

B.Com (Accounting & Finance) First Year – Semester I

| S N | Learning Objectives | Learning Outcomes |
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| Financial Management I | | |
| 1. | To develop the knowledge of business finance and financial management decision. | Students would have a basic understanding of financial management |
| 2. | To learn different techniques and problem skills in area of time value of money, interests and annuity | Students would be able to solve problems in the time value of money, interests and annuity |
| 3. | To teach a sense of responsibility and a capacity for financial management for various sources of finance | Students would be able to utilize information by applying various sources of finance for variety of business. |
| 4. | To create awareness of the global environment for financial management. | Students would be able to understand the challenges of financial management in the present globalized era. |
| Financial Accounting -I | | |
| 1. | To offer in-depth knowledge of Valuation of Inventory as per Accounting Standards 2 | Students would understand Valuation of Inventory Methods applied by the various companies. |
| 2. | To make students understand Classification of Expenditure as Capital and Revenue | Students would be able to classify Capital expenditure and revenue expenditure. |
| 3. | To enable students to prepare Financial Accounts of Manufacturing Company | Students would develop skills of Preparation of Final Accounts of Manufacturing firms. |
| 4. | To enable students to prepare Departmental Accounts, Hire Purchase Accounting and Accounting Standards 1, 2 and 9. | Students would develop skills of preparation of departmental Accounts and allocation of their expenses/income among departments. Students would be able to do accounting and calculation of Hire Purchase transactions. |
| Business Economics I | | |
| 1. | To make the students understand the meaning and concepts of business economics and its functional relations. | Student would know about the uses of economic theory and quantitative methods to analyze the functioning of business enterprises. |
| 2. | To make student understand the root cause of economic problems. | Students would know how competitive markets organize the allocation of scarce resources and the distribution of goods and services. |
| 3. | To make student learn micro economics & its application to business. | Student would relate the basic economic theories and principles to current micro economic issues and evaluate related public policy. |
| Business Communication I | | |
| 1. | To understand the components of communication, its process and nature. | Students would know the structure and nature of communication. |
| 2. | To identify appropriate channels, modes and media depending on specific communication needs. | Students would get knowledge of constructing different types of messages, depending on the purpose of communication. |
| 3. | To recognize obstacles that comes in the communication process. And various ways to overcome them. | Once familiarized with the problems, students would learn how to overcome them so as to ensure smooth communication flow. |
| 4. | To understand conventions of formal correspondence. | Students would be more confident in entering a world of professional exchange of ideas. |
| 5. | To apply principles of effective writing. | Students would be equipped with the knowledge to write clear, crisp messages that cannot be misunderstood. |
| 6. | To get familiarized with business vocabulary and register. | Students would incorporate a diverse, corporate word usage that showcases professional acumen. |
| Business Environment (Commerce I) | | |

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| 1. | To understand the concept of business environment as well as internal and external components. | Students would understand the various internal and external factors affecting business. |
| 2. | To understand the Consumer Protection Act. | Students would understand their rights as a consumer. |
| | To inculcate business ethics and develop entrepreneurship skills. | Students would learn to be ethical in business and would be motivated to be entrepreneur. |
| 3. | To understand the concept of Corporate Social Responsibility and Social Audit. | Students would be able to understand why CSR activities are important and relevance of social audit. |
| 4 | To study about the effects of international environment in India-WTO, MNCs, TNCs, FDI. | Student would relate the effects of international environment in India. |

Cost Accounting-I

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| 1. | To make aware about cost structure and cost elements. | Students would be able to define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost. |
| 2. | To make students understand various aspects of material control & wastage. | Students would be able to determine various levels of material i.e. reorder level, minimum level, maximum level & EOQ for managing working capital. |
| 3. | To make students understand various aspects of labor control. | Students would be able to use methods of time-keeping & time-booking and manage idle & overtime, calculation of wages, incentives and calculation of employee cost to the company. |
| 4. | To make students understand classification of overheads & methods of absorption. | Students would be able to understand the features of overhead or indirect cost of production and basis of allocation and apportionment. |

Foundation Course I

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| 1 | To make students understand the multi-cultural diversity of Indian society | Foundation Course 1 helped students to learn about diverse nature of the Indian society. |
| 2 | To make students understand the concept of disparity | Students would understand social & economic disparity |
| 3 | To make students aware about causes and effects of conflicts | Students would learn about factors leading to conflicts and their impact on the society. |
| 4 | To make students understand the structure of the Constitution | Students would learn about various provisions of the constitution. |

B.Com (Accounting & Finance) First Year – Semester II

Business Mathematics

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| 1. | To make the students understand basics of mathematics and its uses in the areas of business. | Students would be able to apply basic terms of mathematics in solving practical problems in field of business. |
| 2. | To help students use percentages, ratios, and proportions for business applications such as discounts, markups, and markdowns, and be able to differentiate which math methods should be used for different problems. | Students would be able to solve problems in the areas of percentages, ratios, and proportions for business applications and on discounts, markups, and markdowns. |
| 3. | To enable students to use simple and compound interest to do business calculations such as value of money, maturity value, promissory notes, present value, and future value and be able to differentiate which math method should be used | Students would be able to solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit. |

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| | for different problems | |
| 4. | To enable students to independently solve problems. | Students would connect acquired knowledge and skills with practical problems. |
| Financial Accounting II | | |
| 1. | To make the students understand various problems on Preparation of Final Accounts of Proprietary Trading Concern | Students would be able to solve problems in the areas of Preparation of Final Accounts of Proprietary Trading Concern |
| 2. | To make the students understand accounting for Consignment Transactions | Students would be able to solve problems in the areas of Consignment Transactions |
| 3. | To make the students understand accounting for Branch | Students would be able to solve problems in the areas of Branch Accounting. |
| 4. | To make the students understand the process of Fire Insurance Claims and calculation of Loss of Stock by Fire. | Students would be able to connect acquired knowledge and skills in solving practical problems on calculation of Loss of Stock by Fire. |
| Auditing – I | | |
| 1. | To make the students understand auditing and its types. | Students would be able to understand what is Auditing, types of Auditing and role of Auditor. |
| 2. | To make the students understand audit plans and how programmes are prepared. | Students would be able to do Audit Planning , and be aware of Procedures and Documents to be maintained. |
| 3. | To make the students understand Auditing Techniques and Internal Audit, Internal Control. | Students would be able to apply Techniques of Auditing, Internal Control and Internal audit . Students will have fair idea of Auditing and the above knowledge will be helpful to them for Articleship under Chartered Accountants. |
| Business Communication – II | | |
| 1. | To enable students to learning requisite skills to be better equipped at group and oral communication. | Students would be more confident in presenting ideas to a group of people, as well as working in a group. |
| 2. | To make students understand conventions of formal correspondence. | Students would be more confident in entering a world of professional exchange of ideas. |
| 3. | To help students walking through the various stages of one's career at an organization, via interviews, meetings, etc. | Students would be aware of the do's and don'ts while working as a professional. |
| 4. | To enable students to apply the principles of effective writing | Students would be infused with a new set of writing skills required for better communication with varied types of organizations |
| 5. | To enable students to understand the workings of communication, from an intra level, to outside the organization. | Students would learn the intricacies of company image, maintained through communication through Media, CSR. |
| Foundation Course II | | |
| 1 | To make students understand the concept of Globalization- its causes and effects | Students will understand issues related to globalization |
| 2 | To make students understand the concept of Human Rights | Students will be sensitised regarding Human Rights issues. Interaction with NGOs will add to better understanding. |
| 3 | To make students understand the concept of Environment | Students will be aware of environmental and sustainability issues. |
| 4 | To make students understand the concept of stress and ways to overcome it | Students will be equipped to manage stress and stress related issues. |
| Innovative Financial Services | | |
| 1. | To make students understand what are the traditional and modern financial services available in India. | Students would understand the various financial services available in India. |
| 2. | To make students understand the difference between hire purchase and lease finance. | Students would be able to understand and solve hire purchase and lease problems. |
| 3. | To make students understand the primary and secondary market and its working. | Students would be able to understand the rules, regulations and practical working of the stock market. |

Business Law I

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| 1. | To enable students to understand the legal framework of Indian Contract Act, 1872. | Students would understand which contracts are valid and special contracts. |
| 2. | To enable students to understand the Consumer Protection Act. | Students would understand their rights as a consumer. |
| 3. | To enable students to understand what is considered as sale of goods under a contract of sale. | Students would be able to understand the various terms in which sale can be made. |
| 4 | To enable students to understand various negotiable instruments used by business. | Student would relate the theoretical knowledge and take sufficient care while using negotiable instruments. |