



**DAAR-UL-REHMAT TRUST'S
A.E. KALSEKAR DEGREE COLLEGE**

KAUSA, MUMBRA
Permanently Affiliated to University of Mumbai
Accredited by NAAC with B++ Grade
ISO certified 9001-2015

PROGRAMME SPECIFIC OUTCOME

DEPARTMENT OF ACCOUNTING AND FINANCE

SR NO	PROGRAMME SPECIFIC OUTCOME
1	Learners will be able to apply the concepts of Accounting Techniques such as recording and summarizing financial transactions, Preparation and Analysis of Financial Statements.
2	Learners will be able to do an audit Planning, Procedure and documentation as well as will be able to apply various Auditing Techniques and Control
3	Learners will be aware about the implementation and compliance of Regulatory Laws to be followed by Business firms
4	Learners will be able to apply for further higher studies such as CA, CS, ICWA and other competitive exams
5	Learners will be able to apply the techniques and concepts to start and manage their individual start ups.
6	Learners will acquire knowledge and skill in different areas such as communication, Decision Making etc in day to day activities
7	Learners will be aware about various cultural differences, short comings faced by the society and accordingly can work on improving it.
8	Learners will be able to use mathematical and statistical tools in research areas.
9	Learners will gain systematic and subject skills within various disciplines of Finance, Auditing, Taxation, Accounting, Management, Communication and computer
10	Learners will have a firm grip on the legal as well as the practical aspects of the subjects. Develop knowledge of various sections under Direct taxes.

COURSE OUTCOME

SEM-III

COST ACCOUNTING

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME



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UNIT 1	To teach skill of application of cost sheet. One of the important techniques to determine price.	Students should be able to: Solve cost sheet problems and acquired skill of application of cost sheet.
UNIT 2	To teach the reasons of distinction between financial accounting and cost accounting and to solve practical problems	Find reasons of distinction between financial accounting and cost accounting and to solve practical problems
UNIT 3	To teach calculation of pricing of large size contract by contract costing and to solve practical problems.	Apply calculation of pricing of large size contract by contract costing and to solve practical problems.
UNIT 4	To teach Application technique of determination of price at the time of running manufacturing process by process costing in practical manner.	Apply technique of determination of price at the time of running manufacturing process by process costing in practical manner.

SEM-III

BUSINESS ECONOMICS

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
UNIT 1	To teach. concept of Macroeconomics and various circular flows of income in the economy	Students will be able to learn the concept of Macroeconomics and various circular flows of income in the economy
UNIT 2	To teach various concepts of money, prices and inflation in the economy	Students will be able to Understand various concepts of money, prices and inflation in the economy
UNIT 3	To teach. public finance, debt and budget.	Students will be Aware of public finance, debt and budget.
UNIT 4	To teach Students will be aware about international trade, foreign investment and Balance of payment	Students will be aware about international trade, foreign investment and Balance of payment

SEM-III

DIRECT TAX-II

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME



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UNIT 1	To teach Direct tax, Residential status, Scope of Total Income and Exclusions from Total Income.	Students will have a firm grip and knowledge about the subject in Direct tax, Residential Status, Scope of Total Income and Exclusions from Total Income.
UNIT 2	To teach to compute income from salary, House Property, Business Professions, Capital gains and Income from other sources.	The students will be able to compute income from salary, House Property, Business Professions, Capital gains and Income from other sources.
UNIT 3	To teach deductions at various sources	Students will get a knowledge about deductions at various sources
UNIT 4	To teach Computation of total income with respect to various heads and deductions.	Students will be able to Compute the total income with respect to various heads and deductions.

SEM-III

FINANCIAL ACCOUNTING-III

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
UNIT 1	To teach structure of Final Accounts of Partnership Firms with Admission, Retirement, Death of partner.	Students will learn structure of Final Accounts of Partnership Firms with Admission, Retirement, Death of partner.
UNIT 2	To teach actual implementation of dissolution of partnership firm with the technique of Piecemeal Distribution of Cash.	Students will learn actual implementation of dissolution of partnership firm with the technique of Piecemeal Distribution of Cash.
UNIT 3	To teach the procedure of Amalgamation of partnership firm and conversion of	Students will learn the procedure of Amalgamation of partnership firm and



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	partnership firm into joint stock company.	conversion of partnership firm into joint stock company.
UNIT 4	To teach inter settlement of various transactions during the conversion of partnership firm into Joint Stock Co.	Students will learn inter settlement of various transactions during the conversion of partnership firm into Joint Stock Co.
UNIT 5	To teach the transactions and procedure of foreign currency translation in to Indian Rupees.	Students will learn the transactions and procedure of foreign currency translation in to Indian Rupees.

SEM-III

BUSINESS LAW -II

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
UNIT 1	To teach an insight of various beneficial social legislative measures. Understand rights and liabilities of partners, Outsiders. Incorporation and dissolution of partnership firm.	Student will be able to: Understand an insight of various beneficial social legislative measures. Understand rights and liabilities of partners, Outsiders. Incorporation and dissolution of partnership firm.
UNIT 2	To teach nature of LLP, merits of LLP and process of winding up of LLP	Students will be able to Understand nature of LLP, merits of LLP and process of winding up of LLP



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UNIT 3	To teach provisions of Health safety and welfare measures for workers and its inspection.	Students will be able to Understand provisions of Health safety and welfare measures for workers and its inspection.
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SEM-III INFORMATION TECHNOLOGY IN ACCOUNTS-I

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
UNIT 1	To teach various types of software and different concepts of hardware	Students will be able to learn various types of software and different concepts of hardware
UNIT 2	To teach office automation software	Students will be able to learn office automation software
UNIT 3	To teach various /different web tools	Students will be able to learn various /different web tools
UNIT 4	To teach different internet concepts, security, EDI and legal issues.	Students will be able to learn different internet concepts, security, EDI and legal issues.
UNIT 5	To teach different concepts of E-commerce	Students will be able to learn different concepts of E-commerce

SEM-III FOUNDATION COURSE-III (FINANCIAL MARKET OPERATIONS)

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
UNIT 1	To teach students various concept of Financial system such as saving, investment, inflation, interest and various financial intermediaries.	Students will be aware about various concept of Financial system such as saving, investment, inflation, interest and various financial intermediaries.



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UNIT 2	To make students aware about various Financial Markets in India.	Students will be able to get a firm grip of knowledge about various Financial Markets in India.
UNIT 3	To make students aware about the financial instruments such as REPO, TBs, Equities, Bonds, Derivatives and other.	Students will be aware about the financial instruments such as REPO, TBs, Equities, Bonds, Derivatives and other.
UNIT 4	To teach student various Financial Services such as Merchant Banking and other financial services.	Students will be aware about various Financial Services such as Merchant Banking and other financial services.

SEM-IV

MANAGEMENT ACCOUNTING

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
UNIT 1	To give an overview of Management accounting to students.	Students will be able to have an overview of the basic concepts and information of the subject
UNIT 2	To teach students preparation, analysis and interpretation of Accounts of an Organization.	Students will be able to have a firm grip of knowledge and will be able to apply those techniques in preparation, presentation, analysis and interpretation of accounts.
UNIT 3	To Teach students analysis of Financial statements of the organization to study the relationship between the items of Financial Statement.	Students will learn how to do an analysis of Financial statements of the organization to study the relationship between the items of Financial Statement.



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UNIT 4	To teach students analysis of cash flow and preparation of cash flow statement to find out/ascertain the closing balance of cash at the end of the year.	Students will learn how to do an analysis of cash flow and preparation of cash flow statement to find out/ascertain the closing balance of cash at the end of the year.
UNIT 5	To teach students management of working capital	Students will learn management of working capital

SEM-IV

RESEARCH METHODOLOGY

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
UNIT 1	To give students a brief introduction of research	Students will get a brief introduction of research
UNIT 2	To teach students how a research design is done in Accounting and Finance	Students will learn how a research design is done in Accounting and Finance
UNIT 3	To teach students the process of data collection and Processing of data	students will learn the process of data collection and Processing of data
UNIT 4	To teach students Interpretation and report writing	students will learn how Interpretation and report writing are done.

SEM-IV

FINANCIAL ACCOUNTING

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
UNIT 1	To teach students preparation of Financial accounts of Companies	students will learn preparation of Financial accounts of Companies
UNIT 2	To teach students process of redemption of preference shares	Students will have a firm grip of knowledge on process of



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		redemption of preference shares
UNIT 3	To teach students method of redemption of debentures	Students will learn method of redemption of debentures
UNIT 4	To teach students how to ascertain and treat the profit received/ earned prior to Incorporation.	students will learn how to ascertain and treat the profit received/ earned prior to incorporation
UNIT 5	To teach students the accounting of foreign branch.	Students will learn the accounting of foreign branch.

SEM-IV BUSINESS LAW (Company Law)-III

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
UNIT 1	To teach students definitions of subjects/Terminologies used in Business Law	Students will have a firm grip of knowledge about definitions of subjects/Terminologies used in Business Law
UNIT 2	To teach students rules and regulations/ procedures for incorporation of companies	Students will learn rules and regulations/ procedures for incorporation of companies
UNIT 3	To teach students how a public offer is made	Students will have a firm grip of knowledge on how a public offer is made
UNIT 4	To teach students how private placements are made	students will learn how private placements are made
UNIT 5	To give students insight knowledge about Share Capital and Debentures	students will get an insight knowledge about Share Capital and Debentures



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SEM-IV

TAXATION-III s(Direct Tax)

SYLLABUS (UNIT WISE)	OBJECTIVES	OUTCOME
UNIT 1	To teach student how the income of an Individual is clubbed	Student will learn how the income of an Individual is clubbed
UNIT 2	To teach student how to set off and carry forward the losses if any	Student will learn how to set off and carry forward the losses if any
UNIT 3	To teach students how the tax liability of Individual and HUF is computed	Students will learn how the tax liability of Individual and HUF is computed
UNIT 4	To teach student computation of Income of Partnership firm and applicable rate of tax	Student will learn computation of Income of Partnership firm and applicable rate of tax
UNIT 5	To teach student return of Income	Student will learn return of Income
UNIT 6	To teach students how tax is deducted at source ,advance tax and Interest payable	students will learn how tax is deducted at source ,advance tax and Interest payable
UNIT 7	To teach student DTAA U/S 90&91	Student will learn DTAA U/S 90&91
UNIT 8	To teach students Tax planning and Ethics in Taxation.	Students will learn Tax planning and Ethics in Taxation.