



JAI HIND COLLEGE

Basantsing Institute of Science & J. T. Lalvani College of Commerce.

And Sheila Gopal Raheja College of Management

Affiliated to University of Mumbai

Autonomous

Bachelor of Commerce (B.Com in Accountancy)

Semester I

Course Code: CACCI01	Course Title: Financial Accountancy I
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Learning Objectives:

- To make them Gain knowledge of basic accounting concepts
- To aware of the application of these concepts in business world
- To acquaint with accounting for a proprietor including inventory valuation.

Learning Outcomes:

- grasp the basic Accounting Concepts, Conventions and observe their implications while recording transactions and events.
- summerize the meaning of the term Inventory
- allocate common expenditures of the organisations among various departments on appropriation basis.

Semester II

Course Code: CACC201	Course Title: Financial Accountancy II
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Learning Objectives:

- To make them Understand the concept of Single Entry System and how it differs from Double Entry System
- To make them learn the computation of Fire Insurance Claims and the procedure for issue of equity shares.
- To make them understand the different Systems of Book-Keeping.

Learning Outcomes:

- learn the criteria for identifying Revenue Expenditure and distinguish it from Capital Expenditure
- apply the criteria while preparation of final accounts.
- prepare Manufacturing accounts of Manufacturing entities

Semester III

Course Code: CACC301	Course Title: Financial Accountancy
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Learning Objectives:

- To make them acquainted with Partnership Accounting in detail
- To train them with rules of financial accountancy
- To help them to analyse advantage of financial accounting.

Learning Outcomes:

- apply the basics of partnership firm accounting in case of admission, retirement.
- Practice rules for accounting in case of death of partner, dissolution of Firm
- explain Profit Prior to incorporation (Company Accounts)

Semester III

Course Code: CACC302	Course Title: Management Accountancy
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Learning Objectives:

- Make them acquainted with Management accounting for business and logical flow of financial aspects
- To help them practice and revise skills developed through case studies
- To sensitize them with practical situations.

Learning Outcomes:

- learn Management accountancy with financial aspects of Company Accounts.
- Practice revised skills developed through case studies
- Tackle and act on practical situation

Semester IV

Course Code: CACC401	Course Title: Financial Accountancy
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Learning Objectives:

- To make them acquainted with accounting concepts of corporate
- To train them to differentiate with corporate and non-corporate entities.
- To sensitize them to corporate accounting.

Learning Outcomes:

- · apply journalise entries for issue of Debentures.
- · use accounting for redemption of Preference Shares.
- · define Amalgamation of firms.

Semester IV

Course Code: CACC402	Course Title: Auditing
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Learning Objectives:

To make them understand the meaning and objectives of audit of commercial organization

To make them achieve internal efficiency and accuracy for the financial statement prepared by the company keeping in mind all the details.

To make them understand the evaluation by auditor and the verification and valuation of various items covered by financial statements.

Learning Outcomes:

- Learn various Auditing techniques
- Practice with business analysis
- Prepare an Audit Report.

Semester V

Course Code: CACCC501	Course Title: Financial Accountancy -V
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Learning Objectives:

- To make them train to explain illustrate the importance of foreign transactions
- To train them with personal investments.
- To sensitize them with ethical behaviour in preparation of company accounts.

Learning Outcomes:

- prepare Financial Accounts as per Companies Act including Foreign Currency Transactions and Personal Investments ethically.
- Practice personal investments
- Analyze foreign transactions

Semester V

Course Code: CACCC502	Course Title: Cost Accountancy - I
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Learning Objectives:

- To make them acquainted with basic Knowledge of cost accounts.
- To make them learn the concepts Of Material Cost And Labour Cost And Its Use At Different Cost Centers.
- To make them Learn about Contract Costing And Its Usefulness In Government And Non Government organizations

Learning Outcomes:

Practice Material, Labour and Contract Costing.

Use knowledge in cost accounting

Evaluate the contract costing.

Semester V

Course Code: CACCC504	Course Title: Income Tax
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Learning Objectives:

- Introduced to Income Tax Act, 1956 with its amendments till date.
- To get students acquainted with various heads of Incomes under the Income Tax Act, 1956
- To train students to apply rules on income tax slabs

Learning Outcomes:

- Use the Direct Tax System in India
- Apply income tax slabs
- Analyze income tax act

Semester V

Course Code: CACC505	Course Title: Business Management Accountancy - I
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Learning Objectives:

- 1. To train about the importance of Cash and flow of Funds in Business.
- 2. To help them designing with business management.
- 3. To train them with management accountancy

Learning Outcomes:

- Apply Basic Financial Management strategies and the handling Of Funds.
- Explain the importance of Cash
- Illustrate flow of Funds in Business.

Semester VI

Course Code: CACCC601	Course Title: Financial Accountancy - VI
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Learning Objectives:

- Become acquainted with the knowledge of Mergers, its valuation in terms of Goodwill and Shares.
- To train them with market shares
- To sensitize them with risk factors in shares.

Learning Outcomes:

- · differentiate between Mergers and Acquisitions.
- · explain Methods of Valuing Goodwill and Shares
- Define how to Buy-Back Shares.

Semester VI

Course Code: CACCC602	Course Title: Cost Accountancy -II
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Learning Objectives:

- To familiarize students with Process Costing ,
- To train them with Marginal Costing
- To help them to understand Standard Costing

Learning Outcomes:

- calculate cost w.r.t. Process Costing , Marginal Costing and Standard Costing
- justify Abnormal Gains/Losses; Joint Products & By Products.
- calculate Break-even Point for Products and Calculate Profit Volume Ratio

Semester VI

Course Code: CACCC604	Course Title: Goods and Service Tax
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Learning Objectives:

- Become acquainted with the GST structure in India.
- To help them to learn service tax
- To train them with regulations of service taxes.

Learning Outcomes:

- Frame GST laws and rules existing in India.
- Analyze rules of taxes
- Improvise regulations applicable to services taxes,GST

Semester VI

Course Code: CACC605	Course Title: Business Management Accountancy Paper - II
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Learning Objectives:

- Become acquainted with Budgeting and management of funds
- To train them with rules for sanction of funds
- To help them learn about rules of managing accountancy

Learning Outcomes:

- prepare budgets in business.
- Create an awareness of the importance of Marginal Costing
- Define rules and regulations of management of funds