



**NagindasKhandwala College (Autonomous)**

**Name of the Programme:** B.Com (honours) in International Accounting

**Programme Code:** UHCIA

### **PROGRAMME OBJECTIVES**

This program of B Com (Honours) - International Accounting is structured to provide graduates with practical skills required in international accounting field. The main objective of B Com (Honours) - International Accounting Program are: -

**PO-1:**To provide intensive theoretical & practical knowledge of International Accounting

**PO-2:**To provide an integrated perspective of management functioning along with a good amount of exposure to real life cases / technical knowhow.

**PO-**

**3:**To train students with knowledge in the field of Global Accounting and Finance, International Taxation, Leadership and Business Management.

**PO-4:**To develop students' accounting and finance competencies to become employable with consulting firms, global businesses or to start their own entrepreneurial journey.

**PO-5:** To complete their Formal graduation along with global technical knowledge of ACCA Qualification and get recognized as a Professional Graduate.

### **PROGRAMME OUTCOMES**

After completing three years of Bachelors in commerce (Honours) in International Accounting program, the learners will:

**PO-**

**1:** get comprehensive knowledge of Accounting Financial reporting Audit & Assurance Taxation, asset valuations, risk management and regulatory framework as applicable nationally as well as globally

**PO-2:** be able to demonstrate communication competencies- verbal and non-verbal, technical competencies to communicate effectively.

**PO-3:** learn conflict management techniques and be able to apply leadership techniques, and effective negotiation techniques



**NagindasKhandwala College (Autonomous)**

**PO-4:** be able to apply working capital management techniques, principles of business and evaluation, risk management techniques in business, and carry out effective investment appraisal

**PO-5:** be able to be trained for decision making involving the financial management function, understanding needs of all stakeholders including international financial institutions

**PO-6:** The learners will be able to explain the financial statement assertions and audit evidence, audit procedures, audit sampling and other means of testing, the audit of specific items, computer-assisted audit techniques, the work of others and not-for profit organizations

**PO-7:** The learners will be able to apply fundamental ethical and professional principles to ethical dilemmas and discuss the consequences of unethical behavior, and professional judgment in the reporting of the financial performance of a range of entities

**PO-8:** The learners will be able to evaluate and design effective performance management information and monitoring systems to implement cost control tools & techniques.

**Semester I**

**Paper 1 Financial Accounting**

**2011 UCHIFA**

**Course Objectives:**

1. To explain context and purpose of financial reporting.
2. Recording transaction and events.
3. Preparing trial balance and to prepare simple and consolidated statements.
4. Interpretation of financial statements.

**Course Outcomes**

**CO1:** The learners will be able to describe the scope and purpose of financial reporting and the regulatory framework (Understand)

**CO2:** The learners will be able to demonstrate the use of double entry accounting systems (Application)

**CO3:** The learners will be able to solve problems on preparation of standalone and consolidated financial statements. (Apply)

**CO4:** The learners will be able to analyze the financial statements. (Analyze)



NagindasKhandwala College (Autonomous)

## **Paper 2 Accounting In Business**

**2012UCHIAB**

### **Course Objectives:**

1. Understand the purpose and types of business and how they interact with the key stakeholders and the external environment.
2. Understand business organisation structure, functions and the role of corporate governance.
3. Recognise the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance.
4. Recognise the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.
5. Understand the importance of personal effectiveness as the basis for effective team and organisational behaviour.
6. Recognise that all aspects of business and finance should be conducted in a manner which complies with and is in the spirit of accepted professional ethics and professional values.

### **Course Outcomes**

**CO1:**The learners will be able to describe business organization, its stakeholders, political legal factor and various technical effecting business (Understand)

**CO2:** The learners will be able to apply various accounting concepts (Apply)

**CO3:** The learners will be able describe main accounting function and business recording various financial information, codifying and processing financial function (Understand)

**CO4:** The learners will be able to define leadership management (Remember)

**CO5:** The learners will be able to define communication and use methods of communications in organization. (Remember)

**CO6:** The learners will be able to describe various components, frame work and personal development (Understand)

**CO7:** The learners will be able to identify the management accounting and performance management functions in business (Remember)

**CO8:** The Learner will be able to analyze costs and revenues, management accounting information for decisions-making, budgets and exercising budgetary control (Analyse)



NagindasKhandwala College (Autonomous)

### **Paper 3 Accounting with Tally**

**2013UCHIAT**

#### **Course Objectives:**

1. To create awareness among students with regards to changing and upgrading technologies, making students understand office productivity tools and promoting electronic commerce.
2. To promote computerized accounting system, preparation of MIS reports, implementation of IT in Audit.
3. Use technology programs accepted within the industry to record and present accounting and financial information.
4. Prerequisite: Basic Definition of computer, Basics knowledge on Accounting and how to use computer.

#### **Course Outcomes**

**CO1:** Learners will be able to describe use of accounting software Tally with respect to daily business transactions and GST. (Understand)

**CO2:** Discuss perception and group behaviour. (Level: Understand Learners will be able to analyse computerized accounting system (Analyse)

**CO3:**Learners will be able to describe MIS reports, implementation of Information Technology in Audit (Understand)

**CO4:**Learners will be able to classify provision of TDS. (Understand)

### **Paper 4 (a) Micro Economics**

**2014UCHIME**

#### **Course Objectives:**

1. To Introduce Microeconomic problems and Demonstrate various Economic Tools to understand them.
2. To Explain Market Equilibrium with probable measures to Disequilibrium.
3. To Illustrate Producers' Behavior and Compile Revenue and Cost analysis.
4. To Discuss the Objectives of firms in the perspective of different Market Structures



**NagindasKhandwala College (Autonomous)**

### **Course Outcomes**

**CO1:** Learners will be able to Identify different Economic Problems in various market situations. (Remember)

**CO2:** Learners will be able to Define Demand and Supply. (Remember)

**CO3:** Learners will be able to explain disequilibrium problems. (Understand)

**CO4:** Learners will be able to analyze the concept of Production, the properties of Producers' Equilibrium and different types of costs involved. (Analyse)

**CO5:** Learners will be able to Identify different Market Structure (Remember)

### **Paper 4 (b) Business Mathematics**

**2014UCHIMS**

### **Course Objectives:**

1. To be able to learn the concept of simple and compound interests
2. To be able to learn to distinguish between the nominal interest rate and the effective annual yield and classify the different types of annuity
3. To be able to gain knowledge of profit—loss, discount, commission and brokerage which is very essential in understanding complete structure of business and make strategies to enhance the profit
4. To be able to learn how the ratio between partners helps to take decisions and how goodwill term arises in business
5. To be able to learn the Insurance policy, how to calculate monthly payments, called premiums, to purchase protection from monetary repercussions related to things like accidents, illness or even death he financially guard against unpredictable life occurrences

### **Course Outcomes**

**CO1:** Learners will be able to analyze any type of data in banking, financial or any job in commercial and industry field. (Analyse)

**CO2:** To be able to apply knowledge of commission, Brokerage and Discount, profit—loss in today's business world. (Apply)

**CO3:** To be able to apply the knowledge of partnership in business strategies when two or more persons come together to establish business and share its profits. (Apply)



**NagindasKhandwala College (Autonomous)**

**CO4:** To be able to understand the phenomenal changes that have evolved in the Insurance sector from the ancient times (Understand)

**CO5:** To be able to apply the basic rules of underwriting and to familiarize with different types of premiums. (Understand) (Level: Understand)

### **Paper 5 Environmental Studies**

**2015UCHIES**

#### **Course Objectives:**

1. To create awareness about environmental elements and its importance to students.
2. To sensitize students towards various problems related to environment.
3. To make students understand various policies and legislative arrangement of environment protection.
4. To make understand importance of sustainable development.

#### **Course Outcomes**

**CO1:** Learner will be described importance of environment. (Understand)

**CO2:** Learner will be able to list about various environmental problems of the world. (Remember)

**CO3:** Learner will state their fundamental rights and duties as a citizen for conservation of natural and man-made resources (Remember)

**CO4:** Learner will be able to interpret various policies and acts related to environment planning and management. (Apply)

**Semester II**

### **Paper 1 Management Accounting**

**2021UCHIMA**

#### **Course Objectives:**

1. Explain the nature, source and purpose of management information.
2. Explain and apply cost accounting techniques.
3. Prepare budgets for planning and control.



**NagindasKhandwala College (Autonomous)**

4. Compare actual costs with standard costs and analyse any variances.
5. Explain and apply performance measurements and monitor business performance.

**Course Outcomes**

**CO1:**The learners will able describe the purpose and role of cost and management accounting within an organization. (Understand)

**CO2:** The learners will able distinguish between data and information (Analyse)

**CO3:** The learners will able identify and explain the attributes of good information (Remember)

**CO4:** The learners will able explain the importance of the distinction importance of between production and non-production costs when valuing output and inventories (Understand)

**CO5:** The learners will able distinguish between cost, profit, investment revenue canters.

**CO6:** The leaners will be able to describe the stages in the budgeting (Understand)

**CO7:** The learners will able to analyse cost data, prepare cash budget, will also develop the skills to do variance calculation and analyses (Analyse)

**CO8:** The learners will be able to demonstrate the results of NPD (Understand)

**Paper 2 Performance Management**

**2022UCHIPM**

**Course Objectives:**

1. To acquaint students with derivatives products in equity derivatives markets.
2. To make learner aware about regulations and risks associated with the products.
3. To acquaint students with the exchange mechanisms of clearing and settlement.
4. To acquaint students with the knowledge and skills in the application of management accounting.
5. To make learner aware about Techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control

**Course Outcomes**



**NagindasKhandwala College (Autonomous)**

**CO1:**The Learner will be able to Identify the information, systems and developments in technology required for organizations to manage and measure performance. (Remember)

**CO2:** The learner will be able to employ appropriate budgeting techniques and methods, use standard costing systems to measure and control business performance and to take remedial action (Apply)

**CO3:** The Learner will be able to apply cost accounting techniques. (Apply)

**CO4:** The learner will be able to apply decision-making techniques and promote efficient and effective use of scarce business resources. (Apply)

**CO5:** The learner will be able to analyze the performance of an organization from both a financial and nonfinancial viewpoint. (Analyse)

**Paper 3 Course on Soft Skill**

**2023UCHISS**

**Course Objectives:**

The focus of the course is to develop a wide variety of soft skills starting from communication, to working in different environments, developing emotional sensitivity, learning creative and critical decision making, developing awareness of how to work with and negotiate with people and to resolve stress and conflict in ourselves and others.

**Course Outcomes**

**CO1:** The learners will be able to identify their passion and motivational tools to pursue them (Remember)

**CO2:** The learners will be able to describe their business idea with a story to the audience (Understand)

**CO3:** The learners will be able to describe conversational pattern to keep the audience connected to the speaker by applying the techniques of using body language and gestures (Understand)

**CO4:** The learners are able to demonstrate their thoughts freely as the Stage fear is eliminated using all the techniques learnt throughout the course (Apply)

**Paper 4 (a) Macro Economics**





**NagindasKhandwala College (Autonomous)**

**2024UCHIME**

**Course Objectives:**

1. To Define and Describe different Macroeconomic variables and related Economic Issues
2. To Explain and Interpret the context of Classical and Keynesian Economic Theory
3. To List out the basic Macroeconomic Indicators and their influence towards Economic Stability
4. To Illustrate Goods and Money Market with Fiscal and Monetary Instruments

**Course Outcomes**

**CO1:** The learners will be able to identify several macroeconomic variables related to Macroeconomic Problems and integrate the functioning of the economy and its components. (Remember)

**CO2:** The learners will be able to compare between Classical and Keynesian approaches (Analyse)

**CO3:** The learners will be able to evaluate the impact of basic Economic Problems like Employment, Output and Inflation (Understand)

**CO4:** The learners will be able to recognize the functioning of Fiscal and Monetary policy and its implications on Indian Economy (Remember)

**Paper 4 (b) Business Statistics**

**2024UCHIMS**

**Course Objectives:**

1. To be able to learn the concept of simple and compound interests
2. To be able to learn to distinguish between the nominal interest rate and the effective annual yield and classify the different types of annuity
3. To be able to gain knowledge of profit—loss, discount, commission and brokerage which is very essential in understanding complete structure of business and make strategies to enhance the profit
4. To be able to learn how the ratio between partners helps to take decisions and how goodwill term arises in business
5. To be able to learn the Insurance policy, how to calculate monthly payments, called premiums, to purchase protection from monetary repercussions related to things like accidents, illness or even death he financially guard against unpredictable life occurrences



**NagindasKhandwala College (Autonomous)**

### **Course Outcomes**

**CO1:**The learners shall be able to calculate appropriate graphical and numerical descriptive statistics for different types of data. (Analyse)

**CO2:** The learners shall develop the skill for handling large quantity of data, comparative studies of data. (Create)

**CO3:** The learners shall be able to compute various measures of dispersion, skewness and kurtosis and apply in practical situations (Analyse)

**CO4:** The learners will be able to analyse Correlation analysis and regression models to analyze the relationships between the variables and apply in future prediction. (Analyse)

**CO5:** The learners will be able to calculate simple and weighted price, quantity, and value indices and consumer price index to determine the purchasing power (Analyse)

**CO6:** The learners will be able to assess the real income. (Evaluate)

**CO7:** The learners will be able to identify the nature of the phenomenon represented by the sequence of observations, and forecasting (predicting future values of the time series variable). (Remember)

**CO8:** The learners will be able to discuss the theory of probability, rules of probability and probability distributions. (Understand)

**CO9:** The learners will be able to apply probability rules and concepts relating to discrete variables within a practical and business context. (Apply)

### **Paper 5 Business Communication**

#### **2025UCHIBC**

### **Course Objectives:**

1. To demonstrate technological competencies to communicate.
2. To able to explain the theoretical underpinnings of the dominant communication areas such interpersonal, group and computer-mediated communication

### **Course Outcomes**

**CO1:**The learners will be able to explain the theoretical underpinnings of the dominant communication areas such interpersonal, group and computer-mediated communication (Understand)



**NagindasKhandwala College (Autonomous)**

**CO2:** The learners will be able to demonstrate communication competencies – verbal and non-verbal (Understand)

**CO3:** The learners will be able to demonstrate technological competencies to communicate (use of modern communication tools such as PPT). (Understand)

**CO4:** The learner will be able to apply principles of effective writing. (Apply)

### **Semester III**

#### **Paper 1 Taxation**

#### **2031UCHITX**

#### **Course Objectives:**

1. To explain the operation and scope of the tax system.
2. To explain and compute the income tax liabilities of individuals.
3. To explain and compute the corporation tax liabilities of individual companies and group of companies.
4. To explain and compute the inheritance tax liabilities of individuals.
5. To explain and compute the effect of national insurance contributions on employees, employers and the self employed
6. To explain and compute the effect of value added tax on incorporated and unincorporated businesses.
7. Identify and explain the obligations of the tax payers and/or their agents and the implications of non-compliance

#### **Course Outcomes**

**CO1:** The learners will be able to analyze UK tax system with regards to types of taxes, principles sources of revenue law and practice and tax avoidance and tax evasion (Analyse)

**CO2:** The learners will be able to calculate income tax liabilities with respect to income from employment, income from self-employment, income from property and investment income. (Analyse)

**CO3:** The learners will be able to recognize corporation tax liabilities which include taxable total profit, compressive computation of corporation liabilities, effect of the group corporate structure for corporation tax purposes (Remember)

**CO4:** The learners will be able to apply taxation of capital gain, and basic principal of computing gains and losses. (Apply)

**CO5:** The Learners will be able to compute gains and losses of movable and imovable property and calculate the gains and loss on desposable of shares and securities. (Analyse)



**NagindasKhandwala College (Autonomous)**

**CO6:** The learners will be able to calculate inheritance tax liabilities of individual arising on chargeable lifetime transfers and on the death of the individual, and use of exemption differing and minimising inheritance tax liabilities (Analyse)

**CO7:** The learners will be able to describe the scope of national insurance contribution and VAT (Understand)

**CO8:** The learner will be able to describe the features of self assessment system and the making of returns, the time limit of submission of information, plain and payment of tax, the procedures relating to compliance checks, appeals and disputes and penalties for non-compliance (Understand)

**Paper2 Financial Reporting (Part-I)**

**2032UCHIFR**

**Course Objectives:**

1. To develop knowledge and skills in understanding
2. To applying accounting standards and the theoretical framework in the preparation of financial statements of entities including groups
3. How to analyse and interpret those financial statements.

**Course Outcomes**

**CO1:**The learners will be able to define conceptual and regulatory frameworks for financial reporting (Remember)

**CO2:** The Learner will be able to solve problems on financial statements for single entities and business combinations (Apply)

**CO3:** The Learners will be able examine account for transactions in line with international accounting standards (Analyse)

**Paper 3 Financial Reporting (Part-II)**

**2033UCHIFR**

**Course Objectives:**



**NagindasKhandwala College (Autonomous)**

1. To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the
2. To prepare financial statements of entities, including groups
3. To analyse and interpret those financial statements

**Course Outcomes**

**CO1:** The Learners will be able to define frameworks for financial reporting, account for transactions in line with international accounting standards (Remember)

**CO2:** The Learners will be able to solve problems on Preparation of Financial Statements (Apply)

**CO3:** The Learners will be able to examine financial statements as well as present financial statements for single entities and business combinations. (Analyse)

**Paper 4 Audit and Assurance (Part-I)**

**2034UCHIAA**

**Course Objectives:**

1. Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.
2. Demonstrate how the auditor obtains and accepts audit engagements, obtains an understanding of the entity and its environment, assesses the risk of material misstatement (whether arising from fraud or other irregularities) and plans an audit of financial statements.
3. Describe and evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations. Describe the scope, role and function of internal audit.

**Course Outcomes**

**CO1:** The learners will be able to explain the financial statement assertions and audit evidence, audit procedures, audit sampling and other means of testing, the audit of specific items, computer-assisted audit techniques, the work of others and not-for profit organizations (Understand)



**NagindasKhandwala College (Autonomous)**

**CO2:** The learners will be able to explain the purposes of sequence the concept of going concern written representations and the final review of audit finalization. (Understand)

### **Paper 5 Tax Planning**

**2035UCHITP**

#### **Course Objectives:**

1. To develop knowledge and skills in the understanding of the general legal framework within which international business takes place,
2. To specific legal areas relating to business,
3. To recognizing the need to seek further specialist legal advice where necessary.

#### **Course Outcomes**

**CO1:** The Learners will be able to identify essential elements of different legal systems (Remember)

**CO2:** The Learners will be able to identify different types of international business forms, (Remember)

**CO3:** The Learners will be able to identify legal implications relating to insolvency laws and understand corporate fraudulent and criminal behavior (Remember)

### **Semester IV**

### **Paper 1 Corporate and Business Law**

**2041UCHIBL**

#### **Course Objectives:**

1. To identify the essential elements of different legal systems including the main sources of law, the relationship between the different branches of a state's constitution, and the need for international legal regulation, and explain the roles of international organisations in the promotion and regulation of international trade, and the role of international arbitration as an alternative to court adjudication.
2. To recognise and apply the appropriate legal rules applicable under the United



**NagindasKhandwala College (Autonomous)**

Nations Convention on Contracts for the International Sale of Goods, and explain the various ways in which international business can be funded.

3. To recognise different types of international business forms.
4. To Distinguish between alternative forms and constitutions of business organisations.
5. To Recognise and compare types of capital and the financing of companies.
6. To Describe and explain how companies are managed, administered and regulated.
7. To Recognise the legal implications relating to insolvency law.
8. To Demonstrate an understanding of corporate fraudulent and criminal behaviour

**Course Outcomes**

**CO1:** The learners will be able to explain the essential element with the respect to business, international trade internal legal regulations and conflict of law, political and legal system, and alternative dispute resolution mechanism (Understand)

**CO2:** The learners will be able explain international business transaction (Understand)

**CO3:** The learners will be able to define the transportation and payment of business transaction (Remember)

**CO4:** The learners will be able to examine different types of capital and explain the elements of financing of companies (Analyse)

**CO5:** The learner will be able to explain legal implication relating to companies in crises (Understand)

**CO6:** The learner will be able to recognize the nature corporate fraudulent and criminal behavior (Remember)

**CO7:** The learner will be able to explain the role of director, discuss the appointment processer and distinguish between company meetings (Understand)

**Paper 2 Audit and Assurance (Part-II)**

**2042UCHIAA**

**Course Objectives:**

1. Identify and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing
2. Explain how consideration of subsequent events and the going concern principle can inform the conclusions from audit work and are reflected in different types auditor's report, written representations and the final review and report.



**NagindasKhandwala College (Autonomous)**

### **Course Outcomes**

**CO1:** The learners will be able to explain the audit frame work and regulations with respect to external audit, corporate governance, professional ethics, internal and governance. (Understand)

**CO2:** The learners will be able to demonstrate how the auditor obtain, except continued audit engagement, assess audit risk, fraud laws and regulations (Understand)

**CO3:** The learners will be able to explain internal control systems used and valuation on internal control system, the use and evaluation of internal control systems by auditors, tests of controls and communication on internal control (Understand)

### **Paper 3 Financial Management (Part-I)**

**2043UCHIFM**

### **Course Objectives:**

1. The objective of Financial Management is to develop the knowledge in financial management functions, stakeholders and impact on corporate objectives
2. To identify financial management environment for business and the role of financial markets and institutions
3. To describe and explain the working capital needs and funding strategies
4. To calculate investment appraisal

### **Course Outcomes**

**CO1:** The learners will be able to describe the role and purpose of the financial management function. (Understand)

**CO2:** The learners will be able to assess the impact of the economic environment on financial management. (Evaluate)

**CO3:** The learners will be able to apply working capital management techniques. (Apply)

**CO4:** The learners will be able to assess effective investment appraisal. (Evaluate)

### **Paper 4 Financial Management (Part-II)**

**2044UCHIFM**





**NagindasKhandwala College (Autonomous)**

**Course Objectives:**

1. To identify sources of business finance
2. To identify and explain modules of valuation of businesses, valuation of assets.
3. To describe the nature and types of risks and approaches to risk management.

**Course Outcomes**

**CO1:** The learners will be able to identify alternative sources of business finance. (Remember)

**CO2:** The learners will be able to measure the cost of capital and the factors which affect it (Analyse)

**CO3:** The learners will be able to apply principles of business and asset valuations. (Apply)

**CO4:** The learners will be able to apply risk management techniques in business. (Apply)

**Paper 5 E-Commerce**

**2045UCHIEC**

**Course Objectives:**

1. To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

**Course Outcomes**

**CO1:** The learners are introduced to the concept of e-commerce and m-commerce

**CO2:** The learners will now understand the nature, function, merits and demerits of e-business and the different e-applications used in e-business

**CO3:** The learners can now understand and further explore the various payment options along with the various security issues related to same

**CO4:** The learners are introduced to the legal and regulatory framework including the tools, laws as well as the digital records and their significance.



NagindasKhandwala College (Autonomous)

Semester V

**Paper 1 Strategic Business Reporting (Part-I)**

**1951UCHIBR**

**Course Objectives:**

1. Fundamental ethical and professional principles
2. The financial reporting framework
3. Reporting the financial performance of a range of entities

**Course Outcomes**

**CO1:** The learners will be able to apply fundamental ethical and professional principles to ethical dilemmas and discuss the consequences of unethical behavior (Apply)

**CO2:** The learners will be able to evaluate the appropriateness of the financial reporting framework and critically discuss changes in accounting regulation (Evaluate)

**CO3:** The learners will be able to apply professional judgment in the reporting of the financial performance of a range of entities (Apply)

**Paper 2 Strategic Business Reporting (Part-II)**

**1952UCHIBR**

**Course Objectives:**

1. Financial statements of groups of entities
2. Interpret financial statements for different stakeholders
3. The impact of changes and potential changes in accounting regulation

**Course Outcomes**

**CO1:** The learners will be able to demonstrate the financial statements of groups of entities (Understand)

**CO2:** The learners will be able to examine financial statements for different stakeholders (Apply)

**CO3:** The learners will be able to describe the impact of changes and potential changes in accounting regulation on financial reporting. (Understand)



NagindasKhandwala College (Autonomous)

**Paper 3 Introduction to Advanced Performance Management**

**1954UCHIPM**

**Course Objectives:**

1. To apply relevant knowledge and skills and to exercise professional judgement in selecting
2. To apply strategic management accounting techniques in different business contexts
3. To contribute to the evaluation of the performance of an organisation and its strategic development.

**Course Outcomes**

**CO1:** The learners will be able to apply strategic planning and control models to plan and monitor organisational performance. (Apply)

**CO2:** The learners will be able to assess relevant macro-economic, fiscal and market factors and key external influences on organisational performance. (Evaluate)

**CO3:** The learners will be able to identify relevant macro-economic, fiscal and market factors and key external influences on organisational performance. (Remember)

**CO4:** The learners will be able to evaluate the design features of effective performance management information and monitoring systems. (Evaluate)

**CO5:** The learners will be able to apply appropriate strategic performance measurement techniques in evaluating and improving organisational performance. (Apply)

**Paper 4 (a) Companies Acts, 2013**

**1954UCHICA**

**Course Objectives:**

1. To protect the interests of the investors by furnishing fair and accurate information in the prospectus.
2. To promote transparency and high standards of corporate governance.
3. To put strict restrictions on insider trading activities

**Course Outcomes**

**CO1:** The Learner will be able to describe the provisions of the Companies Act 2013 (Understand)



**NagindasKhandwala College (Autonomous)**

**CO2:** The Learners will be able to explain the company and corporate veil theory (Understand)

**CO3:** The Learners will be able to distinguish companies under the companies act 2013 (Analyse)

### **Paper 4 (b) Business Research Method**

**1953UCHIRM**

#### **Course Objectives:**

1. Describe and define business research.
2. Understand the purpose of the research exercise and the significance of choosing the appropriate unit of study to base the research
3. Identify the factors of that unit to study and also the variables that can impact the research
4. Formulate the research problem for the process of research
5. Understand how to brainstorm on the research problem to understand the problem completely.
6. Understand how to choose an appropriate method to gather the data for the research
7. Understand how to design and define the scale and sampling to be adopted for the research.
8. Understand how to choose the appropriate hypothesis to base the research on.
9. Understand how to prepare a detailed report to present the results of the research in a systematic manner with the appropriate citations, bibliography, and annexure and so on.

#### **Course Outcomes**

**CO1:** The learners will be able to describe business research. (Understand)

**CO2:** The learners will be able to explain the purpose of the research exercise and the significance of choosing the appropriate unit of study to base the research (Understand)

**CO3:** The learners will be able to identify the factors of that unit to study and also the variables that can impact the research (Remember)

**CO4:** The learners will be able to apply the research problem for the process of research (Apply)

**CO5:** The learners will be able to explain how to brainstorm on the research problem to understand the problem completely and how to design and define the scale and sampling to be adopted for the research (Understand)



**NagindasKhandwala College (Autonomous)**

**CO6:** The learners will be able to employ the appropriate hypothesis to base the research on and method to gather the data for the research. (Apply)

**CO7:** The learners will be able to describe to prepare a detailed report to present the results of the research in a systematic manner with the appropriate citations, bibliography, and annexure and so on. (Understand)

### **Paper 4 (c) Risk Management**

**1954UCHIRM**

#### **Course Objectives:**

1. To impart knowledge about evaluating.
2. To manage various risks in the business environment.

#### **Course Outcomes**

**CO1:** The learners will be able to define various types of risks and its implication in investment decisions (Remember)

**CO2:** The learners will be able to solve problems on risk management (Apply)

**CO3:** The learners will be able to identify the type of risks in the business environment. (Remember)

**CO4:** The learners will be able to analyse the type of risks in the business environment. (Analyse)

**Semester VI**

### **Paper 1 Strategic Business Leaders (Part-1)**

**1961UCHIBL**

#### **Course Objectives:**

1. In order to become a member of the ACCA, as a trainee accountant you will need to demonstrate that you have achieved nine performance objectives.
2. Performance objectives are indicators of effective performance and set the minimum standard of work that trainees are expected to achieve and demonstrate in the



**NagindasKhandwala College (Autonomous)**

workplace. They are divided into key areas of knowledge which are closely linked to the exam syllabus.

3. There are five Essential performance objectives and a choice of fifteen Technical performance objectives which are divided into five areas.

**Course Outcomes**

**CO1:** The learners will be able to apply excellent leadership and ethical skills to set the ‘tone from the top’ and promote a positive culture within the organization, adopting a whole organization perspective in managing performance and value creation. (Apply)

**CO2:** The learners will be able to evaluate the effectiveness of the governance and agency system of an organization and recognize the responsibility of the board or other agents towards their stakeholders, including the organization’s social responsibilities and the reporting implications. (Evaluate)

**CO3:** The learners will be able to evaluate the strategic position of the organization against the external environment and the availability of internal resources, to identify feasible strategic options. (Evaluate)

**CO4:** The learners will be able to analyze the risk profile of the organization and of any strategic options identified, within a culture of responsible risk management. (Analyse)

**CO5:** The learners will be able to apply appropriate information technologies and data analytics, to analyze factors affecting the organization’s value chain. (Apply)

**Paper 2 Strategic Business Leaders (Part-II)**

**1962UCHIBL**

**Course Objectives:**

The performance objectives which link to this exam are:

1. Ethics and professionalism (Essential)
2. Stakeholder relationship management (Essential)
3. Strategy and innovation (Essential)
4. Governance risk and control (Essential)
5. Leadership and management (Essential)
6. Evaluate investment and financing decisions (Technical)
7. Identify and manage financial risk (Technical)
8. Evaluate management accounting systems (Technical)
9. Plan and control performance (Technical)
10. Review and report on the finding of an audit (Technical)



**NagindasKhandwala College (Autonomous)**

### **Course Outcomes**

**CO1:** The learners will be able to identify strategic opportunities and strategic options within a framework of robust IT security controls. (Remember)

**CO2:** The learners will be able to Evaluate management reporting and internal control and audit systems to ensure compliance and the achievement of organization's objectives and the safeguarding of organizational assets (Evaluate)

**CO3:** The learners will be able to Apply high level financial techniques from Skills exams in the planning, implementation and evaluation of strategic options and actions. (Apply)

**CO4:** The learners will be able to give examples of success through innovative thinking, best in class strategies and disruptive technologies in the management of change; initiating, leading and organizing projects, while effectively managing talent and other business resources. (Understand)

**CO5:** The learners will be able to Apply a range of Professional Skills in addressing requirements within the Strategic Business Leader examination and in preparation for, or to support, current work experience. (Apply)

### **Paper 3 (a) International Business**

**1964UCHIIB**

### **Course Objectives:**

1. To familiarize students with concepts
2. To importance and dynamics of international business and India's involvement with global business.

### **Course Outcomes**

**CO1:** The Learners will be able to understand theoretical foundations of international business. (Understand)

**CO2:** The Learners will be able apply measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad. (Apply)

**CO3:** The Learners will be evaluate the complexities of international business and globalization from home versus host country, regional, and cultural perspectives. (Evaluate)



NagindasKhandwala College (Autonomous)

**Paper 3 (b) Introduction to Advanced Financial Management**

**1964UCHIIB**

**Course Objectives:**

1. To role of senior financial adviser in the multinational organization
2. To acquisitions and mergers
3. To corporate reconstruction and reorganization
4. To treasury and advance risk management technique

**Course Outcomes**

**CO1:** The learners will be able to describe the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders and the role of international financial institutions in the financial management of multinationals (Understand)

**CO2:** The learners will be able to evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally (Evaluate)

**CO3:** The learners will be able to Assess acquisitions and mergers as an alternative growth strategy (Evaluate)

**CO4:** The learners will be able to apply alternative corporate re-organization strategies (Apply)

**CO5:** The learners will be able to evaluate alternative advanced treasury and risk management techniques (Evaluate)

**Paper 3 (c) Goods and Service Tax**

**1964UCHIGS**

**Course Objectives:**

1. To provide basic knowledge about provisions of GST.
2. To eliminate the doubly taxation i.e. cascading effects of taxes on production and distribution cost of goods and services

**Course Outcomes**

**CO1:** The Learners will be able to explain the basic concepts of GST. (understand)





**NagindasKhandwala College (Autonomous)**

**CO2:** The Learners will be able to understand various terms related to Goods and Service tax (GST). (understand)

**CO3:** The Learners will be able discuss the concept of forward charge mechanism, reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime (understand)



NagindasKhandwala College (Autonomous)

**Ibcom PO CO Mapping Matrix – 2020-21**

Sem	subject	Course Code	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>Sem. 1</b>	FA	2011UCHIFA	*				*		*	*
	Accounting In Business	2012UCHIAB	*	*	*		*		*	
	Accounting with Tally	2013UCHIAT	*		*		*			
	Micro Economics	2014UCHIME	*		*	*			*	*
	Business Mathematics	2014UCHIMS			*	*	*			*
	Environmental Studies	2015UCHIES	*				*		*	
<b>Sem. 2</b>	Management Accounting	2021UCHIMA	*		*	*	*			*
	Performance Management	2022UCHIPM	*		*	*	*			*
	Course on Soft Skill	2023UCHISS		*	*		*			*
	Macro Economics	2024UCHIME	*		*				*	*
	Business Statistic	2024UCHIMS			*	*	*			*
	Business Communication	2025UCHIBC		*	*		*			*
<b>Sem. 3</b>	Taxation	2031UCHITX	*			*			*	*
	Financial Reporting (Part-I)	2032UCHIFR	*		*				*	*
	Financial Reporting (Part-II)	2033UCHIFR	*		*				*	*
	Audit and Assurance (Part-I)	2034UCHIAA	*		*				*	*
	Tax Planning	2035UCHITP	*		*				*	*
<b>Sem. 4</b>	Corporate and Business Law	2041UCHIBL	*		*	*	*		*	*
	Audit and Assurance (Part-II)	2042UCHIAA	*		*				*	*
	Financial Management (Part-I)	2043UCHIFM	*	*	*		*		*	*
	Financial Management (Part-II)	2044UCHIFM	*	*	*		*		*	*
	E-Commerce	2045UCHIEC	*		*	*	*		*	*
<b>Sem. 5</b>	Strategic Business Reporting (Part-I)	1951UCHIBR	*		*	*	*		*	*
	Strategic Business Reporting (Part-II)	1952UCHIBR	*		*	*	*		*	*



**NagindasKhandwala College (Autonomous)**

	Business Research Method	1953UCHIRM								
	Introduction to Advanced Performance Management	1954UCHIPM	*		*				*	
	Companies Acts, 2013	1954UCHICA	*		*	*	*		*	*
	Risk Management	1954UCHIRM	*		*		*		*	*
<b>Sem. 6</b>	Strategic Business Leaders (Part-1)	1961UCHIBL	*		*	*	*		*	*
	Strategic Business Leaders (Part-II)	1962UCHIBL	*		*	*	*		*	*
	International Business	1964UCHIIB	*		*		*		*	*
	Introduction to Advanced Financial Management	1964UCHIIB	*	*	*		*		*	*
	Goods and Service Tax	1964UCHIGS	*		*	*	*		*	*