

SAMARPAN ARTS AND COMMERCE COLLEGE GANDHINAGAR

UGC QUALITY MANDATE (28<sup>TH</sup> MARCH 2020)

LEARNING OUTCOMES BASED CURRICULAM FRAMEWORK

DEPARTMENT OF ACCOUNTANCY

Course Level Learning Outcomes of the Programme:

B.COM SEM -1:- C.C-103/S.E-101A

B.COM SEM-3:- C.E-201A/C.E -202A

B.COM SEM--: C.E-301A/C.E-302A

LOCF: (LEARNING OUTCOMES BASED CURRICULAM FRAMEWORK FOR UNDERGRADUATE EDUCATION)

DEPARTMENT OF ACCOUNTANCY

Course level learning outcomes of the programme:

**1. Nature and extent of the Course /programme:**

- 1. ACCOUNTING AS A SERVICE ACTIVITY.
- 2. ACCOUNTING AS A PROFESSION.
- 3. ACCOUNTING AS A SOCIAL FORCE.
- 4. ACCOUNTING AS A LANGUAGE (BUSINESS)
- 5. ACCOUNTING AS A SCIENCE OR ART
- 6. ACCOUNTING AS AN INFORMATIVE SYSTEM.

**2. Aims of the Course /programme:**

OUR AIMS TO PROVIDE STUDENTS WITH KNOWLEDGE TOOLS OF ANALYSIS AND SKILLS WITH WHICH TO UNDERSTAND AND PARTICIPATE IN MODERN BUSSINESS AND ECONOMIC WORLD

**3. Characteristic attributes of the Course /programme :**

- PURELY ECONOMIC AND BUSINESS ACTIVITY: The needs and wants of the masses give rise to the production of goods and the creation of services in an economy. ...
- CONTINUITY: ...
- AIMS AT PROFIT: ...
- CHALLENGING AND UNCERTAIN: ...
- CREATIVE AND EVER EVOLVING: ...
- CUSTOMER CENTERED: ...

➤ **SOCIALISATION:**

**4. Course /Programme level learning outcomes the programme:**

- **B.com SEM: 1 Applied from: 2019 – 20**
- **C.C 103: Accountancy.1**
- **S.E 101: Fin Accounting .1**
- **Out Comes**
  - **To enable the students to learn principles and concepts of Accountancy**
  - **Students are enabled with the Knowledge in the practical applications of accounting.**
  - **To enable the students to learn the basic concepts of Partnership Accounting.**
  - **To find out the technical expertise in maintaining the books of accounts.**
  - **To introduce students with accounting packages like tally.**
  - **To develop skill and knowledge among students in applications of internet in education of commerce.**
  - **Understand the Meaning and basic Components of a Computer System.**
  - **Knowledge of computer equipment including both hardware and software.**
  - **Use word-Processing software (MSWord) to solve basic information System Problems.**
  - **Able to maintain royalty and Joint Venture accounts.**
- **B.COM SEM 3**
- **CE 201.A COST Accounting**
  - **To understand Basic Cost concepts, Elements of cost and cost sheet.**
  - **Providing knowledge about difference between financial accounting and cost accounting.**
  - **Ascertainment of Material and Labor Cost.**
- **CE 202.A Corporate Accounting.1**
  - **This course aims to enlighten the students on the accounting procedures followed by the Companies.**
  - **Student's skills about accounting standards will be developed.**

- To make aware the students about the valuation of shares.
- To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company.
- **B.COM SEM 5**
- **C.C 301.A: Cost and Financial Accounting**
- Aimed to Familiarize the Concept of Cost Accounting.
- To Facilitate the idea and meaning of Material control with pricing Methods.
- Develop the knowledge about Remuneration and incentives
- Introduce the concept of overhead cost
- Define the various cost of product
- Determine basis for computing tender price of a product.
- **C.E 302.A: Management Accounting .1**
- To enlighten the Students thought and knowledge on Management Accounting.
- Helps to give Proper idea on Financial Statement analysis in practical point of view
- To introduce the concept of fund flow and cash flow statement.
- To provide knowledge about budget control keeping in mind the scope of the concept.
- To develop the know-how and concept of Marginal costing with practical Problems.
- Use business Finance terms and concepts when communicating

**5. Teaching-learning processes of the Course /programme :**

- Chalk and Talk
- Google class Room
- Smart Class
- G.D
- Flipped classroom
- Using social media to engage Students
- Students created media like podcasts videos or slideshows

**6. Assessment methods of the Course /programme:**

- **Assignment**
- **Project Work**
- **Weekly Test**
- **Internal Exam**