



JAI HIND COLLEGE

Basantsing Institute of Science & J. T. Lalvani College of Commerce.
and Sheila Gopal Raheja College of Management.
Autonomous

Program Name: B.Com (Accountancy)

PROGRAMME OBJECTIVES:-

- PO1. To train for reading books of accounts as per different accounting methods.
- PO2. To inculcate knowledge to analyse the books of accounts of commercial organisations.
- PO3. To make them aware about detecting errors and frauds in books of accounts.
- PO4. To impart knowledge in describing and following the ethics in preparation of books of accounts at their workplace and in their own ventures.
- PO5. To sensitize about compartmentalise incomes under different heads of income under Income Tax.
- PO6. To impart knowledge on discussing the fall and rise of markets, economic conditions in research meets at the global level.
- PO7. To sensitize society in a better manner.
- PO8. To train about analyzing Accounting problems in a wide variety of areas.
- PO9. To make students aware about rigorous accounting and ethical arguments.
- PO10. To train to express themselves orally in an articulate, sound and well organised fashion.

Course outcome

- CO1. Implement knowledge with the concept of Ledger & Trial Balance.
- CO2. Discuss with the preparation of books of accounts of various commercial organisation.
- CO3. Analyse Partnership Accounting with respect to Admission, Retirement and Death of a Partner.
- CO4. Implement knowledge with Management accounting for business and logical flow of financial aspects.
- CO5. Verify with the Vertical Format of Financial Statements.

- CO6. use knowledge on Accounting Principles w.r.t. Translation of Foreign Currency; AS- 13: Investment Accounting; Preparation of Final Accounts of Companies and Ethical Behaviour for Accountants.
- CO7. Evaluate with basic knowledge of cost accounting
- CO8. Implement concepts of Material Cost, Labour Cost and Overhead Cost and their uses with respect to Different Cost Centres.
- CO9. Analyse to the Income Tax Act, 1956 with its amendments till date.
- CO10. Verify with various heads of Income of the Income Tax Act, 1956
- CO11. Use knowledge about the advantages of vertical statements of accounts and how these help in decision making process at the Management level
- CO12. Apply knowledge in preparation of common size, comparative and trend statements and to develop analytical skill in interpretation of these.
- CO13. Evaluate the basics of Book-Keeping & Accountancy.
- CO14. Survey with the terms used in Company Accounts.
- CO15. To get the students acquainted with the theoretical and practical aspects regarding redemption of preference shares.
- CO16. Use knowledge on Mergers, its valuation in terms of Goodwill and Shares.
- CO17. Compose theory with Process Costing, Marginal Costing Standard Costing and Contract Costing
- CO18. Show and work on Goods and Service Tax (GST) structure in India.
- CO19. Use the concept of capital budgeting and its importance in the decision making process.
- CO20. Summarize with the need for offering credit in the operation of business enterprises and discuss and design various elements of credit policy.
- CO21: To develop the skill of preparing annual reports.
- CO22: Use knowledge on Accounting Principles w.r.t. Buyback of shares.
- CO23: Preparation of Final Accounts of Companies and Ethical Behaviour for Accountants.
- CO24: Use knowledge on Accounting Principles w.r.t. Process costing and marginal costing.
- CO25: Use of knowledge w.r.t GST registration.
- CO26: To understand the accounting of GST for the entire country under a single tax regime.
- CO27: use knowledge on accounting principles and accounting standards related to managerial decisions.
- CO28: to understand managerial, financial, operational data of companies performance to take quick and comprehensive decisions.
- CO29. Implement knowledge with the concept of Ledger & Trial Balance in Bookkeeping.
- CO30. Discuss with the preparation of books of accounts of various commercial organisation in Bookkeeping.

CO31: To develop the skill of maintaining records.

CO32: To develop the mathematical skills.

