yadav
<b>Subject: Accountancy and Financial Management -II</b>	<b>Course: Accountancy and Financial Management – II</b> <b>Course code – UCM2AF2</b>	<b>Course Coordinator – Dr.S.B. Yadav</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	Define the conversion method in incomplete records of accounting.	I. Remembering
CO2	Find del-creditor commission in consignment accounts.	I. Remembering
CO3	Construct the Branch Profit or Loss	VI. Creating
CO4	Build new company in tally ERP 9.	VI. Creating



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Name of the Programme B.Com	Programme Coordinator Dr.S.B.Yadav	Head of the Department Dr. S.B. Yadav
<b>Subject: Fundamentals of Accounting - II</b>	<b>Course: Fundamentals of Accounting - II Course code – UOE2FA2</b>	<b>Course Coordinator – Mrs. B.P.Batavia Mrs.P.R.Shinde</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	Interpret the Balance Sheet and its tools of analysis	II-Understanding
CO2	Estimate Income Statement Ratios, Balance Sheet Ratios and Combined Ratios	VI-Creating

Name of the Programme B.Com	Programme Coordinator Dr.S.B.Yadav	Head of the Department Dr. S.B. Yadav
<b>Subject: Personal Financial Planning-II</b>	<b>Course: Personal Financial Planning-II Course code – USEC2PF2</b>	<b>Course Coordinator – Mrs. B.P.Batavia Mrs.P.R.Shinde</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	Associate Personal Tax planning factors.	Understanding
CO2	Decide Investment Avenues in personal Financial Planning.	Evaluating



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## Semester – III

Name of the Programme B.Com	Programme Coordinator – Dr.S.B.Yadav	Head of the Department Dr.S.B. Yadav
<b>Subject: Accountancy and Financial Management – III</b>	<b>Course: Accountancy and Financial Management – III</b> <b>Course code - UCM3AF3</b>	<b>Course Coordinator – Ms. Bharati. A.Singh</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	<b>Find</b> Purchase consideration in amalgamation of Firms.	I. Remembering
CO2	<b>Solve</b> the partnership final A/c , with respect to admission, retirement and death from partnership firm	III. Applying
CO3	<b>Inspect</b> the accounting treatment for Piecemeal Distribution of Cash	IV. Analyzing
CO4	<b>Construct</b> the hire purchase Table and journalised the transactions	VI. Creating

Name of the Programme B.Com	Programme Coordinator – Dr.S.B.Yadav	Head of the Department Dr. S.B. Yadav
<b>Subject: Financial Accounting &amp; Auditing – V</b>	<b>Course- Financial Accounting &amp; Auditing – V</b> <b>Course code – UCM3FA5</b>	<b>Course Coordinator Ms. Mruthula M Nair</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	<b>Analyze</b> various ration like balance sheet ratio and Revenue statement ratio	IV. Analyzing
CO2	<b>Interpret</b> financial statement of company	V. Evaluating
CO3	<b>Compose</b> cash flow statement	VI. Creating
CO4	<b>Formulate</b> Capital Budgeting	VI. Creating



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### Semester – IV

Name of the Programme B.Com	Programme Coordinator – Dr.S.B.Yadav	Head of the Department Dr.S.B. Yadav
<b>Subject: Accountancy and Financial Management – IV</b>	<b>Course: Accountancy and Financial Management – IV</b> <b>Course code – UCM4AF4</b>	<b>Course Coordinator – Ms. Bharati. A.Singh</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	<b>Define</b> the basic of issue, of shares and debentures.	I. Remembering- Lower
CO2	<b>Summarized</b> the concept of accounting software.	II. Understanding- Lower
CO3	<b>Analyze</b> the company income statement between pre and post period on the basis of incorporation	IV. Analyzing- Higher
CO4	<b>Determine</b> the company laws conditions and relate to redemption of Preference Shares	V. Evaluating- Higher

Name of the Programme B.Com	Programme Coordinator – Dr.S.B.Yadav	Head of the Department Dr.S.B. Yadav
<b>Subject: Financial Accounting &amp; Auditing – VI</b>	<b>Course- Financial Accounting &amp; Auditing – VI</b> <b>Course code – UCM4FA6</b>	<b>Course Coordinator – Ms. Mruthula M Nair</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	<b>Explain</b> concept of Auditing	II. Understanding
CO2	<b>Outline</b> Audit plan, procedure and Documentation	II. Understanding
CO3	<b>Interpret</b> audit techniques ,internal audit, internal control	V. Evaluating
CO4	<b>Evaluate</b> audit techniques like vouching & verification	V. Evaluating



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### Semester V

Name of the Programme B.Com	Programme Coordinator – Dr.S.B.Yadav	Head of the Department Dr.S.B. Yadav
<b>Subject: Financial Accounting &amp; Auditing – VII</b>	<b>Course- Financial Accounting &amp; Auditing – VII</b> <b>Course code – UCM5FA7</b>	<b>Course Coordinator – Dr.S.B. Yadav</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	<b>Find</b> the capital Reserve in internal Reconstruction.	I.Remembering – Lower
CO2	<b>Build</b> Investment Account of a particular person and ethical behaviour and its implications for accountants.	III.Applying – Lower
CO3	<b>Testing</b> the applicability of Buy Back conditions.	IV. Analyzing – Higher
CO4	<b>Categorize</b> the assets and liabilities in vertical format.	IV. Analyzing- Higher

Name of the Programme: B.COM	Programme Coordinator: Dr.S.B.Yadav	Head of the Department: Dr.S.B.Yadav
<b>Subject: Financial Accounting and Auditing - VIII (Cost Accounting)</b>	<b>Course: Financial Accounting and Auditing - VIII (Cost Accounting)</b> <b>Course Code: UCM5FA8</b>	<b>Course Coordinator: Mrs. Bhakti Batavia</b>
	After completing the course, students will able to	Bloom Taxonomy Level (BTL)
CO1	<b>Explain</b> the concept of Cost Accounting, cost centre, Cost Unit, Elements of Cost, Coding System.	II. Understanding- Lower
CO2	<b>Apply</b> the concept of Material cost, Stock Levels, Inventory control, EOQ and Stock Turnover Ratio.	III. Applying- Lower
CO3	<b>Solve</b> Practical Problems on Labour Cost and Overheads.	VI.Creating- Higher



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CO4	<b>Construct</b> Cost Sheet and Reconciliation of Cost and Financial Statement.	VI.Creating- Higher
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<b>Name of the Programme:</b> B.COM	<b>Programme Coordinator:</b> Dr. S.B.Yadav	<b>Head of the Department:</b> Dr. S.B.Yadav
<b>Subject :</b> Direct and Indirect Tax- I	<b>Course: Direct and Indirect Tax</b> <b>Course Code: UCM5TX1</b>	<b>Course Coordinator: Bharati. A.Singh</b>
	After Completing the course, Student will able to:	Bloom Taxonomy Level (BTL)
CO1	<b>Summarise</b> the basic concept, of Income Tax and Residential Status	II. Understanding- Lower
CO2	<b>Apply</b> Various deduction from Total Income	III. Applying- Lower
CO3	<b>Assess</b> the income from Salaries, house property, capital Gain and Business Income.	V. Evaluating- Higher
CO4	<b>Solve</b> the Computation of Total Income for Individual and filling ITR-1 Form	VI. Creating- Higher



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## Semester VI

Name of the Programme B.Com	Programme Coordinator – Dr.S.B.Yadav	Head of the Department Dr.S.B. Yadav
<b>Subject: Financial Accounting &amp; Auditing – IX</b>	<b>Course- Financial Accounting &amp; Auditing – VII</b> <b>Course code – UCM6FA9</b>	<b>Course Coordinator</b> <b>Dr.S.B. Yadav</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	<b>Solve</b> problems on foreign currency	I.Applying- Lower
CO2	<b>Determine</b> the net profit or Loss and Assets and Liabilities of Limited Liability Partnership Firm	V. Evaluating – Higher
CO3	<b>Compose</b> the table of Net liability in Underwriting of Shares and Debentures	VI. Creating – Higher
CO4	<b>Solve</b> Purchase Consideration for amalgamation, absorption and external reconstruction	VI. Creating -Higher

Name of the Programme: B.COM	Programme Coordinator: Dr.S.B.Yadav	Head of the Department: Dr.S.B.Yadav
<b>Subject: Financial Accounting and Auditing - X (Cost Accounting)</b>	<b>Course: Financial Accounting and Auditing – X (Cost Accounting)</b> <b>Course Code: UCM6FA10</b>	<b>Course Coordinator:</b> <b>Mrs. Bhakti Batavia</b>
	After completing the course, students will able to	Bloom Taxonomy Level (BTL)
CO1	<b>Apply</b> the concept of Budgetary control for preparing Cash budget.	III. Applying- Lower
CO2	<b>Solve</b> Problems on Process Costing	III. Applying- Lower
CO3	<b>Evaluate</b> Concept of Contract Costing and Marginal Costing	V. Evaluating- Higher
CO4	<b>Compare</b> the Actual cost with Standard cost and able to do variance Analysis.	VI. Creating- Higher





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<b>Name of the Programme:</b> B.COM	<b>Programme Coordinator:</b> Dr. S.B.Yadav	<b>Head of the Department:</b> Dr. S.B.Yadav
<b>Subject :</b> Direct and Indirect Tax-II	<b>Course: Direct and Indirect Tax</b> <b>Course Code: UCM6TX2</b>	<b>Course Coordinator: Bharati. A.Singh</b>
	After Completing the course, Student will able to:	Bloom Taxonomy Level (BTL)
CO1	<b>Find</b> the taxable and non taxable supplies	I. Remembering—Lower
CO2	<b>Outline</b> the basic concept of Indirect Taxes (Goods and Service tax).	II. Understanding- Lower
CO3	<b>Determine</b> the Time, Place and Value of Supply	V. Evaluating- Higher
CO4	<b>Solve</b> Input Tax Credit & Payment of Tax and Registration under GST Law	VI. Creating- Higher



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## POST GRADUATE

### Semester - I

Name of the Programme M.Com	Programme Coordinator – Dr.S.B.Yadav	Head of the Department Dr.S.B. Yadav
Subject: Auditing	Course: Auditing Course code – PCM1ADU	Course Coordinator –
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	Explain the concept of Auditing	Understanding
CO2	Outline Audit plan, procedure, and Documentation	Understanding
CO3	Outline of different types of audit law	Understanding
CO4	Compile data in a computer to smooth audit control.	Creating

Name of the Programme M.COM-Part-I Sem- I	Programme Coordinator – Dr.S.B.Yadav	Head of the Department Dr.S.B. Yadav
Subject: Corporate Finance	Course: Corporate Finance Course code – PCM1CF	Course Coordinator –
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	<b>Explain</b> the Scope and objectives of Financial Management.	II. Understanding
CO2	<b>Calculating</b> the Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM	IV Applying
CO3	<b>Examine</b> Application of Capital Budgeting.	IV Analyzing
CO4	<b>Solving</b> the problems on Cost of Capital, Capital Structure Decisions and Business Risk and Financial Risk	VI Creating



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Name of the Programme M.Com Part- I Sem- I	Programme Coordinator – Prof.Dr.S.B.Yadav	Head of the Department Prof.Dr.S.B. Yadav
<b>Subject: Indian Financial System</b>	<b>Course: Indian Financial System</b> <b>Course code – PCM1IFS</b>	<b>Course Coordinator –</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	Explain the Financial system in India.	Understanding
CO2	Identify the financial market and its operations.	Apply
CO3	Identify the financial services and its operations.	Apply
CO4	Evaluation of financial instruments	Evaluate

### Semester - II

Name of the Programme M.Com	Programme Coordinator – Dr.S.B.Yadav	Head of the Department Dr.S.B. Yadav
<b>Subject: Personal Financial Planning</b>	<b>Course: Personal Financial Planning</b> <b>Course code – PCM2PFP</b>	<b>Course Coordinator –</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	Associate Personal Financial & Tax Planning factors.	Understanding
CO2	Decide money management in Personal Financial Planning.	Evaluating
CO3	Associate with personal retirement planning factors.	Understanding
CO4	Decide Investment Avenues in Personal Financial Planning.	Evaluating



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Name of the Programme M.Com	Programme Coordinator – Dr.S.B.Yadav	Head of the Department Dr.S.B. Yadav
<b>Subject: Cost and Management Accounting</b>	<b>Course: Cost and Management Accounting Course code – PCM2CMA</b>	<b>Course Coordinator –</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	<b>Solve</b> the problems based on Cost Accounting Standard.	III. Applying
CO2	<b>Calculating</b> the profitability of business using marginal costing techniques	IV Analyzing
CO3	<b>Assessing</b> the decision to be made under different alternatives under marginal costing	V Evaluating
CO4	<b>Gathering</b> importance of costing techniques and methodology	II understanding

## Semester - III

Name of the Programme M.Com-Part II	Programme Coordinator – Dr.S.B.Yadav	Head of the Department Dr.S.B. Yadav
<b>Subject: Advanced Financial Accounting</b>	<b>Course- Advanced Financial Accounting Course code - PCM3AFA</b>	<b>Course Coordinator – Dr. S.B. Yadav</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	<b>Solve</b> the net Profit of foreign Branch	III.Applying- Lower
CO2	<b>Apply</b> Co-Operative Society Act for the preparation of problems on cooperative society	III.Applying- Lower
CO3	<b>Categorizing</b> the Assets and Liabilities of Banking Companies as per the banking regulation Act.	IV. Analyzing – Higher
CO4	<b>Interpret</b> and use the statutory requirements in preparation of insurance company's accounts.	V. Evaluating – Higher



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Name of the Programme: M.com part II (Advanced Cost Accountancy) SEM III	Programme coordinator- Dr. S.B. Yadav	Head of department- Dr. S.B. Yadav
	Course- Advanced Cost accounting Course code- PCM3ACA	Course coordinator- Dr. N.E.Koli
	After completing the Programme in M.com part II (Advanced Accountancy), Student will able to:	Bloom taxonomy level (BTL)
CO1	To <b>explain</b> various concept of process costing & compute inter process profit and <b>Prepare</b> statement of equivalent production by applying weighted average and FIFO method.	III-Apply- Lower
CO2	To <b>discuss</b> Various components of cost allocation & ABC system and to determine and <b>compare</b> cost per unit under traditional method and ABC method.	V-Evaluate - Higher
CO3	To <b>enumerate</b> steps of implementing responsibility accounting and evaluate the performance report.	V-Evaluate- Higher
CO4	To <b>demonstrate</b> the knowledge of transfer pricing, target costing and inflation accounting and <b>calculate</b> transfer price, target cost, CPP value in context of inflation accounting.	III-Apply- Lower



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<b>Name of the Programme: M.COM II SEM III</b>	<b>Programme Coordinator: Dr.S.B.Yadav</b>	<b>Head of the Department: Dr. S.B.Yadav</b>
<b>Subject : Direct Tax</b>	<b>Course: Direct Tax Course Code: PCM3TAX</b>	<b>Course Coordinator: Kundan Angre</b>
	After Completing the course, Student will able to:	Bloom Taxonomy Level (BTL)
CO1	<b>Solve</b> Problems pertaining to Residential status	III. Applying- Lower
CO2	<b>Interpreting</b> what would be tax liability under different heads of income	II. Understanding- Lower
CO3	<b>Estimating</b> the impact on tax liability using benevolent provisions of the Income tax Act. ie deductions and exemption	IV. Analyzing- Higher
CO4	<b>Assessing</b> the tax for corporate as well as non corporate entities	V. Evaluating- Higher

#### Semester – IV

<b>Name of the Programme B.Com</b>	<b>Programme Coordinator Dr. S.B.Yadav</b>	<b>Head of the Department Dr. S.B. Yadav</b>
<b>Subject: Corporate Financial Accounting</b>	<b>Course Corporate Financial Accounting Course code – PCM4CFA</b>	<b>Course Coordinator Dr. S.B. Yadav</b>
	After completing the course, students will be able to;	Bloom Taxonomy Level (BTL)
CO1	<b>Define</b> the various concepts in Corporate Financial Reporting.	I. Remembering- Lower
CO2	<b>Solve</b> the problems valuation of Business for amalgamation and Merger.-	III.Applying- Lower
CO3	<b>Compare</b> international Financial Reporting Standard in Ind-AS	V. Evaluation – Higher
CO4	<b>Determine</b> the cost of control and non-controlling interest	V. Evaluating – Higher



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<b>Name of the Programme: M.COM II Sem IV</b>	<b>Programme Coordinator Dr.S.B.Yadav</b>	<b>Head of the Department Dr. S.B.Yadav</b>
<b>Subject : Indirect Tax</b>	<b>Course: Indirect Tax Course Code: PCM4TAX</b>	<b>Course CoordinatorCA Kundan Angre</b>
	After Completing the course, Student will able to:	Bloom Taxonomy Level (BTL)
CO1	<b>Solve</b> the problems relating to Registration under GST	III. Applying
CO2	<b>calculate</b> the Tax payable under GST	IV. Analyzing
CO3	<b>Assessing</b> the alternatives for payment of GST	V. Evaluating
CO4	<b>summarizing</b> the need and importance of GST registration	II. Understanding



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**ARTS, COMMERCE AND SCIENCE COLLEGE, NEW PANVEL  
(AUTONOMOUS)**

Re-accredited 'A+' Grade by NAAC (3<sup>rd</sup> Cycle - CGPA 3.61)

'College with Potential for Excellence' Status Awarded by UGC

'Best College Award' by University of Mumbai

<b>Name of the Programme: M.com part II (Financial Management) SEM IV</b>	<b>Programme coordinator- Dr. S.B. Yadav</b>	<b>Head of department- Dr. S.B. Yadav</b>
	<b>Course- Financial Management Course code- PCM4FM</b>	<b>Course coordinator- Dr. N.E. Koli</b>
	<b>After completing the Programme in M.compart II - Financial Management, Student will able to:</b>	Bloom taxonomy level (BTL)
CO1	To <b>explain</b> the various sources of finance available to an enterprises in India and To describe the strategic financial decision making framework.	I. Understand – Lower
CO2	To <b>Discuss</b> various concepts of investment decision and evaluate project by applying various techniques of capital budgeting.	III. Apply- Lower
CO3	To <b>describe</b> different components of working capital and prepare cash budget, evaluate different policies under receivable management and <b>apply</b> different methods of inventory management.	V. Evaluate- Higher
CO4	To <b>Classify</b> and <b>prepare</b> different types of budget and analyses it.	Analyses- Higher