

## COURSE OUTCOMES

### B.Com

S.N.	COURSE CODE	COURSE NAME	OUTCOMES
1	ACM 101	FINANCIAL ACCOUNTING	Objective of this course is to acquire conceptual knowledge of financial accounting and to provide knowledge about the technique for preparing accounts in different business organization. The student will be in position to understand treatment of specific transaction like royalty, hire-purchase and branches etc. This will also help in gaining Apply accounting techniques and methods for the formation, dissolution, partner changes, earnings distribution, and liquidation of partnerships.
2	ACM 102	BUSINESS LAW	<p><i>To acquire knowledge and develop understanding of the regulatory framework of various Business Law viz.. The Indian Contract Act, 1872, The Sales of Goods Act, 1930, Negotiable Instruments Act 1881, Consumer Protection Act etc.</i></p> <p>This course intends to provide a basic understanding of the mechanism of business contract,. <i>With reference to various provisions of the related Acts</i> the course gives the knowledge regarding Contingent Contract, Quasi Contract, Contract of Indemnity, Contract of Guarantee, Contract of Bailment, Contract of Pledge, Provisions related to Contract of Sale, Provisions of IT Act related to e-contract.</p>
3	ACM 201	COMPANY ACCOUNTS	<ol style="list-style-type: none"><li>1. Course structure as per content of course.</li><li>2. Accounting provision related to share capital, debentures, purchase of business, final accounts of companies including Banking companies and GIC and LIC.</li></ol>
4	ACM 301	PRINCIPLES OF AUDITING	This course is designed to provide an introduction to auditing. The objectives include principles and practices used by public auditors and internal auditors in examining financial statements and supporting data. Special emphasis is given to assets and liabilities. This course is a study of techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information. Also emphasizes ethical and legal aspects and considerations.

5	ACM 302	INCOME TAX	It enables the students to insights the basics of Income Tax Act and its implications in computing tax liability of an individual.
6	ACM 401	PRINCIPLES AND PRACTICES OF INSURANCE	This course intends to provide a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk. The course gives the knowledge regarding life insurance, fire insurance, marine insurance, motor insurance, crop insurance and other insurance. The relationship between insurers and insured and the importance of insurance contracts are discussed. Some commonly used insurance terms are also listed out.
7	ACM 402	COST ACCOUNTING	To acquaint the students with basic principles underlying the relevant provisions of income tax laws in force for the relevant previous year and to provide an insight into procedural aspects for assessment of tax liability for an individual assesses. Students of the course will be able to explain different types of incomes and their taxability and expenses and their deductibility.
8	ACM 501	ADVANCED ACCOUNTS	<ol style="list-style-type: none"> <li>1. Course structure as per content of course.</li> <li>2. Accounting provision related to internal and external reconstruction of companies, liquidation of companies, consolidation the accounts of holding companies, Double accounts system.</li> <li>3. Knowledge of rules regarding AS-14, AS-21, AS-17 and AS-26.</li> </ol>
9	ACM 601	MANAGEMENT ACCOUNTING	The objective of this course is to expose the student to the applied aspect of accounting and making them familiar with the techniques of using accounting information for decision making. Having been introduced to these techniques and having acquired the ability to understand accounting language, the student should be in position to make effective use of accounting information in resolving the business problem, which they may face as manager.
10	ACM 602	COST ANALYSIS AND CONTROL	To develop and understand the basic concepts and processes used to determine product costs & Service costs through various cost accounting methods and techniques which can lead to develop skill in order to interpret cost accounting statements and accounts. The course will also help to analyze and

			evaluate information for cost ascertainment, planning, control and decision making, and lead to solve simple real life cases.
11	ACM 603	CORPORATE LAWS AND PRACTICES	<p>In view of increasing emphasis on adherence to norms of good corporate governance, Company Law assumes an added importance in the corporate legislative it deals with structure, management, administration and conduct of affairs of Companies.</p> <p>A thorough study of various provisions of the Companies Act, 2013 is a must for becoming a competent and efficient Company Secretary. In the light of this, the course covered various provisions and case studies related to Incorporation of various types of companies, Charters of company . doctrine of constructive notice, doctrine of indoor management, various rules regarding managerial personnel, Management &amp; control of companies, majority powers and minority rights, Corporate accountability, Merger, De-merger, amalgamation, Winding up proceeding, winding up of unregistered company, dissolution of company. NCLT &amp; NCLET, XBRL/E-FILLING</p>
12	ACM 103 / ACM 202 / ACM 303 / ACM 403	SEMINAR AND GROUP DISCUSSION	The core aim of these subjects is the personality development of the students and inculcates the presentation and communication skills.

### M.Com

S.No.	COURSE CODE	COURSE NAME	OUTCOMES
1	ACM 701	MANAGEMENT ACCOUNTING AND CONTROL	To develop the ability to collect, analyze, and communicate quantitative and non-quantitative information to assist management in making more effective planning and control decisions through various management accounting tools &

			techniques and to emphasize the changing role of management accounting.
2	ACM 702	INTERNATIONAL ACCOUNTING	To inculcate knowledge of Internationalization of Accounting Profession, This course intends to provide a basic understanding of selected International Accounting Standards, Theoretical and practical aspects of Accounting for currency translation, Foreign exchange and procedural issues. Transfer Pricing in International business, Consolidation of the accounts of subsidiaries and affiliates (Joint Ventures), selected financial Reporting Standards, overview of GRI etc.
3	ACM 801	DIRECT TAXES AND INDIRECT TAXES	This course aims of making students conversant with the concepts of Indian Income tax Act in assessing corporate assesses and insights the provisions and their implications of Goods and Services Tax
4	ACM 903	INTERNATIONAL FINANCIAL MANAGEMENT	<ol style="list-style-type: none"> <li>1. Course structure as per content of course.</li> <li>2. Provision related to foreign exchange system,.</li> <li>3. Understand the meaning of forward contract, agreement, ADRs, GDRs,</li> <li>4. Knowledge the meaning, scope and procedure of Global equity investment.</li> <li>5. Understand the meaning and provisions related to international liquidity and World financial institutions ,</li> </ol>
5	ACM 001	BASIC RES. METH.,STAT. TOOLS& ANAL.	The objective of this course is to develop the research skills of the student in investigating into the business problem with a view to arriving at objective finding and conclusions and interpreting the result of their investigation in the form of systematic reports. They are also expected to learn the basic quantitative and statistical tools of analysis to sharpen their research studies.

## M.Phil

S.No.	COURSE CODE	COURSE NAME	OBJECTIVES
1	ACM951	DISSERTATION I	To give practical exposure on current and emerging accounting, taxation and finance area and give opportunity to the students to apply theoretical and practical knowledge to prepare a synopsis or research plan for the research problem identified
2	ACM952	DISSERTATION II	To make researchers to learn how to apply analytical interpretation of data related to the problems and report writing.
3	ACM953	SELF STUDY	The individual self-study papers show students' ability to study on their own, reflect on and interpret articles, and write scholarly on one aspect of each of their selections, and present them at the seminar and discuss them in details
4	ACM 955	BUSINESS SYSTEM ANALYSIS	This course is an introductory and practical course to the study of business system. It is designed primarily for Master of philosophy students to replicate what is happening in the business so as to be able to apply the knowledge and skills gained during and after course of study to real life situations they might face in the industry. It involves demonstration of principles and techniques of operations research using real life projects and making them familiar with the techniques of using accounting information for decision making.