



Daar-ul-Rehmat Trust's
A.E.KALSEKAR DEGREE COLLEGE
 (Permanent Affiliated to University of Mumbai)
 Kausa - Mumbra Dist : Thane
Accredited with B++ Grade by NAAC
ISO Certified 9001:2015

PROGRAMME OUTCOME

DEPARTMENT OF ACCOUNTING AND FINANCE

Sr.No	Programme Outcome
1	To receive thorough knowledge of the fundamentals and quality education in all the core subjects essential for an undergraduate degree in Account and Finance.
2	To build entrepreneurial skills required for innovation ideas.
3	To develop effective communication skills, IT knowledge and confidence to face the cooperate world.
4	To be trained in the theoretical as well as practical exposure in the Accounting and Finance field.
5	To enhance the student's capability in the decision making.
6	To strengthen their skills and capacities in varied areas aiming towards multidisciplinary earner.
7	To acquire the ability for critical thinking through the development of cognitive and managerial skills for top-notch opportunities.

PROGRAMME SPECIFIC OUTCOME:

SR.NO	PROGRAMME OUTCOME
1	The students of Accounting and Finance be completely acquainted with all knowledge required in the field of accounting with the essential core subjects.
2	They have a career pursuing as experts and develop a knowledge about markets.
3	The department teaches them to build their career paths in the high analytical markets like investment, stock market, accounting field, mutual fund etc.
4	Graduates are able to critically evaluate strong Finance and Ethics that will benefit students as well as society.



COURSE OUTCOMES:

BAF

SEM:I

FINANCIAL MANAGEMENT-I

SYLLABUS (UNITWISE)	OBJECTIVES	OUTCOME
01	To enable the students with the concept of Financial Management along with profit & value maximization.	Students understood the concepts of Financial management and its scope.
02	To acquaint the students with the various methods of valuation.	Students will be able to ascertain the returns from various financial instruments used by the companies.
03	To equip the students with various types of leverage in financial market.	Learners will understand the various forms of leverages prevailing in the market and also will understand the scope of financial leverage.
04	To make learners understand the various forms of financing.	The students will understand the various methods of generating finance for a company and types of financing.
05	To make the learners understand the method of calculating cost of capital.	The learners will understand the various methods of calculating the cost of money invested in a business by the owner.

SEM: II

FINANCIAL ACCOUNTING-II

SYLLABUS (UNITWISE)	OBJECTIVES	OUTCOME
01	To enable the students with the barriers in preparation of Final Accounts.	Students understood the method of accounting for incomplete records of financial statements.
02	To acquaint the students with the process of accounting for goods sent on consignment.	Students will learn the concept of consignment and its various aspects. The students will also learn the methods of valuation of stock.



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03	To enrich students' knowledge with the technique of accounting for a branch.	Learners will understand technique of accounting for a branch and its various methods.
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04	To make learners understand the method of evaluating and claiming insurance for loss through fire.	The students will understand the method of calculating the value of goods lost by fire and the method of evaluating the claim.
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SEM:I

COST ACCOUNTING -I

SYLLABUS(UNITWISE)	OBJECTIVES	OUTCOME
01	To enable the students with the concept of Cost Accounting.	Students understood the concept and various forms of cost, cost allocation and apportionment of cost.
02	To acquaint the students with the concept of material costing and its procedure.	Students will be able to ascertain the concept of material cost and also the skill of understanding when to order for materials in a production unit.
03	To make students learn the method of calculating the labour cost.	Learners will understand the concept of labour cost and will also learn the various aspects of labour cost.
04	To make learners understand the concept of overheads.	The students understood the concept of overhead and its types.

SEM:II

AUDITING -I

SYLLABUS(UNITWISE)	OBJECTIVES	OUTCOME
01	To enable the students with the concept of auditing.	Students understood the concept and various terminologies in auditing.
02	To acquaint the students with the planning & procedure of auditing.	Students will understand the documentation process and other processes of performing audit in a company.
03	To equip the students with the techniques of auditing.	Learners will understand the techniques available for auditing and the methods of performing the audit.
04	To make learners understand the concept of internal audit.	The students will understand the internal audit performed by the auditor and the method to verify the internal control system of the company.



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SEM:I

BusinessEnvironment-I

SYLLABUS (UNITWISE)	OBJECTIVES	OUTCOME
01	To discuss nature and the scope of business and classify the business environment.	Students understand the concepts, tools of Business and its environment.
02	Recognize and address ethical issues and values and apply them in organizational settings and to promote students about entrepreneurial development.	Students understand the significance of ethics and consumerism.
03	To teach the student the contemporary issues like CSR and Social Audit	Students understand the concept of CSR, Social Audit and Corporate Governance.
04	To Convey to the learners the current trends in business at International environment.	Students understand the strategies for going global and implication of foreign trade in India.

SEM:I

FinancialAccounting

SYLLABUS (UNITWISE)	OBJECTIVES	OUTCOME
01	To help the students to compare and contrast the concept of Capital & Revenue with its applications. It also explain the concept of Stock Valuation and prepare Stock Reconciliation Statements. As which are part of accountancy	Students would compare and contrast the concept of Capital and Revenue and its practical application. They would also explain the concept of Stock Valuation and prepare Stock Reconciliation Statements.
02	To help the student to develop professional skills so as to prepare final accounts of a Manufacturing concern.	Students would develop professional skills so as to prepare final accounts of a Manufacturing concern and understand what is difference between simple trading accounting and manufacturing accounting procedure
03	To make the students analyse the concept, procedure and steps involved in preparing Departmental Final Accounts with allocation of expenses amongst the Departments.	Students would analyse the concept, procedure and steps to prepare Departmental Final Accounts with allocation of expenses amongst the Departments.



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04	To help the students analyse the concept of Hire Purchase transactions and the procedure and steps involved in accounting for Hire-Purchase transactions.	Students would analyse the concept of Hire Purchase and complete the accounting for Hire Purchase transaction, how the instalment and interest are charged and computation of fits.
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SEM:I

BUSINESS ECONOMICS-I

SYLLABUS (UNITWISE)	OBJECTIVES	OUTCOME
01	To introduce scope and importance of Business Economics. To explain Demand and Supply theory.	Students understand concept of Business Economics. They learnt about Law of Demand, Law of supply and its implementation.
02	To teach nature of demand curve under different markets. To provide information about working of elasticity of Demand and demand Forecasting.	Students learnt about nature of demand curve under different markets. They developed understanding about elasticity of demand and Demand Forecasting.
03	To explain short run and long run production function and economies of scale. To teach cost behaviour and breakeven point.	Students learnt about production function under short run and long run. They understand different cost concepts and breakeven point.
04	To teach pricing and output decisions under perfect and imperfect competition.	Students understand about pricing and output decisions undertaken in perfect and imperfect competition.
05	To teach pricing method and pricing techniques under different market structure.	Students learnt about different pricing methods and different techniques to determine prices under different market structures.



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SEM: II

INNOVATIVE FINANCIAL SERVICES

SYLLABUS (UNITWISE)	OBJECTIVES	OUTCOME
01	To provide information about traditional financial services. To make students understand about differences between factoring, Forfeiting and bill discounting services.	Students learnt about concepts of traditional financial services. They got information about the concept of factoring, Forfeiting and Bill discounting. Students get equipped with knowledge of traditional financial services.
02	To teach about issue management and Securitization process. To introduce the concept of Merchant Banker, Stock Broker. To teach the process of Securitization in details.	Students understand about the process of issue management and Securitization. Students get familiar with the concepts of Merchant Banker and Stock Broker. They learn the process of Securitization.
03	To teach various financial services and its mechanism. To give in depth information about lease, hire purchase services, Housing Finance and venture Capital.	Students learnt about various financial services available. They developed understanding about financial services like lease, hire purchase services, Housing Finance and venture Capital.
04	To teach Sources, Types, Mechanisms of Consumer Finance. To introduce the concept of Plastic Money and provide information about Credit rating agency.	Students become familiar with concept of Consumer Finance and learnt the various components associated with it. They become aware about plastic money and developed understanding about working of credit rating agency.

SEM: I

FOUNDATION COURSE-I

SYLLABUS (UNITWISE)	OBJECTIVES	OUTCOME
01	To provide knowledge about our Indian society in terms of Caste, population, tradition from past till present.	Students become aware about our Indian society and its religions from Vedic period till Present.
02	To acquaint the students with the concept of Stratification and its system with measures.	Students were able to determine the concept of disparity through various systems and views in our



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		India.
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03	To make students learn about the Multi-Lingual, Communalism and women's Empowerment.	Learners recognise the concept of Discrepancy in various aspects of modernism.
04	To form beginners understanding in the Indian Constitution.	The students tacit the role of constitution and its function in India.
05	To enable the knowledge about the Political methods.	The learners determine the process of the politics and its initiate for the development.

SEM:II

FOUNDATION COURSE-II

SYLLABUS(UNITWISE)	OBJECTIVES	OUTCOME
01	To intend awareness about the Globalization and its influence in India	Students become aware about our Indian Globalization and its spreading ways.
02	To acquaint the students with Fundamental Rights	Students were able to determine their Human rights and its usage.
03	To make students study about the Ecology relationship for betterment.	Learners identify the concept of sustainability that ecology has with human through certain aims.
04	To enable the knowledge of stress management	The learners determine the concept and outcome of stress on individual and try to resolve.

SEM:I

BUSINESS COMMUNICATION-I

SYLLABUS(UNITWISE)	OBJECTIVES	OUTCOME
01	To enhance their knowledge on various modes of communication.	Learners learn the ways of communication among the organization.



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02	To aware them about the obstacle they face in communications.	Learners concrete with the barriers in communication and enhance their skill.
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03	To up build their writing skills in letters and email	Students understand the writing communication mode among the organization.
04	To upgrade their written skills in language mode of paragraph.	The students enrich their presentations skill through non-verbal to verbal and verbal to non-verbal.

SEM:II

BUSINESS COMMUNICATION-II

SYLLABUS (UNITWISE)	OBJECTIVES	OUTCOME
01	To upgrade their presentations skills	Learners learn the ways of communication among the organization.
02	To aware them about the ethics of Group discussion	Students understand the norms and capability skills that a group discussion need in different mode of organization.
03	To teach them different letter writing formats in business point of view.	Learner learns the variants of business letters that a firm demand.
04	To enhance their proposal writings and oral skills in business and higher groups	The students enrich their oral communication and business application writing skills that a business firm demand.

SEM: II

Business Mathematics

SYLLABUS (UNITWISE)	OBJECTIVES	OUTCOME
01	To teach the concepts of ratio, proportion and percentage and to make students able to make use of these and their types to solve practical problems.	Students recognise the concepts ratio, proportion, percentage. They are able to solve problems using different forms of the same.
02	To teach those terms and formulae related to profit and loss and their applications, even to introduce them commission and brokerage.	Students are able to solve profit and loss problems. Students are aware of the terms commission and brokerage and are able to solve problems on commission and brokerage.



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03	To teach students the concept of interest, different types and annuity.	Students understand different types of interest and their application. Students understand and able to solve problems of annuity. Students understand EMI and able to calculate it using annuity concepts.
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04	To introduce the concept of shares and mutual fund and different terms in it.	Students understand the concepts of shares, different types and terms as face value, market value, dividend and they are able to solve problems involving shares. Students understand the concept of mutual fund and are able to solve simple problems on it.
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SEM: II

BUSINESSLAW-I

SYLLABUS (UNITWISE)	OBJECTIVES	OUTCOME
01	To give the students insight into various provisions of Contract Act 1872 and explain its concepts, scope and nature of Law of Contract.	Students understand basic of different contracts, scope and objectives of the Act.
02	To clarify the provisions of Sale of Goods Act.	Students understand various aspects of bond and different related terms.
03	To teach students the concept of Negotiable Instrument Act	Students realise countless negotiable Instruments and its related provisions.
04	To show and make students aware of various consumer rights and gain (Consumer Protection Act 1986)	Learners understand several consumer rights and gain understanding of other related provisions.