## Course Objectives: Academic Year 2017-18 F.Y.BAF Financial Accounting

- 1. To discuss concepts, benefits , procedures for issue of Accounting Standards.
- 2. To evaluate cost of inventory applying different valuation methods FIFO and Weighted Average method.
- 3. To classify receipts and expenditure into capital, revenue and deferred revenue.
- 4. To prepare final accounts of manufacturing concerns.
- 5. To prepare departmental trading and profit and loss account and balance sheet.
- 6. To discuss accounting treatment in case of hire purchase transactions.
- 7. To prepare journal, ledger accounts and disclosure in balance sheet for hirer and vendor

#### <u>Course Outcomes</u> <u>COST ACCOUNTING-I (1.2)</u>

CO1: Identify the differences between cost accounting and financial accounting.

CO2: Point out to the advantages of adoptingcost accounting as against financial accounting.

CO3: Identify and classify transactions on different basis and allocate them under the correct class.

CO4: Handle documentation with regard to inventory in an organisation.

CO5: Classify the levels of stock lying in a company into different categories and examine them accordingly.

CO6: Arrive at the valuation of stock using different techniques and examine the result.

CO7: Evaluate the labour composition of an organization.

CO8: Create labour cost records for an organization.

CO9: Apply methods of overtime, idle time and incentive and derive the labour cost structure in an organization.

CO10: Classify the overhead costs on different basis.

CO11: Examine the overhead breakup structure and technique of absorption of overheads.

## Course Objectives: Academic Year 2017-18 F.Y.BAF Introduction to Financial Management – I

- 1. To discuss meaning, scope, importance and objectives of financial management.
- 2. To discuss various concepts of valuation viz. Present value, annuity, time value of money, discounting and compounding techniques.
- 3. To interpret different types of leverages viz. Operational, financial and combined.
- 4. To illustrate relationship between operational and financial leverage.
- 5. To analyse the need and different sources of finances long term, medium term and short term.
- 6. To discuss the importance of cost of capital and measurement of cost of capital.

### **Course Outcomes (Cos)**

### FYBAF: 1.5 Semester I – Foundation Course-I

<u>**CO1:**</u> Discuss multi cultural diversity of Indian society through its demographic composition, population distribution according to religion, caste and gender.

CO 2: Describe linguistic diversity, regional variation.

**<u>CO 3:</u>** Discuss violence against women and portrayal of women in media.

<u>**CO 4:**</u> Identify inequalities faced by people with physical and mental disabilities.

**<u>CO 5:</u>** Examine inequalities due to Caste system and inter group conflicts.

**<u>CO 6:</u>** Narrate issues on Communalism and Regionalism.

<u>**CO 7:**</u> Discuss philosophy of constitution of India, its structure, Preamble and features.

**<u>CO 8:</u>** Examine the political party system in India.

**<u>CO 9:</u>** Relate importance of women in politics.

# FYBAF: 1.6 Semester I – Business Environment

**<u>CO1</u>**: Discuss Business Objectives, Dynamics of Business and its Environment, Types of Business Environment.

<u>CO 2:</u> Perform Environmental Analysis using PESTEL Analysis & SWOT Analysis

CO 3: Discuss Ethical Dilemmas, Corporate Culture and Ethical Climate

CO 4: Develop Entrepreneurship as a Career Option

CO 5: Examine Consumerism in India & discuss Consumer Protection Act 1986

<u>CO 6:</u> Narrate Social Responsibility of Business, Ecology and Business, Carbon Credit

<u>CO 7:</u> Discuss Evolution of Social Audit & comment on Social Audit v/s Commercial Audit

**<u>CO 8:</u>** Examine Strategies for going Global: MNCs and TNCs, WTO

<u>**CO 9:</u>** Relate Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries</u>

#### FYBAF: 1.4 Semester I – Business Communication-I

- CO1: Distinguish between verbal and non verbal communication.
- CO2: Identify various modes of communication.
- CO3: Participate in debates and elocution thereby overcoming stage fear.
- CO4: Prepare curriculum vitae for self and others.

CO5: Draft effective job letters like cover letter, job acceptance letter and resignation letter.

# Course Objectives: Academic Year2017-18 F.Y.BMS Business Economics sem 1

- 1. to learn the working of micro variables of the economy.
- 2. To analyze the working of demand and supply curves, while being able to see the impact of it on the economy.
- 3. to analyze the different types of economies through various pre defined characteristics.
- 4. To analyze the supply patterns and understand the scales of economies and the level of diseconomies in an industry.
- 5. To identifying different variable influencing the pricing of a product in a firm; and being able to calculate the price in different working scenarios.