



Aldel Education Trust's  
**St. John College of Humanities and Sciences**

(A Christian Religious Minority Institution)

Affiliated to University of Mumbai

St. John Technical Campus, Vevoor, Manor Road, Palghar (East), District - Palghar, Maharashtra - 401404.

Tel: (02525)-297071, Mob.:7219230156 Fax: (02525)-256834 Website :www.sjchs.edu.in Email :office@sjchs.edu.in

**BACHELOR OF COMMERCE- ACCOUNTING AND FINANCE**

**PROGRAMME OUTCOME:**

<b>PO1:</b>	<b>Commerce/Business knowledge:</b> This programme is designed for the students to specialize in the field of accounting & finance. It enables learners to get theoretical and practical exposure in the accounts & finance sector which includes Accounts, Innovative financial services, Business Law, Financial Management, Economics, Taxation etc.
<b>PO2:</b>	<b>The commerce/Management Graduate &amp; Society:</b> This programme emphasizes on managing accountancy and financial part of business and develops entrepreneurial & communication skills and build confidence to face the challenges of the corporate world.
<b>PO3:</b>	<b>Project Management &amp; Finance/Lifelong learning:</b> The electives offered by programme enable students to pursue an area of their interest in the field of accounting and financial management.
<b>PO4:</b>	<b>Problem Analysis:</b> The main objective of this course is to provide in depth understanding of accounting and financial management with the help of updated and latest reference material.
<b>PO5:</b>	<b>Communication/Team work:</b> This programme provides well trained professionals who are been taught with practical orientation which makes them employable as per the requirements of the Industries such as Banking Sector, Insurance Companies, Financing companies etc.
<b>PO6:</b>	<b>Ethics/Environment:</b> It promotes students to become professionals / managers / entrepreneurs / accountants.
<b>PO7:</b>	<b>Employability:</b> Programme focuses on employability skills like problem solving skills, soft skills, financial skills, IT skills to be an employable.

**PROGRAMME SPECIFIC OUTCOME:**

<b>PSO1:</b>	It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.
<b>PSO2:</b>	It motivates students to do research work in the field of finance also it creates awareness among the students regarding the fiscal changes in economy.
<b>PSO3:</b>	It motivates students to pursue higher studies like Chartered Accountancy, CMA, CFA, MBA in Finance, Company Secretary, M.Com in Accountancy and Finance, which helps to create employable people for benefit of organisations.
<b>PSO4:</b>	It enhances student's communication skills, social skills & computer skills. This programme also updates students with business, business laws, business economics taxation.



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**Bachelor of Commerce- Accounting and Finance**

Semester	Subject	Course Outcome
FYBAF SEM-I	FINANCIAL ACCOUNTING (ELEMENTS OF FINANCIAL ACCOUNTING) -I	CO1 Students acquire the basic knowledge of the terms such as Accounting standard 1,2 and 9, departmental accounts, inter departmental transfer, depreciation, hire purchase, instalment purchase, down payment.
		CO2 Students familiarise and understand the basic accounting concepts of capital and revenue expenditure, preparation manufacturing final accounts, Hire Vendor and Hire Purchaser
		CO3 Students familiarise the concept of inter-department transfer at cost or selling price,, preparation of accounts using various methods of depreciation and calculation of interest under hire purchase system of accounting.
		CO4 Students develop analytical skills in departmental trading and profit and loss account and balance sheets, hire purchase systems.
	COMMERCE (BUSINESS ENVIRONMENT) I	CO1 Students understand meaning of business and its relation to the environment
		CO2 Students understand about ethics, dealing with ethical dilemma, unethical business practices and consumer protection
		CO3 Students learn about schemes for promotion and functioning of small businesses
		CO4 Students understand about international organisations like impacting a country's business
	COST ACCOUNTING (INTRODUCTION AND ELEMENT OF COST) I	CO1 Explain the concept and importance of cost accounting. Describe the difference between cost accounting and financial accounting. Evaluate different types of costs and their further classification into direct costs and overheads. Illustrate cost centers, cost objects, cost reports and cost control.
		CO2 Discuss different types of materials. Retrieve the movement of materials from their acquisition, through storage, to their issue for production. Familiar with different stock levels as well as the valuation of receipts, issues and closing stocks.
		CO3 Understand the need for time tracking, time booking, overtime, idle time, payroll and also the methods used to compensate workers.



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		CO4	Identify the indirect expenses in an organization, including allocating, apportioning and absorbing expenses and calculating overhead rates.
	<b>FINANCIAL MANAGEMENT (INTRODUCTION TO FINANCIAL MANAGEMENT) I</b>	CO1	Students learnt about meaning, scope, importance and objectives of Financial management.
		CO2	Students understood the concept of valuation using different valuation techniques like time value, IRR, Annuity, etc.
		CO3	Students will be able to analyse income statements and leverages using EBIT, EPS analysis.
		CO4	Students understood types and sources of finance. Also they are able to calculate the cost of capital using different techniques.
	<b>FOUNDATION COURSE-I</b>	CO1	Learners read and understand the Diversity of Indian society, Disparities faced by economically, socially weaker sections of the society, problems that are being faced by the women in the society, Rights and Duties of citizens of India, significant aspects in the Indian political system.
		CO2	Analyse the societal issues and challenges
		CO3	Apply the knowledge and understanding in real world problems and situations as a citizen of India.
		CO4	Understand the fundamental rights and duties and also the broader view of Constitution of India
	<b>BUSINESS ECONOMICS-I</b>	CO1	Students are aware about the basic concepts of business economics and their tools.
		CO2	Students know the application of economic theory in business decision
		CO3	Learners study the concepts of cost and their relationship between the production process
		CO4	Students understand the different types of market and price determination under the different market
	<b>BUSINESS COMMUNICATION-I</b>	CO1	Students learn the Theory of communication with modes, objectives and channels of communication
		CO2	Students understand barriers to communication, importance of Listening, Business ethics, personal and professional integrity.
		CO3	Students learn how to draft Business letters
		CO4	Students learn and practice Composition, understand Commercial terms and practice listening and reading
	<b>FINANCIAL ACCOUNTING (SPECIAL ACCOUNTING AREAS) II</b>	CO1	Convert, record, examine problems based on incomplete accountancy.
		CO2	Calculate, determine and evaluate transactions related to consignment accounting.
		CO3	Summarise, illustrate and classify transactions between branch and head office.
		CO4	Understand how to claim insurance in case of fire by proper record of transaction till the date of fire.



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<b>FYBAF SEM-II</b>	<b>FOUNDATION COURSE-II</b>	<b>CO1</b>	Students understand the meaning of globalisation and its impact upon society
		<b>CO2</b>	Students develop awareness towards Human Rights
		<b>CO3</b>	Students learn the fundamentals in the field of Environmental Science
		<b>CO4</b>	Students learn the nature of Stress and Conflict
	<b>AUDITING (INTRODUCTION AND PLANNING) I</b>	<b>CO1</b>	Learn the origin of the term audit and its concept. Understand the need and importance, types, nature of financial audit.
		<b>CO2</b>	Understand the importance and use of audit plan and audit programme, merits, demerits, precautions.
		<b>CO3</b>	Differentiate between different techniques of auditing applied for vouching and verification.
		<b>CO4</b>	Able to identify appropriate documents to support queries, rights of auditor and owners on books of accounts.
	<b>INNOVATIVE FINANCIAL SERVICES</b>	<b>CO1</b>	Learn the term and types Factoring and Forfeiting
		<b>CO2</b>	Understand the concept of Consumer Finance
		<b>CO3</b>	Able to understand concept of Venture Capital and Credit Rating
		<b>CO4</b>	Learn to explain the concept of Housing Finance
	<b>BUSINESS COMMUNICATION-II</b>	<b>CO1</b>	Students learn presentation skills
		<b>CO2</b>	Students understand group communication and public relations
		<b>CO3</b>	Students learn and understand Trade letters as part of Business correspondence
		<b>CO4</b>	Students learn and understand various reports as part of writing skills
	<b>BUSINESS LAW (BUSINESS REGULATORY FRAMEWORK) I</b>	<b>CO1</b>	Understand the concept of functions, derivatives and their applications, also they will develop the knowledge of Interest and annuity and how to solve the problems based on it.
		<b>CO2</b>	Students learn the meaning and types of correlation and regression analysis.
		<b>CO3</b>	Acquaint with the concept of time series and Index numbers and the problems based on it.
		<b>CO4</b>	Understand the concept of Elementary probability Distributions and their properties.
	<b>BUSINESS MATHEMATICS</b>	<b>CO1</b>	Students Learn the concept of Ratio, Proportion and are able to use them to solve Real Life Word Problems and Numericals.
		<b>CO2</b>	Students learn the concept of Profit, Loss and are able to apply the same.
		<b>CO3</b>	Students Understand the concept of Annuity & Interest and are able to apply the same to Calculate EMI using



  
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			Flat Rate and Reducing Balance Methods.
		CO4	Students Understand the concept of shares and Mutual Funds and are able to solve sums using Formulae for the same.
SYBAF SEM-III	FINANCIAL ACCOUNTING (SPECIAL ACCOUNTING AREAS) - III	CO1	Students learnt in detail about Accounting treatment given for partnership firms
		CO2	Students understood basic terminology used in partnership Accounting
		CO3	Students able to understand basic difference between secured , unsecured and preferential liabilities
		CO4	Students got idea how partnership business convert in to joint stock company
	COST ACCOUNTING (METHODS OF COSTING) - II	CO1	Classify costs and would be able to create cost sheets for manufacturing and trading companies
		CO2	Able to reconcile costs and financial statements
		CO3	Able to create contract statements and understand various aspects of contract costing, including the treatment of profits from incomplete contracts.
		CO4	Able to produce process accounts and statements about common products and by-products. They would also recall and discuss various concepts related to process costing.
	TAXATION - II (DIRECT TAX PAPER-I)	CO1	Understand and remember types of taxes, The Income Tax Act 1961, The Income Tax Rules 1962, basic terminology and concepts.
		CO2	Understand and remember different heads of income, conditions for taxability of income under each head.
		CO3	Understand and enumerate different tax saving investments as deductions u/ch VI A, u/s 80.
		CO4	Able to compute gross total income of an individual person.
	BUSINESS LAW (BUSINESS REGULATORY FRAMEWORK) - II	CO1	Students equipped with the various beneficial social legislative measures, rights and liabilities of partners and outsiders.
		CO2	Students acquainted with the Incorporation and dissolution procedures of partnership firms.
		CO3	Student recollect and discuss the nature of LLP, merits of LLP and process of winding up of LLP
		CO4	Students understand the provisions relating to Health, Safety and Welfare measures for the workers and examine the penalty provisions in case of non-compliance under the Factories Act, 1948
	FOUNDATION COURSE- CONTEMPORARY ISSUES - III	CO1	Learner familiarised with required concepts of financial markets, financial instruments and financial services.
		CO2	Students learn about investment, difference about banking and non-banking financial services, and inflation
		CO3	Understand knowledge regarding Sensex, IPO shares, methods of raising finance by company through various financial instruments.
		CO4	Understand about consumer finance, plastic money, features of financial services, underwriter.
		CO1	Understand the history of computers and develop the perspective of anatomy of computers
			Understanding of office productivity tools such as word,



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	INFORMATION TECHNOLOGY IN ACCOUNTANCY -I	CO2	Excel, powerpoint
		CO3	Students understand and learn the meaning of web designing, web browsers and emails.
		CO4	Students understand emerging technologies and concepts of the internet. students are able to understand the meaning of e-commerce.
	ECONOMICS- II	CO1	Students able to understand the role of macroeconomics and their importance and limitations
		CO2	Students learn about keynesian theories of economics on employment, investment and demand for money
		CO3	Students understand about role of monetary policy and fiscal policy and its implication to control on inflation in market
		CO4	Students understand international trade and their basic concepts regarding rate of exchange, terms of trade and balance of payment etc.
	SYBAF SEM IV	FINANCIAL ACCOUNTING (SPECIAL ACCOUNTING AREAS)- IV	CO1
CO2			Gain practical exposure in preparing Final Account as per Schedule III
CO3			Evaluate the techniques for redemption of preference shares and Redemption of Debentures
CO4			Acquire the basic knowledge on accounting for Foreign Currency Transactions as per AS-11
MANAGEMENT ACCOUNTING (INTRODUCTION TO MANAGEMENT ACCOUNTING)		CO1	Students understand the role and various tools of management accounting
		CO2	Analysis & interpretation of financial statements and learn different ratios like Balance sheet, Revenue & Combined Ratios.
		CO3	Differentiate operating, investing & financing activities and various elements of cash & cash equivalent. Students understand the preparation of cash flow statements both by direct method and indirect method.
		CO4	Students understand the meaning of working capital and learn about some key liquidity ratios used to understand more about a business working capital position and learn various techniques used to manage working capital.
TAXATION-III (DIRECT TAX PAPER-II)		CO1	Students learn the advanced concept of direct taxation.
		CO2	Students gain the knowledge about set off and carry forward of losses and computation of tax liability for an individual, HUF and firm.
		CO3	Students understand the advanced level of direct tax concepts like TDS, Advance tax, returns etc.
		CO4	Students learn double taxation avoidance policy, tax planning, ethics in taxation etc.
BUSINESS LAW (COMPANY LAW) - III		CO1	Students understand various definitions of Company Law and would be acquainted with the types of company with the help of case studies.
		CO2	Aware of various procedures involved in bringing a company into existence and the scope and importance of documents like Memorandum of Association and Articles of Association.
		CO3	Discuss the process of raising funds for a company by inviting the public to contribute to the same.
		CO4	Discuss the meaning and features of private placement.
			Students understand the basic concepts of management.



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	FOUNDATION COURSE - CONTEMPORARY ISSUES - IV	CO1	
		CO2	Students learn about the planning process and How to use it in decision making.
		CO3	Students aware about principles, Nature, classification and significance of Organization.
		CO4	Students learn about staffing processes and directing and controlling stages of management.
	INFORMATION TECHNOLOGY IN ACCOUNTANCY -II	CO1	Students understand the basic concepts of Business process
		CO2	Students aware of various procedures involved in computerised accounting system
		CO3	Students understand the concepts of MIS reports in the computer Environment.
		CO4	Students aware of Auditing in the IT environment.
	RESEARCH METHODOLOGY IN ACCOUNTING AND FINANCE	CO1	Discuss the concepts of research, its characteristics, goals, its different types, and the formulation of research problems.
		CO2	Students learn how to formulate hypotheses and also be aware of different research designs.
		CO3	Evaluate different methods and sources of data collection and their processing through the use of different software.
		CO4	Students understand the different layouts and ways of writing research reports.
TYBAF SEM V	FINANCIAL ACCOUNTING-V	CO1	Acquire the knowledge in company accounts such as meaning of a Company, its features, sources and types of Capital, Concept of Reserves and Surplus.
		CO2	Develop the application skills in preparing company's final account as per Schedule III
		CO3	Understand the accounting treatment in Investment Accounting as per AS- 13, terminology like EIP, CIP and Calculation of Interest , Dividend
		CO4	Understand the concept of Internal Reconstruction and learn the accounting treatment for Internal Reconstruction.
	FINANCIAL ACCOUNTING-VI	CO1	Evaluate the methods for valuation of goodwill and shares.
		CO2	Gain confidence in preparation of final account for Banking Co., LLPs and Insurance Co. as per Specific Act viz. Indian Banking act, Co's Act 1956, LLP Act 2008 etc.
		CO3	Students are Familiarise with terminology used in Banking Co., Insurance Co., NBFC .
		CO4	Students gain the knowledge about NBFC, its functions and role to strengthen economy structure of country.
	COST ACCOUNTING-III	CO1	Interpret the importance of uniform costing and would know the difference between uniform costing and inter firm comparison.
		CO2	Understand the difference between integrated and non-integrated accounting systems, distinguish between general ledger and other control accounts, and create cost control accounts.
		CO3	Discuss compound units needed to calculate the unit cost of pricing services, calculating the cost of hospital



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			services, transportation services, and hotel services.
		CO4	Calculate the value of work in work. They would also value the need for transfers between processes at a profit. Students would analyse the difference between the traditional costing system and activity-based costing. They would identify the cost drivers and discuss their impact on the production cost calculation.
	TAXATION-IV (INDIRECT TAX-II)	CO1	Understand the need and importance of introduction of GST and its conceptual framework, benefits.
		CO2	Able to decide levy, exemption, taxable event, place, time and value of supply under GST/
		CO3	Calculate input tax credit on inter and intra state transactions under GST.
		CO4	Remember conditions for registration, cancellation of registration under GST
	FINANCIAL MANAGEMENT-II	CO1	Understand strategic financial management and its importance for profit and wealth maximisation.
		CO2	Students understand the process of capital budgeting by project planning and risk analysis.
		CO3	Students gained knowledge about capital structure theories and how dividend decisions can be taken by using different techniques.
		CO4	Students gained knowledge about mutual funds, bond valuation and credit management techniques.
	MANAGEMENT-II (MANAGEMENT APPLICATIONS)	CO1	Understand the concepts of marketing with reference to 4 P's Product, Price, Place and Promotion and its application in business.
		CO2	Discuss concepts of production management and elaborate the importance of productivity and quality management.
		CO3	Understand Human resource management and identify methods and processes of human resource planning.
		CO4	Examine developments in Capital market and its reforms and developments
	FINANCIAL ACCOUNTING-VII	CO1	Understand the accounting treatment in Investment Accounting as per AS- 13, terminology like EIP, CIP and Calculation of Interest , Dividend
		CO2	Acquire knowledge how to prepare electricity company and Housing co-operative society final Account
		CO3	Familiarise and understand the concepts of Mutual Fund , its function and role of Mutual fund agencies
		CO4	Gain the practical skill to calculate NAV of Mutual Fund Security
	COST ACCOUNTING-IV	CO1	Students prepare various types of budget and understand the applicability and functionality of the budgets.
		CO2	Students understand the meaning of marginal and absorption costing and learn to illustrate income statements using marginal and absorption costing.
		CO3	Students learn how individuals and groups make decisions and solve problems, individually and in organisations, they are also able to understand their own decision styles and personal dispositions.
		CO4	Students learn to differentiate between controllable and uncontrollable variances and they also learn to analyse & compute variances related to material, labour & overheads.
		CO1	Remember due dates for payment of different types of taxes, understand the procedure for filing return and



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TYBAF SEM VI	TAXATION-V (INDIRECT TAX-III)		payment of taxes.
		CO2	Compile accounting, financial data, documentation record for self-assessment, scrutiny of returns.
		CO3	Remember the provisions of Custom Law, understand levy of and exemptions from custom duties and procedure for import-export of goods including coastal goods.
		CO4	Understand legislation governing, content, administration, and scope Foreign Trade Policy.
	ECONOMICS-III	CO1	Learners become aware of functioning and the problems of Indian economy and give insight of agriculture sector of Indian economy.
		CO2	Aware learners about industrialisation and growth of industrial sector in India pre and post liberalization.
		CO3	Learners get acquainted with the role of service sector and external sector in Indian economy.
		CO4	Familiarise money and banking sector of Indian economy.
	FINANCIAL MANAGEMENT -III	CO1	Students learn the business valuation and different approaches to valuation.
		CO2	Students gain the knowledge of pre and post effects of mergers and acquisition of companies.
		CO3	Students understand how corporate restructuring takes place and which accounting provisions are followed.
		CO4	Students able to understand the leasing, hire purchase and working capital financing.
	PROJECT WORK II	CO1	It inculcates research culture among students.
		CO2	Students select the research topic as per elective program and learn about how to design the research.
		CO3	Students understand the methodology of formulation, preparation and evaluation pattern of project work.
		CO4	Students perform the viva voce examination on prepared project work.



  
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