

## **Course Outcome:**

### **T.Y.BAF Semester V (5.6)**

#### **Management II**

CO1 Discuss concepts of marketing with reference to 4 P's Product, Price, Place and Promotion and its application in business.

CO 2 Discuss concepts of production management and elaborate importance of productivity and quality management.

CO3 Describe Human resource management and identify methods and process of human resource planning .

CO4 Discuss short term and long term sources of finance.

CO 5 Examine developments in Capital market and its reforms and developments.

CO6 Discuss concept of Venture Capital and introduce importance of DEMAT account, Futures and Options.

.

#### **TYBAF SEM V TAXATION (DIRECT TAXES) PROF KAMAL**

CO1 To discuss fundamental concepts and definitions of terms in accordance with specific provisions contained in section 2 of Income tax Act,1961

CO2 Apply provisions of Sec 5 of statute on computing the total income for various categories of residential status as well as sec 6 of the statute on determining the residential status for Assessment year 2017-18

CO3 To Solve numericals on five heads of income in accordance with provisions contained in section 15 to 17, section 22 to 27, section 28 to 44, section 45 to 55, section 56 to 59

CO4 To identify the specific nature of incomes which enjoy exemptions by virtue of section 10 of Income tax Act,1961

CO5 To identify the availability of various tax friendly deductions and privileges under the statute in accordance with Section 80 of Income tax Act,1961

CO6 To discuss the conditions to be complied in computing net taxable income of individual

**COURSE OUTCOMES TYBAF**  
**AUDITING (5.5) 2017-18:**

CO1: Explain the powers and duties of the auditors of a company.

CO2: Differentiate between various types of audits such as branch audit, special audit, joint audit, etc.

CO3: Recall the provisions relating to a tax audit.

CO4: Interpret the type of report issued by an auditor.

CO5: Discuss the various reporting requirements under the Companies Act.

CO6: Demonstrate an understanding of the need for review of internal control environment.

CO7: Explain the approach used for an audit procedure in a computerized information system-based environment.

CO8: Discuss the special aspects in audit of e-commerce based transactions.

CO9: Recall the provisions of the Code of Ethics with special reference to the Chartered Accountants Act, 1949.

CO10: Classify members of the ICAI in the classification of members who are deemed to be in practice.

CO11: Explain the significance of the Certificate of Practice.

CO12: Weigh the disciplinary proceedings of the ICAI with respect to some popular hearings.

⇒

**CO1: Demonstrate an understanding of the overall role and importance of the finance function in business entities.**

**CO2: Demonstrate basic finance management knowledge on aspects of credit management by analysing the entity through various analytical tools .**

**CO3: Communicate effectively using relevant business terminology used in industry**

**CO4 Demonstrate the working of debt market and equity market with specific emphasis on valuation strategies**

**CO5: Demonstrate the investment options available in mutual fund investment and to develop computing abilities of NAV**

#### **Financial accounting 5.1 (V SEM BAF)**

CO1 identify and analyze business problems and opportunities and formulate recommendations for courses of action.

CO2 Identify investment and financing decisions for a business using financial management concepts, and methods.

CO3 Prepare consolidated financial statements.

CO4 Identify appropriate accounting method required under various share ownership scenarios.

CO5 Identify the new format of balance sheet as per revised Schedule VI

Prof Navneet Sangha

TYBAF Financial Accounting VI

- 1) To perform accounting of Insurance Company and conduct a detailed discussion on the regulatory and legal provisions of Insurance companies.(Excluding Life Insurance )
- 2) To perform accounting of Banking Companies and discuss on the regulations to be followed and provisions to be created in the accounting statements.
- 3) To acquaint the learners with Accounting standard 13 relating to Investment Accounting.
- 4) To discuss in detail on the accounting treatment of foreign currency transactions.
- 5) To discuss in detail on the LLP form of business, its regulatory aspects and to perform the accounting of Limited liability partnership firm.

TYBAF Financial Analysis and Business Valuation.

- 1) To prepare financial models for project appraisal and to conduct a detailed discussion on the various models.
- 2) To conduct a detailed analysis of financial statements of shareholders, cash flow statement and profitability of a business entity.
- 3) To carry out a detailed analysis of the changes in profitability and growth of a business entity besides evaluating the P/B ratio and P/E ratio.
- 4) To discuss in detail on the basics of business valuation and the tools required for business valuation.
- 5) To carry out an in depth discussion on the various biases and uncertainties arising in the process of business valuation and the ways to handle them to conduct a fair valuation.
- 6) To perform business valuation based on various valuation models like Asset based model, Income based model and Market based model.
- 7) To perform valuation of Fixed assets, inventories, investments, shares, goodwill, patents, copyrights, brands, real estate and liabilities.

