

### S.Y. B COM (SEM III)

S.N.	Learning Objectives	Learning Outcomes
<b>Accounting and Financial Management III</b>		
1.	To make the students understand the concept of Amalgamation , preparation of Accounts of Accounting for Amalgamation of Partnership Firms and its accounting effect.	Students would be able to Account for Amalgamation of Partnership Firms
2.	To make the students understand the concept of Piecemeal Distribution of Cash and the procedure and steps involved in preparing the Statement of Distribution of Cash	Students would be able to prepare Statement of Piecemeal Distribution of Cash
3.	To make students understand the nitty-gritties of preparation of Partnership Final Accounts in case of Admission, retirement and death of a Partner	Students would be able to prepare Final Accounts of a Partnership Firm in case of Admission, retirement and death of a Partner
4.	To help the students understand the need, procedure, accounting effects and treatment for Conversion of a Partnership Firm into a Limited Company	Students would be able to Account for Conversion of a Partnership Firm into a Limited Company
<b>Management Accounting</b>		
1.	To help students learn the basic concepts and importance of Management Accounting	Students understand the significance of basic concept, importance & Functions of Management Accounting
2.	To help the students analyze and interpret	Students learn Vertical format of

	financial statements.	Balance Sheet and Profit & Loss Account and also Trend Analysis, Comparative Analysis and also Common Size Statement.
3.	To make students understand the various ratios and its interpretation.	Students learn the Importance of Ratio Analysis and its classification.
4.	To help the students estimate working capital with the help of data given.	Students learn Working Capital Management with types, functions and statement of estimated Working Capital.
5.	To help the students understand the budgeting of capital expenditure by using various methods.	Students learn Capital Budgeting and various methods of Capital Budgeting such as Pay Back Period method, Net Present Value method, Profitability Index method and Average Rate of Return method.

### **Commerce III - Management Functions and Challenges**

1.	To Orient the students on the conceptual knowledge of management	The students ability to manage is enhanced
2.	To Build awareness of the evolution of management	Practical application of management styles
3.	To enhance the management application skills of students	Familiarity with management functions.

### **Business Economics III**

1.	To help students to understand basic macroeconomic theories and models.	Students would understand fundamental principles of macroeconomics.
2.	To make the students understand how an economy as a whole works from the Keynesian perspective.	Students would learn concepts of effective demand, investment and consumption and would be able to see the relevance of the theory in the developing countries.
3.	To familiarize students with theories of ISLM, Phillips Curve and its application in the real world.	Students would learn the impact of supply side economics using case studies
4.	To equip students with the features of	Students would know the effects of

	inflation and its remedies along with theories of demand and supply of money.	public policies on the control of inflation and the various approaches to liquidity approach.
<b>Business Law I</b>		
1	To provide students a brief idea about formation and validity of a contract.	Students would be aware of the essentials and legal rules regarding Contract Act.
2	To provide students a brief description on types of contracts and its performance.	Students would learn the concept of performance, discharge and remedies on breach of contract.
3	To familiarize students with special contracts.	Students would be aware of the essentials, parties, rights and duties of such parties to the contract.
4	To familiarize students with the formation of contract of sale of goods.	Students would learn the rights of unpaid seller.
5	To provide students a brief idea about various types of negotiable instruments.	Students would learn the essence of such instruments and the miscellaneous provisions incidental thereto.
<b>Advertising I</b>		
1	To give a conceptual understanding on the basics of advertising and its benefits to business firms	The students will get a clarity on the basics of advertising and its importance to firms and consumers
2	To emphasize the role of ad agencies in creating successful ad campaigns for the companies	The students will get acquainted with the different services provided by an ad agency and the strategies executed by them
3	To give an essence of the various career opportunities in the field of advertising	Students who wish to pursue their career in Advertising industry will get an idea about the different career options available to them
4	To discuss about the ethical, social, economic and cultural aspects in advertising	The students will be exposed to the various social, ethical issues facing advertising industry in the present scenario and its impact on the society
<b>Foundation Course</b>		
1	To provide a brief idea on various constitutional and legal rights of the socially under privileged	Students would develop empathy and be better sensitized towards various social issues.

2	To educate students on various aspects of disaster and the steps in disaster management	Students would get clarity on different types of disasters and the precautions and actions to be taken when disaster hits.
3	To foster interest in science and technology which is not a part of hard core commerce syllabus	The topic would help to develop scientific temper in commerce students
4	To help students to fine tune the various aspects of communication	Students would understand the nuances of communication in formal and informal settings

### S.Y. B COM (SEM IV)

S.N.	Learning Objectives	Learning Outcomes
<b>Accounting and Financial Management IV</b>		
1.	To make the students understand the concept of a Company, preparation of Company Accounts and its accounting effect.	Students should be able to understand various terms related to a Limited Company
2.	To make the students understand the concept of Redemption of Preference Shares and the procedure and steps involved in Redemption of Preference Shares	Students should be able to Account for Redemption of Preference Shares and the procedure involved.
3.	To make the students understand the concept of Redemption of Debentures and the procedure and steps involved in Redemption of Debentures	Students should be able to account for Redemption of Debentures and the process for the same.
4.	To help the students understand the need, procedure, accounting effects and treatment for Profit Prior to Incorporation of a Company	Students should be able to calculate Profit Prior to Incorporation of a Company
<b>Auditing</b>		

1.	To introduce the concept of auditing to the students.	Students would be able to understand the basic terms and concepts related to auditing.
2.	To make the students understand the objectives, importance and the process of audit planning, preparation of an audit program and audit working papers.	Students would be able to understand the purpose, objectives and importance of planning an audit. They should also be able to understand the contents of audit working papers along with the factors to be kept in mind while preparing the audit program.
3.	To make students understand the various auditing techniques and the basic concepts related to internal auditing.	Students would be able to understand various concepts related to auditing techniques like audit sampling, test check, materiality as well as understand the basic concepts related to internal audit.
4.	To help the students understand the auditing techniques of vouching and verification in detail.	Students would be able to understand the auditing technique of vouching of various transactions in relation to incomes, expenses etc. and auditing technique of verification as regards balance sheet items.
<b>Commerce IV- MANAGEMENT : Production and Finance</b>		
1	To Orient the students on the conceptual knowledge of quality , production management and financial management.	The students ability to comprehend concepts in quality, production and financial management is enhanced.
2	To Build awareness of the trends in quality , production and financial management.	The students ability to apply the concepts to practical applications is improved.
3	To enhance the operating knowledge of stock markets , commodity markets and derivative markets.	Decision making on vital aspects of finance gets developed.
<b>Business Economics IV</b>		

1	To help students understand the role of Government in an economy with respect to efficiency, welfare, social advantage and provision of public goods.	Students would learn the importance of Government through various theories.
2	To orient students with the sources of Public Revenue and the means of shifting tax burden	Students would understand the economic and redistributive impact of taxation in the economy
3	To familiarize students with theories of Public Expenditure and the significance of Public Debt	Students would learn the effects of Public spending on production, consumption and stabilization.
4	To orient students with the principles of Fiscal finance and the Budget.	Students would know about Fiscal Responsibility and other Financial Relations between the Centre and State Governments.
<b>BUSINESS LAW II</b>		
1	To provide students a brief description on formation of a company and procedure of its incorporation.	Students would learn the various provisions governing such companies.
2	To provide a brief idea on types of meetings conducted in companies.	Students would be aware of the members of the company and provisions governing convening of different types of meetings.
3	To familiarize students with Indian Partnership Laws.	Students would learn the formation, dissolution of partnership and provisions incidental thereto.
4	To provide students an overview of laws relating to Consumer Protection and Competition Act.	Students would be aware of the rights of consumers and remedies for unfair trade practices.
5	To provide students a brief idea on categorization of creativity and technical know-how under IPR laws.	Students would learn the procedure for registration of IPR and to protect it from infringement of their rights.
<b>Advertising IV</b>		
1.	To familiarize the learners with the different traditional and new age media used in advertising	The learners would be able to understand the pros and cons of the various media used in advertising
2.	To give an idea about the planning process and the steps involved in planning an ad	The learners would know the process in planning an ad campaign

	campaign	
3.	To make the learners understand the role and importance of creativity in advertising	The learners would understand role and various creative aspects involved in making an ad campaign
4.	To acquaint the learners with the execution of advertisements and discuss the techniques of evaluating an ad campaign	The learners would be well versed with the various execution styles and evaluation techniques of an ad campaign
<b>Foundation Course IV</b>		
1	To provide a brief description on provisions governing consumer protection law	Students would be aware of the rights of consumers and remedies in relation to unfair trade practices
2	To sensitise students towards various ecological issues	students would develop a deeper understanding of ecological issues and would motivate them to be a part of environmental conservation
3	To introduce various technologies used in day to day life.	Students would develop curiosity in the application of science in everyday life
4	To provide necessary life skills such as time management, goal setting etc.	The topics would equip them with necessary life skills.