

**B.Com**  
**2019-20**

**I Semester**

**Financial Accounting**

1. Acts as a foundation for students which enable them to learn from the basics of accounting in an organised and systematic way.
2. Enables students to gain knowledge of financial accounts and enhance their skills for recording the business transactions.

**Business Dynamics and Entrepreneurship**

1. Helps students to understand the conceptual framework of management and to know about the entrepreneurial culture and industrial growth to manage 21<sup>st</sup> century organizations.
2. Makes students understand the various managerial functions and the art of Human Resource Management.
3. It also provides an insight to entrepreneurship and various schemes initiated by the Government to encourage entrepreneurship.

**Indian Financial Institutions and Markets**

1. To give the students a conceptual framework of Indian Financial System, financial markets and their operations.
2. Familiarize the students about Regulatory Authorities and Monetary Policy tools used by them to balance the economy.

**Corporate Structure and Administration**

1. Familiarizes students with various laws under Indian Companies Act 2013, formation of companies according to the Act and different types of companies.
2. It enables the students to gain in depth knowledge on structure and administration of domestic and global companies.

**Practical on Skill Development**

1. Equip students with the practical knowledge about hire purchase agreement and interest calculation, collection of transactions relating to branch account and departmental stores.
2. Familiarizes students with various organizational structures of companies and with the achievement of a few successful entrepreneurs,

3. Enables them to understand preparation of project report and format of business plan, and to know the process of PMKVY registration with PMKVY forms.
4. Enables students to understand the structure of Indian Financial System, Commercial banks, RBI and Financial Markets and make them familiar with drafts, cheques with MICR technology and process for opening different accounts.
5. Enables students to understand drafting of Memorandum of Association and Articles of Association, Company meeting notice and exposes students to company's organisation structure and preparation of prospectus.

## **II Semester**

### **Advanced Financial Accounting**

1. Enables students with accounting standards and familiarizes them with accounting procedures for different types of business.

### **Banking Operations and Innovations**

1. Familiarizes students with operations and innovations in banking sector.
2. Helps students comprehend the importance of banks which acts as a intermediary to channelize money to various productive activities through its functions.

### **Modern Marketing**

1. Enables students to understand the dynamics of marketing of products and services, marketing mix, digital marketing and its challenges.
2. Students are exposed to the concept that emphasizes selling products as per consumer needs rather than sell what is produced.

### **Methods and Techniques for Business Data Analysis**

1. Equips students with basics of mathematics and develops analytical skills for solving practical problems.
2. Enables students to gain knowledge of mathematics and its practical application in business.

### **Practicals on Skill Development**

1. Enables students get practical knowledge on claiming insurance, preparation of consignment account, drafting of joint venture agreements, collection and recording of royalty account.
2. Familiarizes students with applications of opening a bank account and obtaining bank loans, forms of RTGS, credit and debit cards and drafting specimens of travelers/gift

cheque.

3. Helps students understand consumer behavior in buying a product, development of strategies for new products, preparing advertisement copies and concepts of digital marketing.
4. Enables students apply mathematical concepts in analyzing business data and find solutions to various practical situations such as interest calculation for deposits and loans, preparation of matrices for railway reservation etc.

### **III Semester**

#### **Corporate Accounting**

1. Enable students to have awareness about the Companies Act.
2. Helps students build practical knowledge about the valuation of share, goodwill and maintain company final accounts.

#### **Financial Management**

1. Introduces students to practicalities and application of financial management in which firms operate.
2. Enables students to understand the financing decisions related to capital structure, capital budgeting and working capital management.

#### **Business Ethics**

1. Promotes understanding of ethical conduct among student community.
2. Helps students to enhance awareness and ability to introspect, their values and personal decisions at workplace.

#### **Quantitative Analysis for Business Decision-II**

1. Familiarize the students about basics of various statistical tools and its applicability for decision making in business.
2. To enable students understand the importance of statistical tools in research.

#### **Public Relations and Corporate Communication**

1. Enables students to know the importance of soft skills required and empower them with employability skills.
2. Provides knowledge on Goal Setting, Career Planning, Stress Management and Time Management.

## **IV Semester**

### **Advance Corporate Accounting**

1. Enables students to develop awareness about Corporate Accounting and latest provisions of Companies' Act.
2. Familiarizes students with accounting treatments in redemption of preference shares, mergers and acquisitions.

### **Cost Accounting**

1. Acquaint students with various cost concepts and importance of controlling overall cost which is a vital aspect to achieve the objectives of modern business.
2. Enables students to understand various methods of material issues, labour remuneration, allocation and apportionment of overheads and also preparation of reconciliation statements.

### **E-business and Accounting**

1. Provides students with the conceptual knowledge about Electronic business, infrastructure and payment mechanisms used by business organizations.
2. Enables students gain practical knowledge about Tally software which aims at providing information related to maintaining accounts in the accounting and inventory software.

### **Stock and Commodity Market**

1. Exposes students into the working mechanism of financial institutions and markets in the Indian Economy.
2. Provides a conceptual framework of stock and Commodity Markets, the regulatory authorities and players in the market.

### **Principles of Event Management**

1. Exposes students to various concepts of the Event Management Industry and different types of events.
2. Enables students to understand the management skills and competencies required to be a successful event manager.

## **V Semester**

### **Entrepreneurship Development**

1. Helps create entrepreneurial awareness among students and motivate them to develop a mindset for choosing entrepreneurship as a career.
2. Familiarize students about the process right from preparation of business plan to steps involved in formation of small industries and financial assistance available.

### **International Financial Reporting Standards**

1. Enables students to understand the need for convergence of Indian Accounting Standards with International Financial Reporting Standards.
2. Helps students to understand Ind Accounting Standards compliance by the companies in preparing and presenting their financial statements.

### **Income Tax-I**

1. Familiarizes students to various provisions of Income Tax Act, 1961 relating to Income of Individuals.
2. Helps students to assess the income tax of an individual under Salaries and House Property according to Income Tax provisions.

### **Costing Methods**

- Enables students to get an understanding of Cost Accounting concepts and computing cost of goods.
- Gives insight on significance of costing and categories of costing.

### **Elective Subjects – Accounting and Taxation Group**

#### **Advanced Accounting**

1. Familiarizes the process and preparation of accounts of different types of organizations.
2. Enable students to analyze the process of inflation and investments accounts.

### **Goods and Services Tax**

1. Equips students with the principles and provisions of Goods and Services Tax (GST), which was implemented from 2017 under the notion of One Nation, One Tax.
2. Provides an insight into practical aspects and how to apply the provisions of GST Laws to various situations.

### **Elective Subjects- Finance Group**

#### **International Financial Management**

1. Exposes students to the functioning of finance in the corporate world.
2. Helps students appreciate the role and purpose of financial management function within a business with regards to making important financial decisions like capital budgeting, working capital, inventory management, risk management techniques etc.,

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### **VI Semester**

#### **Business Regulation**

1. Creates an understanding of the Legal Environment of Business.
2. Enables students to apply basic legal knowledge to business transactions and common issues of relevance faced by the business organization.

#### **Principles and Practice of Auditing**

1. Provides knowledge of principles and methods of auditing and their applications.
2. Helps student understand various concepts related to internal control and audit, vouching,

verification and valuation of assets and liabilities in a business organisation.

### **Income Tax-II**

1. Provides an in-depth knowledge on the provisions of Income Tax and familiarize the students with recent amendments in Income-Tax Act.
2. Helps students understand the computation of Taxable Income under business/profession, capital gains and other sources, deductions and Tax Liability of individuals.

### **Management Accounting**

1. Enables students to develop an understanding of the conceptual framework and techniques of Management Accounting.
2. Helps students understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

### **Elective Subjects – Accounting and Taxation Group**

#### **Business Taxation**

1. Provides an understanding of assessment of firms and companies with regard to IT Act 1961.
2. Enables study of other existing Indirect Tax provisions on goods not covered under GST.

#### **Cost Management**

1. Enables students to understand techniques used to control as well as reduce cost.
2. Familiarizes students to different Costing and Budgetary Control methods

### **Elective Subjects- Finance Group**

#### **Performance Management**

1. Offers knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision making, performance, evaluation, and control.

2. Helps students understand application of modern techniques of costing in industrial settings and use of Performance Management Information Systems for managing and controlling of business.

### **International Auditing and Assurance**

1. Enables students to comprehend the importance of International Audit framework and regulation.
2. Helps students to understand concepts related to Internal control, Review and reporting of performance to management.