

(B COM AF) - ODD SEM

**B.COM ACCOUNTING AND FINANCE PROGRAMME OBJECTIVE:** The B.Com. Degree Programme provides the students to learn the technical skills associated with many of the procedures of Financial Analysis and Accounting Standards. This degree is structured to provide a strong foundation in Accounting and Finance and also to gain and in-depth knowledge on subjects like Portfolio Management , Capital Markets and Income Tax Law and Practice. The Course places special emphasis on addressing real- life business issues where students are exposed to case studies and specific problems drawn from the industry and encourages them to find solution for the same. It includes discussion on the latest development in the business world.

<b>TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME</b>	
<b>Programme</b>	<b>B.Com ACCOUNTING AND FINANCE</b>
<b>Programme code:</b>	<b>BA</b>
<b>Duration</b>	<b>3 years</b>
<b>Programme outcomes:</b>	<p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive Outcomes: knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p><b>PO2: Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p><b>PO3: Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4: Problem solving:</b> Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p><b>PO5: Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p>



	<p>issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p><b>PO 14: Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p> <p><b>PO 15: Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.</p>
<p><b>Programme Specific Outcomes:</b></p>	<p><b>PSO1 – Placement:</b> To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p><b>PSO 2 - Entrepreneur:</b> To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p><b>PSO3 – Research and Development:</b> Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p><b>PSO4 – Contribution to Business World:</b> To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO 5 – Contribution to the Society:</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: : CORPORATE ACCOUNTING I**

**PAPER CODE: 23UAF05**

**COURSE OUTCOME**

<b>C01</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
<b>C02</b>	Asses the accounting treatment of issue and redemption of preference shares and debentures
<b>C03</b>	Construct Financial Statements applying relevant accounting treatments
<b>C04</b>	Compute the value of goodwill and shares under different methods and assess its applicability.
<b>C05</b>	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: RETAIL MARKETING**

**PAPER CODE:**

**COURSE OUTCOME**

<b>C01</b>	Remember and recall the various concepts of Retail marketing.
<b>C02</b>	Demonstrate the Branding in retailing
<b>C03</b>	Analyse the Promotional advertising and Supply channel and channel flows
<b>C04</b>	Examine the Role of information technology in retailing.
<b>C05</b>	Critically evaluate the Merchandise management and Retail buying roles.



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**SUBJECT TITLE: COST ACCOUNTING – I**

**SUBJECT CODE: 23UAF 09**

**CLASS : III B.COM AF**

**COURSE OUTCOME**

<b>C01</b>	Remember and recall the various concepts of cost accounting.
<b>C02</b>	Demonstrate the preparation and reconciliation of cost sheet.
<b>C03</b>	Analyze the various valuation methods of issue of materials
<b>C04</b>	Examine the different methods of Calculating labour cost.
<b>C05</b>	Critically evaluate the apportionment of overheads



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: BANKING LAW AND PRACTICE**

**PAPER CODE: 23UAF10**

**COURSE OUTCOME**

<b>C01</b>	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
<b>C02</b>	Analyse the evolution of Central Banking concept and prevalent Central
<b>C03</b>	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
<b>C04</b>	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
<b>C05</b>	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

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**PAPER TITLE: INCOME TAX LAW AND PRACTICE-I**

**PAPER CODE: 23UAF11**

**COURSE OUTCOME**

<b>C01</b>	Demonstrate the understanding of the basic concepts and definitions under the
<b>C02</b>	Assess the residential status of an assessee & the incidence of tax.
<b>C03</b>	Compute income of an individual under the head salaries.
<b>C04</b>	Ability to compute income from house property
<b>C05</b>	Evaluate income from a business carried on or from the practice of a Profession.

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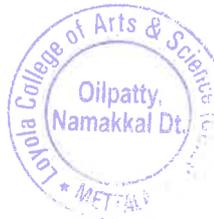
**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: -INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT**

**PAPER CODE: 23UAFE11**

**COURSE OUTCOME**

<b>C01</b>	On the successful completion of the course, the students will be able to: Analyse and evaluate the investment purposes, the efficiency of key stages of the investment process;
<b>C02</b>	Calculate the risk and expected return of various financial instruments and investment portfolios;
<b>C03</b>	Implement in practice the quantitative methods of investment decision making; apply the principles of portfolio theory in the process of investment portfolio management
<b>C04</b>	Explain the various mutual fund scheme and systematic investment plans under SEBI guidelines
<b>C05</b>	Elaborate the concepts of portfolio management, selection, and construction



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: : FINANCIAL MANAGEMENT**

**PAPER CODE: 23UAFE09**

**COURSE OUTCOME**

<b>C01</b>	Recall the concepts in financial management.
<b>C02</b>	Apply the various capital structure theories.
<b>C03</b>	Apply capital budgeting techniques to evaluate investment proposals
<b>C04</b>	Determine dividend payouts
<b>C05</b>	Estimate the working capital of an organization.



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# (B.COM AF) - EVEN SEM

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conclusions and support them with evidence and examples, and addressing opposing viewpoints.

**PO6: Research-related skills:** A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

**PO7: Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

**PO8: Scientific reasoning:** Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

**PO9: Reflective thinking:** Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society

**PO10 Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

**PO 11 Self-directed learning:** Ability to work independently, identify appropriate resources required for a project; and manage a project through to completion.

**PO 12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups. **PO 13: Moral and ethical awareness/reasoning:** Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: CORPORATE ACCOUNTING-II**

**PAPER CODE: 23UAF07**

**COURSE OUTCOME**

<b>C01</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
<b>C02</b>	Analyse the required financial statements for preparation of cash flow statements
<b>C03</b>	Interpret the treatments of financial statements.
<b>C04</b>	Explain accounting treatments share issue, redemption, and contingencies
<b>C05</b>	Summarize calculation of depreciation and utilise revaluation, recognition, and amortisation



**PAPER TITLE: FINANCIAL DERIVATIVES**

**PAPER CODE: 23UAFE08**

**COURSE OUTCOME**

<b>C01</b>	Explain about the types of contracts and OTC securities
<b>C02</b>	Enumerate the types of future contracts like securities, stocks, indices, currencies, etc
<b>C03</b>	Describe the exchange traded options and their specifications in different models
<b>C04</b>	Elaborate the SWAPS and possess knowledge about their intermediaries
<b>C05</b>	Analyse the evolution of Derivatives markets in India and specification for stock options



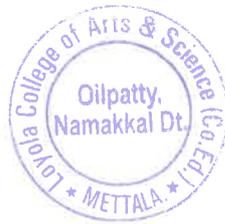
**PAPER TITLE: COST ACCOUNTING-I**

**PAPER CODE: 23UAF12**

**CLASS : III B.COM**

**COURSE OUTCOME**

<b>C01</b>	Remember and recall standards in cost accounting
<b>C02</b>	Apply the knowledge in contract costing
<b>C03</b>	Analyze and assimilate concepts in process costing
<b>C04</b>	Understand various bases of classification cost and prepare operating cost statement.
<b>C05</b>	Set up standards and analyse variances.



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: INDIRECT TAXATION**

**PAPER CODE: 23UAFE11**

**COURSE OUTCOME**

<b>C01</b>	Acquaintance with Indirect tax laws
<b>C02</b>	Exposed to the Overview of GST
<b>C03</b>	Apply Provisions of CGST and IGST
<b>C04</b>	Summarize procedures of GST
<b>C05</b>	Discuss aspects of Customs Duty in India



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: INDIAN ACCOUNTING STANDARDS**

**PAPER CODE: 23UAFE12**

**COURSE OUTCOME**

<b>C01</b>	Understood the content of IND AS and audit report process
<b>C02</b>	Analyse the required financial statements for preparation of cash flow statements
<b>C03</b>	Interpret the treatments of financial statements.
<b>C04</b>	Explain accounting treatments share issue, redemption, and contingencies
<b>C05</b>	Summarize calculation of depreciation and utilise revaluation, recognition, and amortisation



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