

B.Com programme course (CBCS Revised) :

(Effective from 2022-2023)

Semester-I

Course DSC-1:Financial Accounting

Course objectives : The objective of this course is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Course outcomes : On the successful completion of the course,students will be able to

1. Acquire the basic knowledge on accounting concepts, conventions and the basics of Accounting Standards.
2. Revisit and strengthen fundamental accounting principles and processes, learn relevant accounting standards, accounting treatment for depreciation and other special transactions culminating in the preparation of financial statements of non-corporate and corporate business entities.
3. Obtain an understanding of practical aspects of accounting including in the areas of branch, hire-purchase, joint ventures, consignments ,dissolution of partnership firms and many others.

Course DSC-2: Management Principles and Applications

Course objectives : The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Course outcomes : On the successful completion of the course, students will be able to

1. To understand the concept and importance of management and evolution of management thoughts.
2. Be familiar with strategic planning, environmental analysis technique, decision making and organising.
3. Acquire knowledge on directing, motivation theories, staffing,leadership,communication and controlling.

Semester-II

Course DSC-3: Corporate Accounting

Course objectives : The objective of the course is to help the students to acquire the conceptual knowledge of corporate accounting and to learn the techniques of preparing the financial statements.

Course outcomes : On the successful completion of the course, students will be able to

1. Learn Accounting for share capital, debentures and can prepare the profit and loss account, and balance sheet of corporate entities.
2. Do valuation of Goodwill and valuation of shares of a company.
3. Have an insight about the concepts and accounting treatment as per accounting standard in regard to amalgamation of companies.
4. Prepare the consolidated balance sheet with one subsidiary company and calculation of different types of Accounting Ratios and their implications.
5. Prepare the cash flow statement as per Indian Accounting Standards.

Course DSC-4: Business Law

Course objectives : The objective of the course is to impart basic knowledge of the important business legislation along with relevant case laws.

Course outcomes : On the successful completion of the course, students will be able to

1. Learn about the Indian contract Act, 1872
2. Have a comprehensive knowledge about the sales of goods act 1930, Partnership Laws and Consumer Protection Act, 1986.

Semester-III

Course DSC-5: Business Mathematics

Course objectives : The objective of the course is to familiarise the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

Course outcomes : On the successful completion of the course, students will be able to

1. Understand Algebra of matrices, calculation of values of determinants upto 3rd order.
2. Know mathematical functions and their types, concepts of differentiation and maxima and minima of functions.
3. Compute simple and compound interest rates of interest and compounding and discounting of a sum using different types of rates.
4. Measures of central tendency, measures of variation and know simple linear correlation analysis.

Course DSC-5: Corporate Laws

Course objectives : The objective of the course is to impart basic knowledge of the provisions of the Companies Act, 2013 and the Depositories Act, 1996. Students will also get to know several case studies involving issues of corporate laws.

Course outcomes : On the successful completion of the course, students will be able to

1. Understand the administration of company law, national company law, characteristics of a company and different types of companies
2. Have a clear idea on MOA and AOA and red-herring prospectus.
3. Gain knowledge about the company's board of management and meetings.
4. Learn about company account, audit and dividend.
5. Know about the concept and mode of winding up of the company.

Course SEC(P)-1: Entrepreneurship

Course objectives : The objective of the course is to orient the learner towards entrepreneurship as a career option and to imbibe creative thinking in their behavior.

Course outcomes : On the successful completion of the course, students will be able to

1. To acquire the knowledge on elements, importance and dimensions of entrepreneurship.
2. To acquire knowledge on availability and access of finance, marketing assistance and technology for new ventures.
3. To be familiarised with the concept and role of Industries, Entrepreneurs Association and Self-Help Group.
4. To analyse the importance of business plan, project proposal, designing business process, preparation of project report.

5. To get the clear picture on how to mobilise resources for start-up. Preliminary contracts with the vendors, suppliers and basic start-up problems.

Semester-IV

Course DSC-7: Cost Accounting

Course objectives : The objective of the course is to acquaint the students with the basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book-keeping systems.

Course outcomes : On the successful completion of the course, students will be able to

1. To understand the cost concepts and classifications, elements of cost, role of a cost accountant in an organisation.
2. Have clear idea on unit costing, job costing, contract costing, process costing.
3. Gain knowledge about reconciliation of cost and financial accounts.

Course DSC-8: Auditing and Corporate Governance

Course objectives : The objective of the course is to provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of corporate governance and corporate social responsibility.

Course outcomes : On the successful completion of the course, students will be able to

1. To understand the classification of audit, audit planning and procedure.
2. Have clear idea on company auditor.
3. Gain knowledge about special areas of audit such as cost audit, tax audit and management audit.
4. Have an insight about corporate governance reforms, major corporate scandals in India and abroad.
5. Learn about business values and ethics, approaches and practices of business ethics, corporate ethics, concept of corporate social responsibility, relationship of CSR with corporate sustainability, CSR and business ethics, CSR and corporate governance, CSR provisions under the Companies Act, 2013.

Course SEC(P)2: E-Commerce

Course objectives : The objective of the course is to enable the students to become familiar with the mechanism of dealing with the business transaction through electronic means and the security mechanism.

Course outcomes : On the successful completion of the course, students will be able to

1. Understand e-commerce, e-commerce business models.
2. Learn about the dynamics of world wide web and internet, building and launching e-commerce website
3. Obtain knowledge on security and encryption of e-commerce, IT Act 2000 and cyber- crimes
4. Have an insight on models and methods of e-payment, online banking and online business transactions.

Semester-V

Course DSE(P)1A: Income Tax Laws and Practice in India

Course objectives : The objective of the course is to provide basic knowledge and equip students with application of principles and provisions of Income Tax Act, 1961 and the relevant rules.

Course outcomes : On the successful completion of the course, students will be able to

1. Know the concept of assessment year, previous year and residential status while calculating the income under different heads.
2. Compute the income from salary, house property.
3. To get the clear picture on calculation of income from differentiating between business and profession.
4. Compute the income from capital gains, total income and carry forward of losses.
5. Calculate the tax liability of individual and the firm.

Course DSE(P)1(b): Human Resource Management

Course objectives : The objective of the course is to acquaint students with the procedures and principles of managing human resources of an organisation.

Course outcomes : On the successful completion of the course, students will be able to

1. Know about the concept and function of human resource management.

2. Built an understanding of human resource planning, various concept and process of recruitment, selection, placement and induction.
3. Learn the concept and importance of training and executive development, challenges of career development, career planning and managing the work situation and career management.
4. Obtain knowledge about modern techniques of performance appraisal, potential appraisal and employee counselling, importance of employee health and safety, employee welfare, social security, industrial relations and industrial disputes and management of grievances

Course DSE(P)2(a): Management Accounting

Course objectives : The objective of the course is to impart knowledge among the students about the use of financial, cost and other data and their analysis for the purpose of managerial planning and decision making.

Course outcomes : On the successful completion of the course, students will be able to

1. Understand the Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management.
2. Know Budgeting and Budgetary Control and different types of budgeting.
3. Learn Meaning of standard cost and standard costing.
4. Do Cost- Volume-Profit Analysis, Break-even analysis-algebraic and graphic methods.
5. Learn Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations, Acceptance or Rejection of special/export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down and Major factors influencing pricing decisions, various methods of pricing.

Course DSE(P)2(b): Computerised Accounting and Systems

Course objectives : This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

Course outcomes : On the successful completion of the course, students will be able to

1. Deal with Computerized Accounts by using any popular accounting software and Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, and Cash Flow Statement.
2. Learn about Filing of income tax returns: Manually, On-line filing of Returns of Income; TDS.
3. Develop understanding about Auditing in Computerized Accounting system.

Course GE (P)- Elementary concepts of Micro and Macro economics

Course objectives : The course aims at providing the student with knowledge of basic concepts of the micro and macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

Course outcomes : On the successful completion of the course, students will be able to

1. To learn the determinants of demand, determinants of Supply, Market equilibrium and price determination.
2. Learn about Consumer's preferences, Consumer's equilibrium.
3. To know the dimensions of Perfect competition and Imperfect competition
4. To acquire knowledge on different aspects of macro economics
5. To be familiarize on the role of Inflation, unemployment and open economy

Course SEC (P) 3: Computer Applications in Business

Course objectives : To provide computer skills and knowledge for commerce students and to enhance the student understanding and usefulness of information technology tools for business operations.

Course outcomes : On the successful completion of the course, students will be able to

1. Learn word processing concepts, Use of Templates, Working with word document and Create Business Documents.
2. Prepare presentations for business purpose.
3. Handle Spreadsheet, Manage worksheets like Formatting, Entering data, Editing, and Printing a worksheet and also Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs
4. Create spreadsheet in the area of Loan and Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting, Graphical representation of data, Frequency distribution and its statistical parameters, Correlation and Regression.

Semester-VI

Course DSE (P)-3 (a) Goods and Services Tax and Customs duty

Course objectives : The course aims at providing the student with knowledge of basic concepts of Indirect taxes as prevail in India. .

Course outcomes : On the successful completion of the course, students will be able to

1. Understand the Concept, features and principles of indirect taxes.
2. Have clear idea and clarity in GST Laws.
3. Learn about Customs Law as contained in the Customs Act, 1962 and the Customs Tariff Act, 1975.

Course DSE (P)-3 (b) Principles of Marketing

Course objectives : The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Course outcomes : On the successful completion of the course, students will be able to

1. Learn about Nature, scope and importance of marketing, Evolution of marketing and marketing environment.
2. Understand about the Consumer Behaviour, Factors influencing consumer buying behaviour and in details Market segmentation.
3. Have detail knowledge on Product classifications, Branding, packaging and labelling, Product-Support Services, Product life-cycle, New Product Development Process, Consumer adoption process.
4. Have clear picture on product Pricing, Factors affecting price of a product, Pricing policies and strategies and Channels of distribution.
5. Gain insight on Nature and importance of promotion and Recent developments in marketing.

Course DSE (P)-4 (a) Financial markets, institutions and financial services

Course objectives : To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.

COURSE OUTCOMES

After the completion of the course student are expected to –

1. Understand the financial markets and institutions as well as An overview of Indian financial system
2. Learn the Role of central bank in money market and an overview of Capital market.
3. Have insight about role of commercial banks in project finance and working capital finance, an overview and role of Development Financial institutions (DFIs) in Indian economy.
4. Learn about Overview of financial services industry and Regulatory framework relating to merchant banking in India.
5. Understand the issues of land reforms, and their impact on Indian agriculture.

Course DSE (P)-4 (b) Banking and Insurance

Course Objectives : To impart knowledge about the basic principles of the banking and insurance Contents.

Course outcome :

After the completion of the course students are expected to-

1. Learn Origin and growth of commercial banks in India, Financial Services offered by banks, changing role of commercial banks, types of banks.
2. Have an insight about Principles of sound lending, Secured vs. unsecured advances, Types of advances, and Advances against various securities.
3. Be familiar with internet banking.
4. Know about different basic concept involved in Insurance like Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, contribution and Types of insurance such as Life and Non-life, as well as functions and Role of IRDA, Online Insurance.

Course GE(P)-2: Business Statistics

Course Objectives : The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

Course Outcome : After the completion of the course students are expected to-

1. Understand the Nature and Classification of data, Measures of Central Tendency, Measures of Variation, Skewness meaning, Concept of Kurtosis.
2. Be familiar with the concept of Probability and Probability Distribution, Simple Correlation and Regression Analysis, Meaning and uses of index numbers, Construction of consumer price indices, Important share price indices including BSE SENSEX and NSE NIFTY.
3. Acquire the knowledge of Time Series Analysis and Concept of Sampling, Sampling distributions and Theory of Estimation.

Course SEC (P)-4: Business Communication

Course Objectives : To equip students of the B.Com course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Course Outcome : On the successful completion of the course, students will be able to

1. Understand the detailed idea of Communication and Barriers to Communication.
2. Know clearly the methods and techniques regarding Business Correspondence such as Letter Writing, presentation, Inviting quotations, Sending quotations, placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter - office Memo, Notices, Agenda, Minutes.
3. Learn about how to write Business Reports.
4. Learn about various methods and techniques of Oral Presentation.