

VIVEK COLLEGE OF COMMERCE
PROGRAMME NAME: B.COM (A & F)

BAF PROGRAMME OUTCOME:

PO1: This programme is designed for the students to specialize in the field of accounting & finance.

PO2: This course emphasizes on managing accountancy and financial part of business.

PO3: It promotes students to become professionals / managers / entrepreneurs / accountants.

BAF PROGRAMME SPECIFIC OUTCOME

PSO1: It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

PSO2: It motivates students to do research work in the field of finance.

PSO3: It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.

PSO4: It enhances students communication skills, social skills, computer skills as well.

This programme also updates students with business & corporate laws and business economics.

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COURSE OUTCOME

FYBCOM (A & F) – SEMESTER I

COURSE CODE - FINANCIAL ACCOUNTING (ELEMENTS OF FINANCIAL ACCOUNTING) – I

After completing the course, the learner will be:

CO1: To understand various accounting standards issued by ICAI, Preparation of Final accounts, preparation of departmental accounts and accounting for hire purchase.

COURSE CODE - COST ACCOUNTING (INTRODUCTION AND ELEMENT OF COST) - I

After completing the course, the learner will be:

CO1: To familiarize students with the concepts and practicability of material costing, labour costing etc.

COURSE CODE - FINANCIAL MANAGEMENT (INTRODUCTION TO FINANCIAL MANAGEMENT) - I

After completing the course, the learner will be:

CO1: The objective is to understand types of financing, leverage, cost of capital, concepts in valuation etc.

COURSE CODE - BUSINESS COMMUNICATION - I

After completing the course, the learner will be:

CO1: To develop the communication skills like writing, listening, reading & speaking considering the industrial requirements.

CO2: Understanding the objectives of communication, learning various types of business correspondence.

COURSE CODE - FOUNDATION COURSE – I

After completing the course, the learner will be:

CO1: To make students aware about the diversified Indian Society, inculcate knowledge of the Constitution of India, understanding political process in India,

CO2: Learning the fundamental duties and rights provided by the Constitution

COURSE CODE - COMMERCE (BUSINESS ENVIRONMENT) - I

After completing the course, the learner will be:

CO1: To understand business and its environment, responsibility of businessmen towards society, understanding contemporary issues, international environment.

COURSE CODE - BUSINESS ECONOMICS – I

After completing the course, the learner will be:

CO1: To enable the students to understand concepts with regards to demand, supply and pricing from the point of view of the businesses

CO2: Understanding various types competitions in the market.

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FYBCOM (A & F) – SEMESTER II

COURSE CODE - FINANCIAL ACCOUNTING (SPECIAL ACCOUNTING AREAS) - II

After completing the course, the learner will be:

CO1: To understand the practicability of accounting from incomplete records, consignment accounts, branch accounts and Fire insurance claims.

COURSE CODE - AUDITING (INTRODUCTION AND PLANNING) - I

After completing the course, the learner will be:

CO1: The objective is to promote audit techniques with standards, understanding internal audit, planning, procedures and documentation.

COURSE CODE - INNOVATIVE FINANCIAL SERVICES

After completing the course, the learner will be:

CO1: To acquaint students with the knowledge of Traditional Financial services, issue management, securitization, financial services & its mechanism, consumer finance and credit rating.

COURSE CODE - BUSINESS COMMUNICATION – II

After completing the course, the learner will be:

CO1: To enhance students' presentations skills, promoting group communication, importance of interview and meetings,
CO2: Learning trade letters like inquiry letter, complaint letter, RTI letter, grievance letter, sales letters etc.

COURSE CODE - FOUNDATION COURSE – II

After completing the course, the learner will be:

CO1: To make students knowledgeable with the Human Rights, understanding concepts of Liberalisation, Privatisation and Globalisation and its impact on employment
CO2: understanding environment and its causes of degradation, promoting sustainable development, promoting socialization, reducing stress and conflicts in the society.

COURSE CODE - BUSINESS LAW (BUSINESS REGULATORY FRAMEWORK) – I

After completing the course, the learner will be:

CO1: To make students understand the legal framework with regards to the Law of Contract 1872, Sale of Goods Act 1930, Negotiable Instrument Act 1881, Consumer Protection Act 1986.

COURSE CODE - BUSINESS MATHEMATICS

After completing the course, the learner will be:

CO1: It contains calculation of ratio, proportion and percentage, profit & loss, interest and annuity, shares and mutual fund.

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SYBCOM (A & F) – SEMESTER III

COURSE CODE - FINANCIAL ACCOUNTING (SPECIAL ACCOUNTING AREAS) – III

After completing the course, the learner will be:

CO1: To provide the knowledge to the students with regards to Partnership Final Accounts, Amalgamation of firms, Conversion of partnership firm into a company.

COURSE CODE - COST ACCOUNTING (METHODS OF COSTING) – II

After completing the course, the learner will be:

CO1: This contains basics of cost accounting like cost sheet, reconciliation of cost sheet with financial accounts, contract costing and process costing.

COURSE CODE - AUDITING (TECHNIQUES OF AUDITING AND AUDIT PROCEDURES) - II

After completing the course, the learner will be:

CO1: This imparts knowledge about vouching, verifying documents by applying auditing standards, audit techniques of companies.

COURSE CODE - INFORMATION TECHNOLOGY IN ACCOUNTANCY – I

After completing the course, the learner will be:

CO1: To create awareness among students with regards to changing and upgrading technologies

CO2: Making students understand office productivity tools and promoting electronic commerce.

COURSE CODE - FOUNDATION COURSE IN COMMERCE (FINANCIAL MARKET OPERATIONS) – III

After completing the course, the learner will be:

CO1: The objective is to familiarize students with required concepts of financial markets, financial instruments and financial services.

COURSE CODE - BUSINESS LAW (BUSINESS REGULATORY FRAMEWORK) – II

After completing the course, the learner will be:

CO1: To make students understand the legal framework with regards to the Indian Partnership Act 1932, Limited Liability Partnership 2008 & Factories Act 1948.

COURSE CODE - BUSINESS ECONOMICS – II

After completing the course, the learner will be:

CO1: To acquaint learners with the concepts like macroeconomics, prices and inflation, public revenue and public expenditure, fiscal management and financial administration.

SYBCOM (A & F) – SEMESTER IV

COURSE CODE - FINANCIAL ACCOUNTING (SPECIAL ACCOUNTING AREAS) - IV

After completing the course, the learner will be:

CO1: This subject cover preparation of final accounts of companies, redemption of preference shares, redemption of debentures and foreign branch.

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COURSE CODE - MANAGEMENT ACCOUNTING (INTRODUCTION TO MANAGEMENT ACCOUNTING) - I

After completing the course, the learner will be:

CO1: To make students understand analysis and interpretation of accounts, ratio analysis, cash flow analysis and working capital management as well.

COURSE CODE - AUDITING - III

After completing the course, the learner will be:

CO1: The objective of the subject is to impart students with the knowledge of preparation of audit report

CO2: Promotion of professional ethics, audit under computerized information system environment.

COURSE CODE - INFORMATION TECHNOLOGY IN ACCOUNTANCY – II

After completing the course, the learner will be:

CO1: To promote computerized accounting system, preparation of MIS reports, implementation of IT in Audit.

COURSE CODE - FOUNDATION COURSE IN MANAGEMENT (INTRODUCTION TO MANAGEMENT) - IV

After completing the course, the learner will be:

CO1: To inculcate managerial skills by understanding functions and levels of management, to understand importance of planning, organizing, decision making, directing, leadership, co-ordination and controlling.

COURSE CODE - BUSINESS LAW (COMPANY LAW) - III

After completing the course, the learner will be:

CO1: To make students understand the legal framework with regards to the incorporation of companies, public offer, private placement, share capital and debentures.

COURSE CODE - RESEARCH METHODOLOGY IN ACCOUNTING AND FINANCE

After completing the course, the learner will be:

CO1: To promote research work, understanding research design in accounting & finance, data collection and processing, interpretation and report writing.

TYBCOM (A & F) – SEMESTER V

COURSE CODE - COST ACCOUNTING - III

After completing the course, the learner will be:

CO1: It enables the students to understand the concepts like uniform costing, operating costing, process costing which costing at each level and activity-based costing system.

COURSE CODE - FINANCIAL MANAGEMENT -II

After completing the course, the learner will be:

CO1: To understand with practical implementation the topics like capital budgeting with risk planning & analysis, decisions on dividend, valuation of mutual fund and bonds etc.

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COURSE CODE - TAXATION – IV (INDIRECT TAXES – II)

After completing the course, the learner will be:

CO1: This covers the system of GST, its documentation, how to calculate GST, collection process of GST, registration of GST.

COURSE CODE - MANAGEMENT –II (MANAGEMENT APPLICATIONS)

After completing the course, the learner will be:

CO1: It will enable students to understand certain managerial skills with regards to marketing management, production management, human resource management, financial management.

COURSE CODE - FINANCIAL ACCOUNTING -V

After completing the course, the learner will be:

CO1: This covers on going practical concepts with regards to company like underwriting of shares & debentures, buy-back of shares, amalgamation, absorption, internal & external reconstruction and Liquidation of companies.

COURSE CODE - FINANCIAL ACCOUNTING - VI

After completing the course, the learner will be:

CO1: It will enable students to understand finalization of accounts of Banking Company, Insurance Company, Non-Banking Financial Company, Valuation of goodwill and also shares the new concept accounting for limited liability partnership.

TYBCOM (A & F) – SEMESTER VI

COURSE CODE - COST ACCOUNTING - IV

After completing the course, the learner will be:

CO1: This will enable students to understand important concepts like Absorption costing, marginal costing, standard costing, budgetary control and variance analysis.

COURSE CODE - FINANCIAL MANAGEMENT -III

After completing the course, the learner will be:

CO1: To objective is to familiarize the students with the topics like mergers & acquisition, business valuation, corporate restructuring, takeovers, hire purchase & lease financing etc.

COURSE CODE - TAXATION – V (INDIRECT TAXES – III)

After completing the course, the learner will be:

CO1: To study filing of returns, payment of taxes, refunds & accounts, audits and assessment as well. This will also make students understand foreign trade policy.

COURSE CODE - ECONOMICS PAPER-III (INDIAN ECONOMY)

After completing the course, the learner will be:

CO1: To acquaint the learners with the concepts like agricultural sector, industrial sector, service sector and external sector etc.

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COURSE CODE - FINANCIAL ACCOUNTING - VII

After completing the course, the learner will be:

CO1: This subject will enable students to understand the finalization of accounts for electricity company, co-operative society. This will also basic knowledge with regards to IFRS and Indian Accounting Standards.

COURSE CODE - PROJECT WORK

After completing the course, the learner will be:

CO1: To acquaint students with research-based project work by implementing Research Methodology.

