



Thakur Educational Trust's (Regd.)

**THAKUR RAMNARAYAN
COLLEGE OF ARTS & COMMERCE**
ISO 21001:2018 Certified

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Outcomes Based Education (OBE) Document

Program: B.Com. (A. & F.)

Program Educational Objectives

PEO 1: To build up skilled professionals for the nation in the field of Accounting, Finance & Taxation such as Data Analyst, Financial Analyst, Portfolio Management, Wealth & Venture Capitalist, Certified Tax Consultant etc.

PEO 2: To provide learners an edge to pursue future professional degrees such as CA, CMA, CFA, CFP, and Diploma in IFRS, International Taxation etc. so as to stand at the global level.

PEO 3: To develop Professional & entrepreneurship skills amongst the learners in the field of Accounting, Finance & Taxation by implementing knowledge gain throughout the program.

Program Outcomes

On successful completion, graduates of B.Com. (A & F) programme will be able to:

PO 1. Critical Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO 2. Effective Communication: Speak, read, write and listen clearly in person make meaning of the world by connecting people, ideas, books, media and technology.

PO 3. Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO 4. Effective Citizenship: Demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

PO 5. Ethics: Recognize different value systems including our own, understand the moral dimensions of our decisions, and accept responsibility for them.

PO 6. Self-directed and Life-long Learning: Acquire the ability to engage in independent and lifelong learning in the broadest context of socio- technological changes.

PO 7. Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.

PO 8. Project management and finance: Develop analytical skills regarding how to manage different projects based on financial management, budgeting and forecasting etc.

PO 9. Conduct investigations of complex problems: Acquire the various skills for scrutiny of books of accounts along with financial statements (planning of present & future) and if any deviations can be investigated through the learning skills of auditing.

PO 10. Design and development of solutions: Develop research oriented skills to find out solutions for different problems identified through research in the field of accounting and finance

PO 11. Leadership readiness/ Qualities: Cultivate the qualities of entrepreneurial and professional skills by showing their leadership quality by class participation in various activities and competitions to make them ready to face the world.

PO 12. Information / Digital literacy: Enhance their literacy skills on information technology through their curriculum with respect to MS Office, Tally and various digital tools etc.

Program Specific Outcomes

On successful completion ,graduates of B.Com. (A & F) programme will be able to:

PSO 1: Identify different accounting policies to demonstrate the various methods of maintaining company accounts. Classify costs related to various production processes to ascertain the final cost of a manufacturing concern, Service industries and various other industries.

PSO 2: Interpret taxation policies and related regulations to explain the laws and regulations that are necessary for appropriate functioning of a business entity.

PSO 3: Demonstrate basic written and verbal communication skills to express views on social, economic and political matters of the country.

PSO 4: Apply knowledge, skills and attitude to carry out research in the field of accounting, Taxation policies, economics and finance.

	UA-FFSIV .7.1	3	1	1	1	1	1								2	1	1
	UA-FFSIV .8																
	UA-FFSIV .9	2	2	1	1	2		2								2	2
	UA-FFSIV .6																
V																	
VI																	

1-Low Correlation; 2- Medium Correlation; 3- High Correlation

FYBAF Sem. I

Subject: Financial Accounting (UA_FFSI.1)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Classify Accounting Standards and their applicability in practical life and Interpret Disclosure of Accounting Policies and Valuation of Stock.		✓				
CO2	Illustrate the knowledge of capital and revenue expenditure and receipts and Summarize Final Accounts of Manufacturing concern			✓			
CO3	Demonstrate the concept of Departmental Accounts.			✓			
CO4	Interrelate the need and process of Accounting for Hire purchase				✓		

Subject: Cost Accounting I (UA_FFSI.2)

Course Outcomes

After completing this course, students will be able to

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Identify the various types of Cost & its classification along with costing standards.	✓					
CO2	Relate the knowledge of Material and its relevant cost and to identify the various methods to reduce the Material cost.			✓			
CO3	Recognize the various incentive plans to reduce and to control labor and its relevant cost.	✓					
CO4	Classify the overheads on a reasonable basis and to categorize apportionment of overheads cost.		✓				

Subject: Financial Management I (UA_FFSL3)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Identify the use and objective of Financial Management in an economy		✓				
CO2	Summarize the significance of concepts for valuation of money.		✓				
CO3	Execute of the financial position with the help of leverages and capital structure				✓		
CO4	Annotate the numerous categories of finances and their origin.				✓		

Subject: Business Communication I (UA_FFSl.4)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Summarize the theory of communication and its strategies to communicate effectively.			✓			
CO2	Identify Communication Barriers and distinguish between solutions to overcome them				✓		
CO3	Write effective business letters and demonstrate strategies for their own Statements of Purpose.			✓			
CO4	Edit their writing, sketch paragraphs, and interpret technical data				✓		

Subject: Foundation Course I (UA_FFSl.5.1)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Interpret the multi-cultural diversity of Indian society through its demographic composition, linguistic diversity and regional variations.		✓				
CO2	Explain the concept of disparity due to Social Stratification, explore the violence against women and appreciate the inequalities faced by disabled people.		✓				
CO3	Comprehend inequalities manifested due to the caste system and understand inter-group conflicts arising out of communalism, regionalism, linguism.			✓			
CO4	Describe the philosophy of the Indian Constitution; understand the structure of it and its fundamental duties to the Indian Citizen.		✓				
CO5	Summarize the party system in Indian Politics and judging the role and significance of women in politics.			✓			

Subject: Commerce (Business Environment) (UA_FFSI.6)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Define the overview of the business environment and various tools used in analysis of the environment.	✓					
CO2	Identify consumer laws in India, ethical issues related to business, registration under MSMED Act, 2006, and the provisions in regards to Consumer Protection Act, 1986.	✓					
CO3	Interpret CSR, Corporate governance, carbon credit and need of social audit in business.		✓				
CO4	Recognize recent trends and correlate global strategies and implications of foreign trade in India.				✓		

Subject: Business Economics I (UA_FFSI.7)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Classify basic tools, functional relations of business economics		✓				
CO2	Interpret the forecasting , functioning of demand by consumers perspective					✓	
CO3	Examine supply, cost production decisions by producers perspective				✓		
CO4	Identify reasoning and output decision under different forms of market			✓			
CO5	Simplify pricing practices using different methods				✓		

FYBAF Sem. II

Subject: Financial Accounting II (UA_FFSII.1)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Understand all Accounting Transactions related to incomplete Records.		✓				
CO2	Demonstrate the Procedure of recording transactions of Consignment Accounts.		✓				
CO3	Indicate the Process of Recording Branch Accounts.		✓				
CO4	Illustrate the Concept of Fire Insurance Claim. Explain the procedure involved in Computation of Loss & Ascertainment of Claims.			✓			

Subject: Business Law I (UA-FFSII.6)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Define the relevant provisions of law related to making of contracts and its implications.		✓				
CO2	Summarize the laws related to the Sale of goods act ,1930		✓				
CO3	Identify & Practice different types of negotiable instruments. Compare the legal provisions related to negotiable instruments.			✓			
CO4	Infer the rights of consumers according to the Consumer Protection Act 1986.			✓			

Subject: Innovative Financial Services UA_FFSII.3

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Identify concept and objective of financial services, types of financial services, financial service market constituents, Capital market ,Money market, Bank NBFC , Factoring , Forfaiting , Bill Discounting.		✓				
CO2	Define issue management, merchant bankers, underwriters, stock broking, sub brokers, Derivatives Trading, Securitization Mechanism.			✓			
CO3	Summarize Hire purchase, Lease, venture Capital.	✓					
CO4	Classify Consumer finance, Plastic money and Credit Rating Agencies.		✓				

Subject: Auditing - I (UA_FFSII.2)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Explain auditing , users of financial information, detection of errors and frauds , types and principles of audit		✓				
CO2	Express the plan of audit , documentation and procedures.			✓			
CO3	Interpret auditing techniques, internal control and internal checks.			✓			
CO4	Distinguish between internal and external audit , internal check and internal audit.				✓		

Subject: Foundation Course II (UA_FFSII.5.1)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Associated with impact of globalized industry with regard to changes in employment and increasing migration and explain the real scenario which has resulted in rise of corporate farming and increased farmer suicides		✓				
CO2	Acquainted with the concept, origin and evolution of human rights and also the fundamental rights stated in the Constitution.		✓				
CO3	Linked with environment, ecology and their interconnectedness. Relate environmental degradation, its impact and the need for sustainable development.				✓		
CO4	Interpreted the various factors contributing to stress and conflicts in individuals and the society.		✓				
CO5	Prepared with different methods of responding to conflicts and coping with stress in contemporary society.			✓			

Subject: Business Communication (UA_FFSII.4)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Implement the strategies of presentations			✓			
CO2	Compare types of interviews and the ways to face them				✓		
CO3	Distinguish between letters for RTI inquiry, Claims, and Consumer Grievance letters				✓		
CO4	Determine the types of reports and writing them			✓			

Subject: Business Mathematics (UA_FFSII.7)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Solves the ratio, proportion and percentage in various		✓				
CO2	Use functions of Profits & Loss in various financial transactions.			✓			
CO3	Compute Simple and Compound Interest, Annuity, Equated Monthly Instalment's (EMI) using reducing balance method & amortization of loans			✓			
CO4	Estimate Valuation of Securities on the basis of Profit or Loss.				✓		

Subject: Financial Accounting III (UA_FFSIII.1)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Execute the concept of Partnership Final accounts based on Adjustment of Admission, Retirement and Death of a partner and its accounting procedure.			✓			
CO2	Explain the procedure of Piecemeal distribution of cash by using Excess capital method and its Implementation			✓			
CO3	Demonstrate the accounting procedure for recording Amalgamation of Firms			✓			
CO4	Explain the accounting procedure of Conversion/sale of Partnership firm into limited company		✓				

Subject: Cost Accounting II (UA_FFSIII.2)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Describe the classification of costs and cost sheet.		✓				
CO2	Explain the accounting process of preparing the cost sheet.				✓		
CO3	Define Contract Accounts and its Accounting in the books of contractors.	✓					
CO4	Describe the detailed process of preparing a Process account.		✓				

Subject: Direct Tax I (UA_FFSIII.4)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Define u/s – 2 , Basis of Charge and Exclusions from Total Income			✓			
CO2	Annotate and use different Heads of Income					✓	
CO3	Execute the Deductions under Chapter VI – A				✓		
CO4	Demonstrate the Computation of Total Income					✓	

Subject: Information Technology in Accountancy I (UA_FFSIII.6)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Summarize computer, computer parts, hardware components and software concepts along with its application and Explain network and its topologies.		✓				
CO2	Implement Microsoft Office tools like MS Word, MS Excel, PowerPoint & Accounting tools			✓			
CO3	Identify and operation of Web Browsers, emails			✓			
CO4	Define the internet for Electronic data exchange.		✓				
CO5	Relate the utilization of E-commerce Analyzing the benefits of Electronic Payment Systems, Strategies for Marketing, Sales & Promotion Strategies		✓				

Subject: Foundation Course III (UA_FFSIII.7.1)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Define the concepts of the Financial System.	✓					
CO2	Present the Evolution of Financial Markets.			✓			
CO3	Examine different Financial Instruments.			✓			
CO4	Interpret different Financial Services.		✓				

Subject: Business Law I (UA_FFSIII.8)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Classify the concept of Partnership and its Registration process.		✓				
CO2	Interpret the process of Admission, retirement and dissolution of firm.		✓				
CO3	Summarize the process of incorporation of LLP.		✓				
CO4	Implement the process of conversion and winding up.			✓			
CO5	Interpret the various provisions regarding health, safety & welfare of workers.			✓			
CO6	Inter relate the various definitions under factories act.		✓				

Subject: Business Economics II (UA_FFSIII.9)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Define what macroeconomics is and Compute different measures of national income. Depict the circular movement of money between firms/producers, households, the government and international trade.		✓				
CO2	Recognize and judge the causes of inflation and represent the measures of monetary policy control credit and inflation in the economy.			✓			
CO3	Indicate the role of the government in solving various economic problems and prepare the structure of the budget.			✓			
CO4	Compare the different theories of international trade and explain the basis of trade.				✓		

Subject: Financial Accounting IV (UA_FSIV.1)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Define the various provisions of the Companies Act related Final Account.		✓				
CO2	Implement Company Law / Legal Provisions for redemption of preference shares in Companies Act			✓			
CO3	Explain the procedure of Redemption of debentures by payment from sources including out of capital And / or out of profits..		✓				
CO4	Practice Ascertainment and Treatment of Profit Prior to Incorporation			✓			

Subject: Management Accounting IV (UA_FSIV.2)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Explain Analysis and Interpretation of Accounts, Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis		✓				
CO2	Illustrate Ratio Analysis and Interpretation based on vertical Financial statements			✓			
CO3	Explain Preparation of Cash Flow Statement with reference to Accounting Standard No .3.		✓				
CO4	Practice Working Capital-Concept Estimation /Projection of Working Capital Requirements in case of Trading and Manufacturing Organization.			✓			

Subject: Information Technology in Accountancy - II (UA_FFSIV.6)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Explain business process ,definition , meaning , flow of business process, classification, principles and practices , business process management life cycle , theories of Business Management Process , automation of business processes , accounting systems, information systems .		✓				
CO2	Describe the computerized accounting system it uses benefits, needs, basic requirements, limitations and development and design of a computerized accounting, accounting software Tally.	✓					
CO3	Classify the concept of management information system, need for management information system , characteristics , outputs , guidelines for developing management information system , problems in Management information system.		✓				
CO4	Identify the need of Information Technology in auditing.	✓					

Subject: Business Law-III (Company Law)(UA_FFSIV.8)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Classify the concept in formation and incorporation of Companies Act 2013		✓				
CO2	Illustrate the statutory requirement in relation to memorandum of association , article of association and prospectus			✓			
CO3	Summarize the types of directors and their responsibility		✓				
CO4	Analyze the basic knowledge of administration of Company Law			✓			

Subject: Foundation Course in Management (UA_FFSIV.7.1)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Explain Nature of principles of management Levels of management.			✓			
CO2	Interrelate process of planning & decision making				✓		
CO3	Explain Organisation on Formal/ Informal Centralisation /Decentralisation Departmentation Delegation			✓			
CO4	Interrelate recruitment & selection procedure in Staffing				✓		
CO5	Explain Directing & Controlling with leadership motivation coordination			✓			

Subject: Research Methodology in Accounting & Finance

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Recognise objectives and types of research		✓				
CO2	Demonstrate research design and hypothesis			✓			
CO3	Categorize data collection, data processing and data analysis				✓		
CO4	Prepare Research Report with the help of various techniques of writing			✓			

TYBAF Sem. V

Subject: Financial Accounting V (44801)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Describe the accounting procedure of Underwriting of shares and Debentures according to provisions of companies act.		✓				
CO2	Explain the accounting procedure of Buy back of shares and its legal provisions		✓				
CO3	Interpret AS 14 for Amalgamation, Absorption and External reconstruction		✓				
CO4	Differentiate Internal Reconstruction with external Reconstruction.				✓		
CO5	Define and describe the accounting procedure of Liquidation of Companies..		✓				

Subject: Cost Accounting (44803)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Describe uniform costing and compare inter- firm analysis with the help of various ratios.			✓			
CO2	Implement the system of integrated and non-integrated with regard to Cost Accounting Systems for manufacturing industries.			✓			
CO3	Measuring the operating cost of service industries such as transport, hotel and hospitals				✓		
CO4	Determine Total Cost of goods produced, Process Cost and Inter-process Profit with the help of process costing.			✓			
CO5	Apportion the cost for various activities used by more than one product with the help of Activity Based Costing System.				✓		

Subject: Financial Management (44804)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Relate different strategies in decision process concern with Financial Management aspects. Aspects of Profit & Wealth Maximization with decisive role of Financial Manager				✓		
CO2	Measure Techniques of Capital Budgeting in Financial analysis, planning, Management of the firm's asset structure & Financial structure. Risk analysis concepts					✓	
CO3	Conclude Decision techniques in correlation with use of Dividend, Net Operating Income Approach, Net Operating Income .Calculation of EPS , MPS				✓		
CO4	Measure NAV ,Entry Load, YTM Bond Duration, Valuation of Bonds , Mutual Funds -Collective Investment, Classification					✓	
CO5	Correlate Types of Cost associated for setting credit limits & plan system of principles to guide credit decisions Evaluation of Credit Policies,				✓		

Subject: Financial Accounting VI (44802)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Describe the procedure of Banking Companies.					✓	
CO2	Interpret the concept of Fire Insurance and its applications.					✓	
CO3	Classify the significance of Non-Banking Companies			✓			
CO4	Apportion the valuation of goodwill of companies					✓	
CO5	Interpret the accounting of Limited Liability Partnership and its applications.					✓	

Subject: Indirect Tax I (44806)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Explain various concepts and provisions of Goods and Service Tax		✓				
CO2	Compute composition tax liability and identify taxable and non-taxable goods and services to calculate GST			✓			
CO3	Determine place of supply, time of supply and value of supply under GST			✓			
CO4	Describe various documentations required under GST		✓				
CO5	Examine the methods of input tax credit under GST and apply them to calculate net tax liability of GST				✓		
CO6	Identify and apply conditions of Registration under GST for new suppliers of Goods and Services			✓			

Subject: Management II (44809)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Test analytical skills in solving marketing related problems and challenges and be familiar with the strategic marketing management process.				✓		
CO2	Examine the development, evaluation, and implementation of marketing management in a variety of business environments.				✓		
CO3	Describe the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.		✓				
CO4	Define, administer and contribute to the design and evaluation of the performance management program.	✓					
CO5	Implement skills to develop, implement, and evaluate employee orientation, training, and development programs.			✓			

TYBAF Sem. IV

Subject: Financial Accounting VII (85601)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Explain various provisions of Final Account for Electricity Company		✓				
CO2	Illustrate various provisions of Final Accounts for Co-Operative Society (Co-Operative Housing Society and Consumer Co-Operative Society)			✓			
CO3	Explain the concept of Mutual Fund		✓				
CO4	Practice and solve questions on Investment Accounting (w.r.t. Accounting Standard- 13)			✓			

Subject: Cost Accounting - IV /85602

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Compute the budgetary control and types of budget				✓		
CO2	Derive Marginal cost and absorption cost					✓	
CO3	Interpret Marginal Decisions Making.			✓			
CO4	Illustrate all standard variances.			✓			

Subject: Financial Management III (85603)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Exemplify business valuation models with Discounted/ free Cash flow valuation EVA		✓				
CO2	Exemplify EPS exchange ratio in acquisition & merger		✓				
CO3	Summarize Corporate restructuring need forms & SEBI guidelines			✓			
CO4	Exemplify Lease & other modes of Acquisition with lease financing		✓				
CO5	Explain sources of working capital finance commercial paper factoring bill discounting.			✓			

Subject: Taxation - IV

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Estimate tax liability, payment of tax, interest, TDC, TCS and refund of tax				✓		
CO2	Prepare different types of returns			✓			
CO3	Interpret provisions of Accounts, Audit, Assessment and Records			✓			
CO4	Calculate Valuation of goods under customs law				✓		
CO5	Determine import and export procedures relating to baggage, goods imported and exported			✓			

Subject: Indian Economy-III (85607)

Course Outcomes

After completing this course, students will be able to:

CO No.	Course Outcomes	Revised Bloom's Taxonomy Learning Levels					
		R	U	A	N	E	C
CO1	Identify the demographic features, poverty, inequality, unemployment, urbanization and land reforms, agricultural marketing, national agricultural policy.	✓					
CO2	Summarize the growth of industrialization, pattern, industrial policy, public sector, disinvestment policy, Classify small scale sector, problems, prospects.		✓				
CO3	Discuss the service sector, scope, insurance industry, healthcare, tourism Relate FDI, SAARC, ASEAN, WTO, BOP.		✓				
CO4	Memorize the features of money market, monetary policy, commercial banking, capital market, function of SEBI.	✓					