

**A.Y.2020-2021**

**F.Y.B.Com**

**Semester: I**

**Financial Accounting- I**

**Course Code - 112**

**Objective of the Course:-**

1. To impart knowledge of basic accounting concepts
2. To create awareness about application of these concepts in business world
3. To impart skills regarding Computerised Accounting
4. To impart knowledge regarding finalization of accounts of various establi

**Semester-II, Paper-II**

**Subject Name: - Financial Accounting- II**

**Course Code - 122**

**Objectives of the course**

This course is intended to introduce the basic theory, concepts and practice of financial accounting and to enable students to understand

information contained in the published financial statements of companies and other organizations. It includes the preparation of accounting

statements, but their uses and limitations will also be emphasized.

Depth of the program – fundamental Knowledge

**Objective of the Program**

1. To impart knowledge of various software used in accounting
2. To impart knowledge about final accounts of charitable trusts
3. To impart knowledge about valuation of intangible assets
4. To impart knowledge about accounting for leases

## **Semester-I**

### **Business Economics (Micro) - I**

**Course Code - 113 No. of Credits :- 03**

#### **Objectives of the course:-**

1. To impart knowledge of business economics
2. To clarify micro economic concepts
3. To analyze and interpret charts and graphs
4. To understand basic theories, concepts of micro economics and their application

### **Semester-II Course Code - 123**

### **Business Economics (Micro) - II**

#### **Objectives:**

1. To understand the basic concepts of micro economics.
2. To understand the tools and theories of economics for solving the problem of decision making by consumers and producers.
3. To understand the problem of scarcity and choices.

Depth of the program – Fundamental Knowledge

#### **Objectives of the Program**

1. To impart knowledge of business economics
2. To clarify micro economic concepts
3. To analyze and interpret charts and graphs
4. To understand basic theories, concepts of micro economics and their application

## **Semester: I**

### **Business Mathematics & Statistics- I**

**Course Code – 114 (A)**

#### **Objective of the Program**

1. To introduce the basic concepts in Finance and Business Mathematics and Statistics
2. To familiar the students with applications of Statistics and Mathematics in Business
3. To acquaint students with some basic concepts in Statistics.
4. To learn some elementary statistical methods for analysis of data.
5. The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods.

## **Semester: - II**

### **Subject Name: - Business Mathematics and Statistics - II**

**Course code: - 124 (A)**

#### **Objective of the Program**

1. To introduce the basic concepts in Finance and Business Mathematics and Statistics
2. To familiar the students with applications of Statistics and Mathematics in Business
3. To acquaint students with some basic concepts in Statistics.
4. To learn some elementary statistical methods for analysis of data.
5. The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods

## **Semester: I**

### **Organizational Skills Development- I**

**Course Code – 115 - A**

#### **Objectives of the course**

1. To introduce the students to the emerging changes in the modern office environment.
2. To develop the conceptual , analytical , technical and managerial skills of students efficient office organization and records management.
3. To develop the organizational skills of students.
4. To develop Technical skills among the students for designing and developing effective means to manage records , consistency. and efficiency of work flow in the administrative section of anorgansation
5. To develop employability skills among the students

## **Semester : - II**

### **Subject : - Organizational Skill Development- II**

**Course Code - 125 (A)**

#### **Objectives of the course**

1. To imbibe among the students the qualities of a good manager and develop the necessary skill sets
2. To develop the technical skills of the students to keep up with the technological advancements and digitalization
3. To develop the communication skills of students and introducing them to the latest tools in communication
4. To develop writing, presentation, interpersonal skills of the students for effective formal corporate reporting.
5. To educate the students on the recent trends in communication technology and tools of office automation

**BANKING & FINANCE- I**  
**(Fundamentals of Banking I)**

**Course Code – 115 - B**

**Objectives -**

- To provide knowledge of fundamentals of Banking
- To create awareness about various banking concepts
- To conceptualize banking operations.

**Course Code: 125(B)**

**SEMESTER II: FUNDAMENTALS OF BANKING – II**

**Objectives:**

- To develop the working capability of students in banking sector
- ☒ To Make the Students aware of Banking Business and practices.
- ☒ To enlighten the students regarding the new concepts introduced in the banking system

**Semester - I**

**Consumer Protection and Business Ethics - I**

**Course Code – 116 -**

**Objectives of the Program**

1. To develop general awareness of consumerism among the students.
2. To understand the consumers rights, responsibility and role of United Nations.
3. To have a comprehensive understanding about the existing law on consumer protection in India.

4. To create awareness among the students about dispute redresses machinery and basic procedures for handling consumer dispute.

5. To understand the issues relating to e-commerce, e-Banking emerging issues and internet regulations.

## **- Business Ethics - II**

**Course code:- 126 (D)**

### **Objective of the Program**

1. To enhance students' general awareness of ethical dilemmas at work.
2. To understand differing perceptions of interests in business-related situations
3. To introduce the concept of Corporate Social Responsibility, corporate Governance and explore its relevance to ethical business activity
4. To examine whether ethics set any boundaries on Accounting, marketing, IT, Social Media and workplace.
5. To prepare students to play a constructive role in improving the sustainable development with which they may become involved.

## **Semester - I**

### **Business Environment & Entrepreneurship - I**

**Course Code – 116 - E No. of Credits :- 03**

#### **Objectives of the course:**

- 1) To understand the concept of Business Environment and its aspects
- 2) To make students aware about the Business Environment issues and problems of Growth
- 3) To examine personality competencies most common to majority of successful entrepreneurs and to show how these competencies can be developed or acquired
- 4) To understand the difference between Entrepreneurial and non-Entrepreneurial behaviour
- 5) To provide knowledge of the significance of Entrepreneurship in economy
- 6) To familiarize the students with the contribution of selected institutes working to promote Entrepreneurship

## **S.Y.B.COM**

### **CORE COURSE – I Subject: Business Communication-I Course Code: 231**

#### **1.Objectives of the Course:**

- a.To understand the concept, process and importance of communication.
- b.To acquire and develop good communication skills requisite for business correspondence.
- c.To develop awareness regarding new trends in business communication.
- d.To provide knowledge of various media of communication. e.To develop business communication skills through the application and exercises.

### **Subject: BUSINESS COMMUNICATION-II**

**Course Code: 241**

#### **1. Objectives of the Course:**

- a. To understand the concept, process and importance of communication.
- b. To acquire and develop good communication skills requisite for business correspondence.
- c. To develop awareness regarding new trends in business communication.
- d. To provide knowledge of various media of communication.
- e. To develop business communication skills through the application and exercises

### **Subject: CORPORATE ACCOUNTING -I**

**Course Code: 232**

- 1.To acquaint the student with knowledge about various Concepts , Objectives and applicability of some important accounting standards associated with to corporate accounting.
- 2.To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
- 3.To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013

4.To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.

5.To acquaint the student with knowledge about various Concepts , Objectives and applicability of some important accounting standards associated with to corporate accounting.

6.To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.

7.To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013

8.To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process

### **Subject: CORPORATE ACCOUNTING-II**

**Course Code: 242**

#### **Objectives of the course**

1. To acquaint the student with knowledge of corporate policies of investment for expansion and growth through purchase of stake in or absorption of smaller units.
2. To develop the knowledge among the student about consolidation of financial statement with the process of holding.
3. To update the students with knowledge of the process of liquidation of a company
4. To introduce the students with the recent trends in the field of accountancy

### **Subject: BUSINESS ECONOMICS (MACRO)**

**Course Code: 233**

#### **Objectives –**

- To familiarize the students to the basic theories and concepts of Macro Economics and their application.
- To study the relationship amongst broad aggregates
- To impart knowledge of business economics.
- To understand macroeconomic concepts. To introduce the various concepts of National Income



## **BUSINESS ECONOMICS (MACRO)-II**

**Course Code: 243**

### **Objectives –**

- To familiarize the students to the basic theories and concepts of Macro Economics and their application.
- To understand the theories of money.
- To understand the phases of trade cycle and policy measures to elongate the trade cycle.
- To understand various concepts related to public finance.
- To understand credit creation of banks and money measures of RBI.

## **Subject: BUSINESS MANAGEMENT -I**

**Course Code: 234**

### **Objectives of the course**

- a.To provide basic knowledge and understanding about various concepts of Business Management.
- b.To help the students to develop cognizance of the importance of management principles.
- c.To provide an understanding about various functions of management.
- d.To provide them tools and techniques to be used in the performance of the managerial job.

**SEMSTER -III CORE COURSE – V Subject:**

**ELEMENTS OF COMPANY LAW**

**Course Code: 235**

**Objectives of the Program**

- 1.To develop general awareness of Elements of Company Law among the students.
- 2.To understand the Companies Act 2013 and its provisions.
- 3.To have a comprehensive understanding about the existing law on formation of new company in India.
- 4.To create awareness among the students about legal environment relating to the company law.
- 5.To acquaint the students on e-commerce, E governance and e-filing mechanism relating to Companies.
- 6.To enhance capacity of learners to seek the career opportunity in corporate sector

**Subject: ELEMENTS OF COMPANY LAW-II**

**Course Code: 245**

**Objectives of the Program**

1. To develop general awareness among the students about management of company
2. To have a comprehensive understanding about Key managerial Personnel of company and their role in Company administration.
3. To acquaint the students about E Governance and E Filing under the Companies Act, 2013.
4. To equip the students about the various meetings of Companies and their importance.
5. To make students capable of becoming good human resource of the corporate sector

## **Subject: Business Administration Course Code: 236(A)**

### **1.Objectives of the Course:**

- a.To provide basic knowledge about various forms of business organizations
- b.To acquaint the students about business environment and its implications thereon.
- c.To make them aware about the recent trends in business.

## **Subject: Cost and Works Accounting -I(BASICS OF COST ACCOUNTING)**

**Course Code: 236(E)**

### **Objectives:**

- 1.To prepare learners to know and understand the basic concepts of cost.
- 2.To understand the elements of cost.
- 3.To enable students to prepare a cost sheet.
- 4.To facilitate the learners to understand, develop and apply the techniques of inventory control.

## **Subject: COST& WORKS ACCOUNTING-II**

**Course Code: 246(E)**

### **Objectives:**

1. To know the documents that are used in stores and how to calculate the issuing price of material.
2. To provide knowledge to students on classification and codification.
3. To equip students with knowledge regarding the ascertainment of labour cost.
4. To understand the concept of payroll.
5. To know the concepts of labour turnover and merit rating.
6. To understand recent trends in cost accounting

## **T.Y. B.Com.**

### **Subject Name :- Business Regulatory Framework (Mercantile Law)**

**Course Code :- 301.**

**Objectives:-**

1. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.
2. To develop the awareness among the students regarding these laws affecting business, trade and commerce.

### **Subject Name :- Advanced Accounting.**

**Course Code :- 302**

**Objectives:-**

- To impart the knowledge of various accounting concepts
- To instill the knowledge about accounting procedures, methods and techniques.
- To acquaint them with practical approach to accounts writing by using software package.

### **Subject Name :- Indian & Global Economic Development**

**Course Code :- 303 (A)**

**Objectives:**

- 1) To expose students to a new approach to the study of the Indian Economy.
- 2) To help the students in analyzing the present status of the Indian Economy.
- 3) To enable students to understand the process of integration of the Indian Economy with other economics of the world.
- 4) To acquaint students with the emerging issues in policies of India's foreign trade.

## **Subject Name -: International Economics**

**Course Code -: 303 (B)**

### **Objectives :**

- 1) To study the theories of International Trade.
- 2) To highlight the trends and challenges faced by nations in a challenging global environment.

## **Subject Name -: Auditing & Taxation**

**Course Code -: 304**

### **Objectives -:**

The Study of Various Components of this course will enable the students:

1. To acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems.
2. To get knowledge about preparation of Audit report.
3. To understand the basic concepts and to acquire knowledge about Computation of Income, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

## **Business Administration Special Paper II**

**Subject Name -: Business Administration**

**Course Code -: 305 – a.**

### **Objective -:**

To acquaint the students with basic concepts & functions of HRD and nature of Marketing functions of a business enterprise.

## **Cost and Works Accounting Special Paper II**

**Subject Name -: Cost and Works Accounting.**

**Course Code -: 305 – e.**

**Objectives -:**

1. To provide Knowledge about the concepts and principles application of Overheads
2. To provide also understanding various methods of costing and their applications.

## **Business Administration Special Paper III**

**Subject Name -: Business Administration**

**Course Code -: 306 – a.**

**Objective -:**

To acquaint the students with the basic concepts in finance and production functions of a business enterprise.

## **Cost and Works Accounting Special Paper III**

**Subject Name -: Cost and Works Accounting.**

**Course Code -: 306 – e.**

**Objectives -:**

- 1 To impart knowledge regarding costing techniques.
- 2 To provide training as regards concepts, procedures and legal Provisions of cost audit.