



॥ विद्या विनयेन शोभते ॥

Janardan Bhagat Shikshan Prasarak Sanstha's
CHANGU KANA THAKUR

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

Re-accredited 'A+' Grade by NAAC (3rd Cycle - CGPA 3.61)
'College with Potential for Excellence' Status Awarded by UGC
'Best College Award' by University of Mumbai

Course Outcomes

Academic Year
2024-25

Department: Accountancy

B.Com. (Accountancy)

Class: F.Y.B. Com.

Semester I

Course (Paper) Name and No.: Accountancy and Financial Management – I

BTL

CO1	Define the accounting standards.	I. Remembering
CO2	Solve LLP concern final account.	III. Applying
CO3	Solve departmental final account.	VI. Creating
CO4	Compare Bank Balance and Cash Balance	V. Evaluating

Class: F.Y.B. Com.

Semester I

Course (Paper) Name and No.: Fundamentals of Accounting

BTL

CO1	Define Accountancy and its various concepts.	I-Remembering
CO2	Understanding the financial statements	II. Understanding



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Class: F.Y.B. Com.

Semester I

Course (Paper) Name and No.: Personal Financial Planning-I BTL

CO1	Associate Personal Financial Planning factors.	II-Understanding
CO2	Decide Life Insurance Avenues in personal Financial Planning.	V-Evaluating

Class: F.Y.B. Com.

Semester II

Course (Paper) Name and No.: Accountancy and Financial Management – II BTL

CO1	Define the conversion method in incomplete records of accounting.	I. Remembering
CO2	Find del-creder 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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Class: F.Y.B. Com.

Semester II

Course (Paper) Name and No.: Personal Financial Planning- II

BTL

CO1	Associate Personal Tax planning factors.	Understanding
CO2	Decide Investment Avenues in personal Financial Planning.	Evaluating

Class: S.Y.B. Com.

Semester III

Course (Paper) Name and No.: Accountancy and Financial Management – III

BTL

CO1	Solve the partnership final account with respect to admission, retirement and death from Partnership firm.	III. Applying
CO2	Find Purchase consideration in amalgamation of Firms.	II. Understanding
CO3	Construct the hire purchase Table and journalize the transactions	VI. Creating



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Class: S.Y.B. Com.

Semester III

Course (Paper) Name and No.: Financial Accounting & Auditing – V

BTL

CO1	Define the basics of issue of shares and debentures.	I. Remembering
CO2	Analyze the company income statement between pre and post period on the basis of incorporation	IV. Analyzing
CO3	Summarized the concept of accounting software.	V. Evaluating

Class: S.Y.B. Com.

Semester IV

Course (Paper) Name and No.: Financial Data Analysis- I

BTL

CO1	Understand the concept of excel and Database	II. Understanding
CO2	Understand advanced data analysis skills	II. Understanding
CO3	Applying Advanced Excel functions and features to solve complex data analysis problems.	II. Applying



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Class: S.Y.B. Com.

Semester IV

Course (Paper) Name and No.: Financial Data Analysis- II **BTL**

CO1	Remembering basic Power BI concepts such as datasets, reports, dashboards	I. Remembering
CO2	Understand & Interpret the relationships between different tables and data sources	II. Understanding
CO3	Apply utilization of DAX (Data Analysis Expressions) functions	III. Applying

Class: T.Y.B. Com.

Semester V

Course (Paper) Name and No.: Financial Accounting & Auditing – VII **BTL**

CO1	Find the capital Reserve in internal Reconstruction.	I. Remembering
CO2	Build Investment Account of a particular person and ethical behaviour and its implications for accountants.	III. Applying
CO3	Testing the applicability of Buy Back conditions.	IV. Analyzing
CO4	Categorize the assets and liabilities in vertical format.	IV. Analyzing



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Class: T.Y.B. Com.

Semester V

Course (Paper) Name and No.: Financial Accounting and Auditing - VIII (Cost Accounting)

BTL

CO1	Explain the concept of Cost Accounting, cost centre, Cost Unit, Elements of Cost, Coding System.	II. Understanding
CO2	Apply the concept of Material cost, Stock Levels, Inventory control, EOQ and Stock Turnover Ratio.	III. Applying
CO3	Solve Practical Problems on Labour Cost and Overheads.	VI. Creating
CO4	Construct Cost Sheet and Reconciliation of Cost and Financial Statement.	VI. Creating

Class: T.Y.B. Com.

Semester V

Course (Paper) Name and No.: Direct and Indirect Tax -I

BTL

CO1	Summarise the basic concept, of Income Tax and Residential Status	II. Understanding
CO2	Apply Various deduction from Total Income	III. Applying
CO3	Assess the income from Salaries, house property, capital Gain and Business Income.	V. Evaluating
CO4	Solve the Computation of Total Income for Individual and filling ITR-1 Form	VI. Creating



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Class: T.Y.B. Com.

Semester VI

Course (Paper) Name and No.: Financial Accounting & Auditing –IX **BTL**

CO1	Solve problems on foreign currency	I. Applying
CO2	Determine the net profit or Loss and Assets and Liabilities of Limited Liability Partnership Firm	V. Evaluating
CO3	Compose the table of Net liability in Underwriting of Shares and Debentures	VI. Creating
CO4	Solve Purchase Consideration for amalgamation, absorption and external reconstruction	VI. Creating

Class: T.Y.B. Com.

Semester VI

Course (Paper) Name and No.: Financial Accounting and Auditing – X (Cost Accounting) **BTL**

CO1	Apply the concept of Budgetary control for preparing Cash budget.	I. Applying
CO2	Solve Problems on Process Costing	I. Applying
CO3	Evaluate Concept of Contract Costing and Marginal Costing	V. Evaluating
CO4	Compare the Actual cost with Standard cost and able to do variance Analysis.	VI. Creating



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Class: T.Y.B. Com.

Semester VI

Course (Paper) Name and No.: Direct and Indirect Tax-II		BTL
CO1	Find the taxable and non taxable supplies	I. Remembering
CO2	Outline the basic concept of Indirect Taxes (Goods and Service tax).	II. Understanding
CO3	Determine the Time, Place and Value of Supply	V. Evaluating
CO4	Solve Input Tax Credit & Payment of Tax and Registration under GST Law	VI. Creating



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Course Outcomes

Academic Year

2024-25

Department: Accountancy

M.Com.

(Advanced Accountancy)

Class: M. Com. Part I

Semester I

Course (Paper) Name and No.: Advanced Auditing

BTL

CO1	Explain the concept of Auditing	II. Understanding
CO2	Outline Audit plan, procedure, and Documentation	II. Understanding
CO3	Outline of different types of audit law	II. Understanding
CO4	Compile data in a computer to smooth audit control.	VI. Creating



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Class: M. Com. Part I

Semester I

Course (Paper) Name and No.: Corporate Finance

BTL

CO1	Explain the Scope and objectives of Financial Management.	II. Understanding
CO2	Calculating the Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM	IV Applying
CO3	Examine Application of Capital Budgeting.	IV Analyzing
CO4	Solving the problems on Cost of Capital, Capital Structure Decisions and Business Risk and Financial Risk	VI Creating



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Class: M. Com. Part I

Semester I

Course (Paper) Name and No.: Indian Financial System

BTL

CO1	Explain the Financial system in India.	II. Understanding
CO2	Identify the financial market and its operations.	IV. Applying
CO3	Identify the financial services and its operations.	IV. Applying
CO4	Evaluation of financial instruments	V, Evaluate

Class: M. Com. Part I

Semester II

Course (Paper) Name and No.: Personal Financial Planning

BTL

CO1	Associate Personal Financial & Tax Planning factors.	II. Understanding
CO2	Decide money management in Personal Financial Planning.	V, Evaluate
CO3	Associate with personal retirement planning factors.	II. Understanding
CO4	Decide Investment Avenues in Personal Financial Planning.	V, Evaluate



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Class: M. Com. Part I

Semester II

Course (Paper) Name and No.: Cost and Management Accounting		BTL
CO1	Solve the problems based on Cost Accounting Standard.	III. Applying
CO2	Calculating the profitability of business using marginal costing techniques	IV Analyzing
CO3	Assessing the decision to be made under different alternatives under marginal costing	V Evaluating
CO4	Gathering importance of costing techniques and methodology	II understanding

Class: M. Com. Part II

Semester III

Course (Paper) Name and No.: Advanced Financial Accounting		BTL
CO1	Solve the net Profit of Foreign Branch	III . Applying
CO2	Apply the Co-Operative Society Act for the preparation of problems on a cooperative society	III . Applying
CO3	Categorizing the Assets and Liabilities of Banking Companies as per the Banking Regulation Act.	IV. Analyzing
CO4	Interpret and use the statutory requirements in preparation of insurance company's accounts.	V. Evaluating



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Class: M. Com. Part II

Semester III

Course (Paper) Name and No.: Advanced Cost accounting BTL

CO1	To explain various concept of process costing & compute inter-process profit and Prepare statement of equivalent production by applying weighted average and FIFO method.	III-Apply-
CO2	To discuss Various components of cost allocation & ABC system and to determine and compare cost per unit under traditional method and ABC method.	V-Evaluate
CO3	To enumerate steps of implementing responsibility accounting and evaluate the performance report.	V-Evaluate
CO4	To demonstrate the knowledge of transfer pricing, target costing and inflation accounting and calculate transfer price, target cost, CPP value in context of inflation accounting.	III-Apply-

Class: M. Com. Part II

Semester III

Course (Paper) Name and No.: Taxation I (Direct Tax) BTL

CO1	Solve Problems pertaining to Residential status	III. Applying
CO2	Interpreting what would be tax liability under different heads of income	II. Understanding
CO3	Estimating the impact on tax liability using benevolent provisions of the Income-tax Act. ie deductions and exemption	IV. Analyzing
CO4	Assessing the tax for corporate as well as non-corporate entities	V. Evaluating



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Class: M. Com. Part II

Semester III

Course (Paper) Name and No.: Taxation-III (International Taxation) BTL

CO1	Explain the concept of Double Taxation Avoidance Agreement (DTAA)	II. Understanding
CO2	Assess how individuals can use DTAA to optimize their tax liabilities.	V. Evaluate

Class: M. Com. Part II

Semester III

Course (Paper) Name and No.: Security Analysis and Portfolio Management-I BTL

CO1	To establish a conceptual frame work for Investment.	I. Understanding
CO2	To utilize skill of optimizing returns for Security Analysis.	II. Applying
CO3	Outline of different income securities like fixed and variable	III. Understanding
CO4	To study different Models and apply it to practical situation	IV. Creating



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Class: M. Com. Part II

Semester III

Course (Paper) Name and No.: Research Project BTL

CO1	Determining for Problem.	Applying -III
CO2	Questioning for the problem.	Analysing-IV
CO3	Hypothesising for tentative solution.	Evaluating-V
CO4	Testing the hypothesis.	Evaluating-V

Class: M. Com. Part II

Semester IV

Course (Paper) Name and No.: Corporate Financial Accounting BTL

CO1	Define the various concepts in Corporate Financial Reporting.	I. Remembering-
CO2	Solve the problems of valuation of Business for amalgamation and Merger.	III. Applying-
CO3	Compare international Financial Reporting Standards in Ind-AS	V. Evaluating
CO4	Determine the cost of control and non- controlling interest	V. Evaluating



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Semester IV

Course (Paper) Name and No.: Taxation-II (Indirect Tax)

BTL

CO1	Solve the problems relating to Registration under GST	III. Applying
CO2	calculate the Tax payable under GST	IV. Analyzing
CO3	Assessing the alternatives for payment of GST	V. Evaluating
CO4	Summarizing the need and importance of GST registration	II. Understanding

Class: M. Com. Part II

Semester IV

Course (Paper) Name and No.: Financial Management

BTL

CO1	To explain the various sources of finance available to enterprises in India and To describe the strategic financial decision-making framework.	I. Understand
CO2	To Discuss various concepts of investment decisions and evaluate projects by applying various techniques of capital budgeting.	III. Apply
CO3	To describe different components of working capital and prepare cash budget, evaluate different policies under receivable management, and apply different methods of inventory management.	V. Evaluate
CO4	To Classify and prepare different types of budgets and analyses them.	IV. Analyzing



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Semester IV

Course (Paper) Name and No.: Security Analysis and Portfolio Management - II **BTL**

CO1	Explain the concept of Portfolio theories	I. Understanding
CO2	Solve problems with financial analysis and Ratio analysis	III. Applying
CO3	Identify derivative market structure	IV. Analyzing
CO4	To study cooperative societies Accounting	V. Evaluative

Class: M. Com. Part II

Semester IV

Course (Paper) Name and No.: Research Project **BTL**

CO1	Determining for Problem.	Applying -III
CO2	Questioning for the problem.	Analysing-IV
CO3	Hypothesising for tentative solution.	Evaluating-V
CO4	Testing the hypothesis.	Evaluating-V