



SASMIRA's Institute of Commerce & Science

Bachelor of Commerce (Accounting & Finance)

In June 1999, the University of Mumbai introduced the **Bachelor of Commerce (Accounting & Finance)** Course, a three – year integrated degree program having practical and theoretical lessons.

EDUCATIONAL OBJECTIVES:

BAF aims at cultivating knowledge among students to be ideal Finance managers / financial entrepreneurs. The course lays specific emphasis on managing the financial and accounting aspects of business.

THE BROAD OBJECTIVES OF THE PROGRAMME ARE;

1. To create for students of Mumbai university an additional avenue of self employment and also to benefit the industry by providing them with them with suitable and job ready work force.
2. To provide adequate basic understanding about accounting & finance.
3. To provide students with pragmatic knowledge in the field of accounting & finance.
4. To prepare students to exploit opportunities being newly created in accounting & finance profession.
5. To give adequate exposure to operational environment in the field of accounting & finance.

PROGRAMME OUTCOMES:

Programme outcomes are a set of competencies which students acquire at the end of graduation. On successful completion, they shall:

1. Acquire knowledge about financial aspects of business which facilitate them to become effective professionals.
2. Be capable to pursue higher studies in diverse fields of financial management such as CA, CS, CMA,CFA etc.
- 3.
4. Be adequately trained to be entrepreneurs and communicate effectively.
5. Develop a positive attitude towards lifelong learning and research.
6. Acquire the required skills to develop business models and be responsible global citizens with cross-cultural competent behavior and ethical values.
7. To obtain adequate leadership qualities in order to manage and work in a team.

CAREER PROSPECTS:

BAF (Bachelors of Commerce – A & F) is a professional undergraduate course that opens up a whole lot of career options for students to pursue MBA, MSc. In Finance, Professional Course (CA, CMA, CFA & CS), Law or Start up own ventures etc. some of the prime recruiters are;

- MNCs
- Business Houses
- Retail firms
- Finance companies



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- Consultancies
- Marketing agencies
- Corporate houses



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COURSE OUTCOME OF BAF

Semester - I

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSL1	Financial Accounting (Elements of Financial Accounting) - I	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
1. To understand the accounting standards and inventory valuation. 2. To learn all the intricacies of final accounts & Hire purchase accounting.		1. Students should be able to understand and appreciate accounting standards, and do the inventory valuation. 2. Students should be able to prepare final accounts of manufacturing sole trader and departmental stores. 3. Students should be able to do the accounting for Hire purchase and instalment sale.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Classroom Quiz 2. Power point presentation		1. To test the subject Mastery. 2. To test the presentation skill of learners.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSL2	Cost Accounting (Introduction and Element of Cost) I	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
1. To understand the basic concepts and fundamentals used in elements of cost. 2. To learn all the intricacies of various concepts of cost and types of cost.		1. Students Should be able to understand objectives of cost function. 2. Analyze the different types of cost. 3. Computation of different pricing issue of materials 4. Able to compute labor cost according to different methods of remuneration.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. To practice different types of variety of illustration on different concepts of cost. 2. To give more and more sums for practice from different textbooks.		1) By practicing different types of variety of illustrations students will be getting clear idea about all the aspects of cost accounting. 2) Will be able to solve each and every type of illustrations.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSL3	Financial Management (Introduction to Financial Management) I	03	60
COURSE OBJECTIVES		COURSE OUTCOME	



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<ol style="list-style-type: none"> To understand the basic concepts and fundamentals used in financial Management. To learn all the intricacies of various concepts of financial management. 	CO1. Should be able to understand objectives of finance function. CO2. Analyze the different types of financing. CO3. Computation of various leverages CO4. Computation of Future value & Present Value of an Annuity.
COURSE ACTIVITIES	ACTIVITIES' OUTCOME
<ol style="list-style-type: none"> To practice different types of variety of illustration on different concepts. To give more and more sums for practice from different textbooks. 	<ol style="list-style-type: none"> By practicing different types of variety of illustrations students will be getting clear idea about all the aspects. Will be able to solve each and every type of illustrations.

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSL4	Business Communication - I	03	60
COURSE OBJECTIVES		COURSE OUTCOME	
<ol style="list-style-type: none"> In all social behaviour, communication is essential in building and maintaining human relationships. In business, communication is essential for the smooth and efficient conduct of day-to-day transactions/activities. In recent years the importance of communication has greatly increased as a result of the growing complexity of businesses, as also the impact of rapid industrialization, globalization and the advent of modern technologies. English being globally the language of Management, those with good communication skills in English enjoy a distinct advantage in their work and careers 		<ol style="list-style-type: none"> Historical background and the development of communication; Importance and role of communication in everyday life Mechanics behind the communication process, difficulties experienced in communication Different types of communication, impedance due to extraneous factors called "barriers" Important non-verbal parameters in communication How to make your communication effective and attractive 	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
<ol style="list-style-type: none"> Elocution competition Debate competition 		<ol style="list-style-type: none"> Defined sentence structure, thought process and enunciation Nurture rational thinking, organization of thought, persuasion and public speaking 	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSL5.1	Foundation Course - I	02	60
COURSE OBJECTIVES		COURSE OUTCOME	
<ol style="list-style-type: none"> To Develop a basic understanding about issues related to Human Rights of weaker sections, ecology, and science and technology. 		<ol style="list-style-type: none"> Understanding about issues related to Human Rights of weaker sections, ecology, and science and technology. overview of significant skills required to 	



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<p>ii. To Gain an overview of significant skills required to address competition in career choices</p> <p>iii. To Appreciate the importance of developing a scientific temper towards technology and its use in everyday life</p>	<p>address competition in career choices</p> <p>iii. Appreciation of the importance of developing a scientific temper towards</p>
COURSE ACTIVITIES	ACTIVITIES' OUTCOME
<p>1. Skit Performance.</p> <p>2. Movie with patriotic message</p>	<p>1. Able to get involvement with the outside environment</p> <p>2. Social Message.</p>

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSL.6	Commerce (Business Environment)	02	60
COURSE OBJECTIVES		COURSE OUTCOME	
<ol style="list-style-type: none"> To make students understand the concept of business environment and various tools of environmental analysis. To understand student the concept of business ethics. To make them aware about various consumer laws in India. To make students understand the various contemporary issues. To introduce them scenario of international business environment. To understand concept of business objectives. To understand various types of environment. To know techniques of environmental analysis. 		<ol style="list-style-type: none"> Understand the concept of business environment and various tools of environmental analysis. Aware of business ethics. Aware of various consumer laws in India. Identify the factors of international business environment. Understand positive and negative impact of environment on business. Understand ethical issues in business, ethical dilemmas, procedure for registration under MSMED Act, 2006, and also the provisions related to consumer protection Act. Know CSR, Corporate Governance, and carbon credit and implementation of CSR activities by various companies. Know MNCs and TNCs. Implications of WTO and FDI for Indian Industries. 	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
<ol style="list-style-type: none"> Case Study Assignment 		<ol style="list-style-type: none"> develop Analytical ability 	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSL.7	Business Economics-I	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
<p>1. This course is designed to equip the students with basic tools of economic theory and its practical applications</p>		<p>1.The students should be able to decipher, analyse and apply the theory and practice of Managerial</p>	



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<p>2 .The course aims at familiarizing the students with the understanding of the economic aspects of current affairs and thereby prepares them to analyse the market behaviour with economic way of thinking</p> <p>3. In addition to providing an insight into application of economic principles in business decisions, it also intends to widen analytical ability of the students and to provide them a foundation for further study of economics</p> <p>4. In order to make the study practical oriented, the paper requires discussion of some cases involving the use of concepts of business economics</p>	<p>Economics</p> <p>2. Students develop an understanding of a businessman need to locate various factors affecting demand of his product and plan marketing & business strategies accordingly.</p> <p>3.Students develop an understanding of the practical application of law of demand</p> <p>4.Students develop an understanding of the various concepts and its applications</p> <p>Students should understand the analytics of supply and demand and its various uses.</p>
COURSE ACTIVITIES	ACTIVITIES' OUTCOME
<ol style="list-style-type: none"> 1. Group Presentation on different market types 2. Assignment and case studies on pricing practices 	<ol style="list-style-type: none"> 1. Presentation gives knowledge and understanding of different market structure and help students to improve the analytical ideas 2. Case discussion gives a clear image of current economy change in market.



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Semester - II

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSII.1	Financial Accounting (Special Accounting Areas) II	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
1. To understand the accounting standards and inventory valuation. 2. To learn all the intricacies of final accounts & Hire purchase accounting.		1. Students should be able to understand and appreciate accounting standards, and do the inventory valuation. 2. Students should be able to prepare final accounts of manufacturing sole trader and departmental stores. 3. Students should be able to do the accounting for Hire purchase and instalment sale.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Classroom Quiz 2. Power point presentation		1. To test the subject Mastery. 2. To test the presentation skill of learners.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSII.2	Auditing (Introduction and Planning) I	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
1. To understand the basic concepts of Auditing. 2. To learn all the intricacies of various concepts of auditing, vouching, verification etc.		1. Analyze the difference users of verified financial statements 2. Able to analyze the difference between book-keeping , accounting, auditing & Investigation 3. Able to differentiate between vouching and verification 4. Able to analyze the difference between Internal control procedure to be verified by auditor	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Have a glancing of different vouchers. 2. Have a glancing of audit report of different companies.		1. By seeing different vouchers will get idea about how to prepare vouchers. 2. By seeing audit reports of different companies will provide idea about exactly by which method independent auditor used to prepare his/her report.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSII.3	Innovative Financial Services	03	60
COURSE OBJECTIVES		COURSE OUTCOME	
1. To make students aware of bill discounting. 2. Factoring, forfaiting and various		1. Non-Banking financial institution. 2. Factoring, forfaiting, bill discounting.	



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modes of indigenous funding of working capital.	
COURSE ACTIVITIES	ACTIVITIES' OUTCOME
1. Classroom Quiz 2. Power point presentation	1. To test the subject Mastery. 2. To test the presentation skill of learners.

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIL.4	Business Communication II	03	60
COURSE OBJECTIVES		COURSE OUTCOME	
1. In all social behaviour, communication is essential in building and maintaining human relationships. 2. In business, communication is essential for the smooth and efficient conduct of day-to-day transactions/activities. 3. In recent years the importance of communication has greatly increased as a result of the growing complexity of businesses, as also the impact of rapid industrialization, globalization and the advent of modern technologies. 4. English being globally the language of Management, those with good communication skills in English enjoy a distinct advantage in their work and careers		1. Historical background and the development of communication; 2. Importance and role of communication in everyday life 3. Mechanics behind the communication process, difficulties experienced in communication 4. Different types of communication, impedance due to extraneous factors called "barriers" 5. Important non-verbal parameters in communication 6. How to make your communication effective and attractive	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Elocution competition 2. Debate competition		1. Defined sentence structure, thought process and enunciation 2. Nurture rational thinking, organization of thought, persuasion and public speaking	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIL.5.1	Foundation Course II	02	60
COURSE OBJECTIVES		COURSE OUTCOME	
i. To Develop a basic understanding about issues related to Human Rights of weaker sections, ecology, and science and technology. ii. To Gain an overview of significant skills required to address competition in career choices iii. To Appreciate the importance of developing a scientific temper towards technology and its use		i. Understanding about issues related to Human Rights of weaker sections, ecology, and science and technology. ii. overview of significant skills required to address competition in career choices iii. Appreciation of the importance of developing a scientific temper towards	



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in everyday life	
COURSE ACTIVITIES	ACTIVITIES' OUTCOME
<ol style="list-style-type: none"> Group discussion on current issues Assignment on globalization 	<ol style="list-style-type: none"> Deep understanding of Indian society Knowledge of current globalization issues

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIL.6	Business Law (Business Regulatory Framework) I	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
<ol style="list-style-type: none"> To know the relevant statutory materials, case law and regulatory practice relating to the major topics in Company Law To be familiar with the current policy trends and developments in Company Law and of the likely impact of these trends and developments on the major topics in Company Law. To develop an argument persuasively. To produce a structured analysis of a real or hypothetical scenario, identifying and analyzing the legal issues raised by the scenario and accurately relating their analysis to their source material. 		<ol style="list-style-type: none"> Help to think logically and to identify and solve legal problems. Discuss legal problems orally and to formulate conclusions. Knowledge of present legal analysis and reasoned conclusions clearly and succinctly both orally and in writing. To identify legal and practical issues relevant to one particular party in a given scenario, to analyse the scenario from the perspective of that party and to formulate relevant and practical advice for the benefit of that party. 	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
<ol style="list-style-type: none"> Case Studies on different act on companies. 		<ol style="list-style-type: none"> Case discussion gives a proper idea of different case and condition of the acts 	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIL.7	Business Mathematics	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
<ol style="list-style-type: none"> To Study Elementary Financial Mathematics To Study the concept of Profits-Loss and Ratio and Proportion To Study share and mutual fund 		<ol style="list-style-type: none"> Understanding of Profit-Loss and Ratio analysis Understanding on share and Mutual Fund and its application in Business 	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
<ol style="list-style-type: none"> Training of Excel Case study discussion on share market at different situations Assignment to study on comparative analysis on benefits of mutual fund of two financial companies. 		<ol style="list-style-type: none"> Excel training help the students in calculating financial aspects of the business Comparative study of mutual funds helps the students in understanding merit and demerits of mutual funds. 	



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Semester - III

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIII.1	Financial Accounting (Special Accounting Areas) III	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
1. To understand the different gradual payment procedures according to the nature of liability. 2. To learn all the intricacies of various concepts of financial accounting.		1. Able to analyze the difference between financial accounting and cost accounting 2. Able to understand the difference between preferential liabilities and other liabilities payment order. 3. Able to understand different procedures of amalgamation in the nature of purchase, merger , external reconstruction 4. Able to do conversion of foreign currency transactions into reporting currency transaction.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. To practice various types of numerical illustration. 2. provide your views on amalgamation procedure required to be followed		1. By doing practices students will be able to understand all the types of adjustments in illustration of different variety. 2. By providing views students will be able to understand the different procedures required to be followed according to AS-14.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIII.2	Cost Accounting (Methods of Costing) II	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
1. To understand the difference between cost and costing. 2. To understand the transactions by following the different process of accounts. 3. To understand contract costing. 4. To understand reconciliation procedure to be followed to compute financial profit and cost profit. 5. To understand parts of cost sheet. 6. To understand direct cost & Indirect Cost.		1. Able to analyze the difference between cost and costing 2. Recording of transactions as per different process of accounts 3. Able to do Contract costing of construction business 4. Able to reconcile financial profit and cost profit 5. Able to analyze entire cost sheet 6. Able to differentiate between direct cost and Indirect cost.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. To practice various types of numerical illustration. 2. To practice various types of numerical objectives.		1. By doing practices students will be able to understand all the types of adjustments in illustration of different variety. 2. By practicing various numerical objectives students will be able to understand the different ways of solving those types of numerical.	



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COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIIL.4	Taxation II (Direct Taxes Paper I)	03	60
COURSE OBJECTIVES		COURSE OUTCOME	
1. Awareness about principles of practices of direct taxation. 2. Knowledge of computation of income from various heads. 3. Understanding exemption. 4. Understanding deductions.		1. Learners being able to do Computation of gross total income. 2. Learners being able to apply deductions under chapter VIA. 3. Learners being able to apply exemption under section 10 of income tax act 1961.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Classroom Quiz 2. Power point presentation		1. To test the subject Mastery. 2. To test the presentation skill of learners.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIIL.6	Information Technology in Accountancy I	03	60
COURSE OBJECTIVES		COURSE OUTCOME	
1. Office productivity tools. 2. World wide web. 3. Internet & emerging technologies. 4. Electronic commerce		1. Being able to use MS Word, Power point & Excel. 2. Being able to use web. 3. Being able to use internet and other emerging technologies. 4. Being able to understand and use different types of ecommerce.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Classroom Quiz 2. Power point presentation		1. To test the subject Mastery. 2. To test the presentation skill of learners.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIIL.7.2	Foundation Course- Contemporary Issues- III	02	60
COURSE OBJECTIVES		COURSE OUTCOME	
i. To Develop a basic understanding about issues related to Human Rights of weaker sections, ecology, and science and technology. ii. To Gain an overview of significant skills required to address competition in career choices iii. To Appreciate the importance of developing a scientific temper towards		i. Understanding about issues related to Human Rights of weaker sections, ecology, and science and technology. ii. overview of significant skills required to address competition in career choices iii. Appreciation of the importance of developing a scientific temper towards	



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technology and its use in everyday life	
COURSE ACTIVITIES	ACTIVITIES' OUTCOME
<ol style="list-style-type: none"> 1. Presentation on current affairs. 2. Videos and documentary on environmental hazards. 3. Assignment on development issues 	<ol style="list-style-type: none"> 1. Develop soft skills of students 2. Make them aware of current issues. 3. Aware students about the contemporary issues

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIII.8	Business Law (Business Regulatory Framework) II	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
<ol style="list-style-type: none"> 1. To understand the basic of Indian partnership act, 1932 and factories act, 1948. 2. To demonstrate the relationship between law and economic activity by developing in the student an awareness of legal principles involved in economic relationships and business transactions. 		<ol style="list-style-type: none"> 1. To develop in the student an understanding of the free enterprise system and the legal safeguards of the same. 2. To develop in the student acceptable attitudes and viewpoints with respect to business ethics and social responsibility. 	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
<ol style="list-style-type: none"> 1. Case studies and case lets discussion on different acts. 2. Assignment and documentary on industries facing problems in their legal formation. 		<ol style="list-style-type: none"> 1. Understand the basic structure, rules & powers of consumer protection act. 2. Help to know the provision regarding strikes and lock outs under industrial dispute act. 3. Be acquainted with development of patents and environment protection act. 	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIII.9	Business Economics II	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
<ol style="list-style-type: none"> 1. This course is designed to equip the students with basic tools of economic theory and its practical applications 2 .The course aims at familiarizing the students with the understanding of the economic aspects of current affairs and thereby prepares them to analyse the market behaviour with economic way of thinking 3. In addition to providing an insight into application of economic principles in business decisions, it also intends to widen analytical ability of the students and to 		<ol style="list-style-type: none"> 1.The students should be able to decipher, analyse and apply the theory and practice of Managerial Economics 2. Students develop an understanding of a businessman need to locate various factors affecting demand of his product and plan marketing & business strategies accordingly. 3.Students develop an understanding of the practical application of law of demand 4.Students develop an understanding of the various concepts and its applications <p>Students should understand the analytics of</p>	



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provide them a foundation for further study of economics 4. In order to make the study practical oriented, the paper requires discussion of some cases involving the use of concepts of business economics	supply and demand and its various uses.
COURSE ACTIVITIES	ACTIVITIES' OUTCOME
1. analysing and comparing economic and fiscal policies of past two decades and comparing the results 2. analysing union budget	1. Develop Analytical ability



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Semester - IV

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIV.1	Financial Accounting (Special Accounting Areas) IV	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
1. To understand the accounting standards and inventory valuation. 2. To learn all the intricacies of final accounts & Hire purchase accounting.		1. Students should be able to understand and appreciate accounting standards, and do the inventory valuation. 2. Students should be able to prepare final accounts of manufacturing sole trader and departmental stores. 3. Students should be able to do the accounting for Hire purchase and instalment sale.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Classroom Quiz 2. Power point presentation		1. To test the subject Mastery. 2. To test the presentation skill of learners.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIV.2	Management Accounting (Introduction to Management Accounting)	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
1. To understand and appreciate the application of management accounting in managerial decision making.		1. Being able to use financial statement analysis with the help of tools like comparative analysis, common size analysis, trend analysis, ratio analysis. 2. Working capital management. 3. Cash flow analysis.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Classroom Quiz 2. Power point presentation		1. To test the subject Mastery. 2. To test the presentation skill of learners.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIV.4	Taxation III (Direct Taxes II)	03	60
COURSE OBJECTIVES		COURSE OUTCOME	
1. To understand the difference between direct and indirect tax 2. To have a basic understanding of procedures to be followed for the revocable transfers. 3. To have a basic understanding of whom the		1. Able to understand the difference between direct tax and indirect tax. 2. Able to understand how to revoke the transfer of property. 3. Able to understand the computation of advance tax	



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advance tax payment and interest payment will be applicable. 4. To have a basic understanding of ITR used to get filed according to the applicability.	and interest payment. 4. Able to understand different types of ITR forms.
COURSE ACTIVITIES	ACTIVITIES' OUTCOME
1. To practice various types of numerical illustration. 2. To practice various types of numerical objectives.	1. By doing practices students will be able to understand all the types of adjustments in illustration of different variety. 2. By practicing various numerical objectives students will be able to understand the different ways of solving those types of numerical.

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIV.6	Information Technology in Accountancy II	03	60
COURSE OBJECTIVES		COURSE OUTCOME	
1. In all social behaviour, communication is essential in building and maintaining human relationships. 2. In business, communication is essential for the smooth and efficient conduct of day-to-day transactions/activities. 3. In recent years the importance of communication has greatly increased as a result of the growing complexity of businesses, as also the impact of rapid industrialization, globalization and the advent of modern technologies. 4. English being globally the language of Management, those with good communication skills in English enjoy a distinct advantage in their work and careers		1. Historical background and the development of communication. 2.Importance and role of communication in everyday life 3.Mechanics behind the communication process, difficulties experienced in communication 4.Different types of communication, impedance due to extraneous factors called "barriers" 5.Important non-verbal parameters in communication 6 .How to make your communication effective and attractive	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Project 2.Power point presentation		1. Ability to apply the knowledge 2.Presentation skill	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIV.7.2	Foundation Course- Contemporary Issues- IV	02	60
COURSE OBJECTIVES		COURSE OUTCOME	
i. To Develop a basic understanding about issues related to Human Rights of weaker		i. Understanding about issues related to Human Rights of weaker sections, ecology, and science	



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<p>sections, ecology, and science and technology.</p> <p>ii. To Gain an overview of significant skills required to address competition in career choices</p> <p>iii. To Appreciate the importance of developing a scientific temper towards technology and its use in everyday life</p>	<p>and technology.</p> <p>ii. overview of significant skills required to address competition in career choices</p> <p>iii. Appreciation of the importance of developing a scientific temper towards</p>
COURSE ACTIVITIES	ACTIVITIES' OUTCOME
<ol style="list-style-type: none"> 1. Presentation on current affairs. 2. Videos and documentary on environmental hazards. 3. Assignment on development issues 	<ol style="list-style-type: none"> 1. Develop soft skills of students 2. Make them aware of current issues. 3. Aware students about the contemporary issues

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIV.8	Business Law (Company Law) III	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
<ol style="list-style-type: none"> 1. To understand the basic of Indian partnership act, 1932 and factories act, 1948. 2. To demonstrate the relationship between law and economic activity by developing in the student an awareness of legal principles involved in economic relationships and business transactions. 		<ol style="list-style-type: none"> 1. To develop in the student an understanding of the free enterprise system and the legal safeguards of the same. 2. To develop in the student acceptable attitudes and viewpoints with respect to business ethics and social responsibility. 	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
<ol style="list-style-type: none"> 1. Case studies and case lets discussion on different acts. 2. Assignment and documentary on industries facing problems in their legal formation. 		<ol style="list-style-type: none"> 1. Understand the basic structure, rules & powers of consumer protection act. 2. Help to know the provision regarding strikes and lock outs under industrial dispute act. 3. Be acquainted with development of patents and environment protection act. 	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSIV.9	Research Methodology in Accounting and Finance	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
<ol style="list-style-type: none"> 1. The course is designed to inculcate the analytical abilities and research skills among the students. 2. The course intends to give hands on experience and learning in Business 		<ol style="list-style-type: none"> 1. Inculcating the analytical abilities and research skills among the students. 2. Giving hands on experience and learning in Business Research. 	



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Research.	
COURSE ACTIVITIES	ACTIVITIES' OUTCOME
1. Research Paper Publication	1. Developing research attitude



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Semester - V

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
44801	Financial Accounting V	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
1. Underwriting of shares & debentures 2. AS – 14 - Amalgamation, Absorption & External Reconstruction 3. Internal Reconstruction 4. Buy Back & Liquidation		1. To be able to solve practical problems based on underwriting of shares and debentures under the provisions of companies Act. 2. To be able to give accounting treatment for amalgamation, absorption and external reconstruction. 3. To be able to solve problems based on internal reconstruction. 4. To be able to solve problems on buy back & Liquidation.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Classroom subject quiz 2. Power point presentation		1. To gauge the course mastery of students. 2. To analyze the presentation skill of students.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
44802	Financial Accounting - VI	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
1. Banking company final accounts. 2. Insurance company Accounts. 3. Non banking Finance Companies 4. Valuation of Shares & LLP		1. To be able to prepare financial statements. 2. To be able to prepare financial statements. 3. Accounting for NBFCs. 4. Being able to do valuation of Goodwill and accounting for LLP.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Classroom Quiz 2. Power point presentation		1. To test the subject Mastery. 2. To test the presentation skill of learners.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
44803	Cost Accounting III	03	60
COURSE OBJECTIVES		COURSE OUTCOME	
1. Understanding uniform costing. 2. Understanding integrated & non-integrated costing. 3. Understanding Operating Costing. 4. Understanding Activity based costing		1. Being able to apply uniform costing. 2. Being able to apply integrated and non-integrated costing. 3. Being able to do costing for service industry. 4. Being able to apply activity based costing in practical world.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Classroom quiz		1. To gauge the subject mastery.	



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2. Power Point presentation	2. To Assess the presentation skill of the students.
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COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
44804	Financial Management II	03	60
COURSE OBJECTIVES		COURSE OUTCOME	
1. To have a basic understanding about the functioning of capital structure theories and dividend policy decisions. 2. To have a basic idea about capital rationing. 3. To have a basic understanding of capital structure planning 4. To have a basic understanding of mutual funds & its valuation. 5. To have a basic understanding of how to increase wealth of the shareholders.		1. To be able to analyze different dividend policies & Capital Structure Theories 2. To be able to understand capital rationing 3. To be able to understand capital structure planning 5. To be able to compute mutual funds valuation 6. To be able to do valuation of bonds 7. To be able to analyze the objectives of financial management for increasing the wealth of the shareholders	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. To practice various types of numerical illustration. 2. To practice various types of numerical objectives.		1. By doing practices students will be able to understand all the types of adjustments in illustration of different variety. 2. By practicing various numerical objectives students will be able to understand the different ways of solving those types of numerical.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
44806	Taxation IV (Indirect Taxes II)	02	60
COURSE OBJECTIVES		COURSE OUTCOME	
1. Understanding origin & genesis 2. Understanding basic concepts. 3. Understanding the concept of Supply & documentation 4. Registration, Input Tax credit and computation of GST.		1. To be able to appreciate the need for GST. 2. To general understanding of GST. 3. To be able to apply the concept in practical problems on GST. 4. To be able to solve practical problems on GST.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Classroom quiz 2. Power Point presentation		1. To gauge the subject mastery. 2. To Assess the presentation skill of the students.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
44809	Management II (Management Applications)	03	50
COURSE OBJECTIVES		COURSE OUTCOME	



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<ol style="list-style-type: none"> 1. To apply concepts and techniques in marketing so that they become acquainted with the duties of a marketing manager both strategic and managerial. 2. To understand integration of numerous activities and processes to produce products and services in a highly competitive global environment by production management. 3. To help students become better leaders by enhancing their effectiveness in managing human resources. 4. To learn fundamental HRM frameworks and analyse the overall role of HRM in business. 5. To demonstrate understanding of the goals of the finance manager. 6. To Identify the basic financial environment and institutions 	<ol style="list-style-type: none"> 1.Acquired analytical skills in solving marketing related problems and challenges and be familiar with the strategic marketing management process. 2. Exposed to the development, evaluation, and implementation of marketing management in a variety of business environments. 3. Cases, discussions, exercises and activities, participants would be given opportunities to perform the role of a marketing manager. 4. Understand the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes. 5. Learn administer and contribute to the design and evaluation of the performance management program. 6. Acquired skill to develop, implement, and evaluate employee orientation, training, and development programs. 7. Perform analytical reviews of financial results, proposals, and plans.
COURSE ACTIVITIES	ACTIVITIES' OUTCOME
<ol style="list-style-type: none"> 1.Case Study 2.Assignment 	<ol style="list-style-type: none"> 1. develop Analytical ability



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Semester - VI

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSVI.1	Cost Accounting IV	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
1. Understanding budgeting and budgetary control system. 2. Marginal Costing. 3. Managerial decision 4. Standard costing and variance analysis		1. To be able to prepare various types of budget needed for different types of organisation. 2. Being able to apply marginal costing. 3. Being able to use different managerial decision making tools. 4. Being able to use standard costing techniques.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Classroom Quiz 2. Power point presentation		1. To test the subject Mastery. 2. To test the presentation skill of learners.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSVI.2	Financial Management III	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
1. To have a basic understanding about the functioning of business valuation. 2. To have a basic idea about Exchange ratios, MPS, EPS. 3. To have a basic understanding of mergers & acquisitions 4. To have a basic understanding of leasing & hire purchase. 5. To have a basic understanding of capital restructuring and takeovers.		1. To be able to analyse functioning of business valuation. 2. To be able to understand Exchange ratios, MPS, EPS. 3. To be able to understand mergers & acquisitions. 5. To be able to compute mutual funds valuation 6. To be able to do understand leasing & hire purchase. 7. To be able to understand capital restructuring and takeovers.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. To practice various types of numerical illustration. 2. To practice various types of numerical objectives.		1. By doing practices students will be able to understand all the types of adjustments in illustration of different variety. 2. By practicing various numerical objectives students will be able to understand the different ways of solving those types of numerical.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSVI.3	Taxation V (Indirect Taxes III)	03	60



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COURSE OBJECTIVES	COURSE OUTCOME
1. Filing of tax returns, payment of taxes and applying for refund. 2. Accounts, Audit and assessment records. 3. Customs Act-I 4. Customs Act-II	1. Being able to file the return, pay taxes and get the refund from the government. 2. Being able to keep accounts get the audit done and maintain assessment records. 3. Knowledge of basic concepts. 4. Import & Export procedure & documentation.
COURSE ACTIVITIES	ACTIVITIES' OUTCOME
1. Classroom Quiz 2. Power point presentation	1. To test the subject Mastery. 2. To test the presentation skill of learners.

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSVI.6	Economics Paper III (Indian Economy)	03	60
COURSE OBJECTIVES		COURSE OUTCOME	
1. Agriculture 2. Industry 3. Service sector 4. Money and banking		1. Understanding Indian Agriculture sector. 2. Understanding Indian Industry. 3. Understanding Indian Service Sector. 4. Understanding Indian money market.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Classroom Quiz 2. Power point presentation		1. To test the subject Mastery. 2. To test the presentation skill of learners.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSVI.7	Financial Accounting VII	02	60
COURSE OBJECTIVES		COURSE OUTCOME	
1. Final Accounts of electricity Company. 2. Final accounts of cooperative societies. 3. Investments Accounting. 4. Mutual funds & IFRS.		1. To be able to prepare financial Statements of electricity companies. 2. To be able to prepare financial Statements of cooperative societies. 3. Accounting for investment in shares & debentures. 4. Being able to apply concepts of IFRS.	
COURSE ACTIVITIES		ACTIVITIES' OUTCOME	
1. Classroom Quiz 2. Power point presentation		1. To test the subject Mastery. 2. To test the presentation skill of learners.	

COURSE NUMBER	COURSE NAME	CREDIT POINTS	NUMBER OF HOURS
UA_FFSVI.8	Project Work II	03	50
COURSE OBJECTIVES		COURSE OUTCOME	
1. Project work is considered as a special course involving		1. Learners will get Corporate exposure and develop research attitude.	



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application of knowledge in solving/ analysing/ exploring a real life situation/ difficult problem. 2. Project work would be of 04 credits. A project work may be undertaken in any area of Elective Courses/ study area selected	
COURSE ACTIVITIES	ACTIVITIES' OUTCOME
1. Research work & data collection on topics related to the electives selected by them in second & third year	1. Develops thinking abilities & research attitude in their respective areas of specialization

