

# **CBCS**

# **B.COM**

**Vision:**

To develop a centre of excellence for commerce education, training and research. Have comprehensive knowledge of Finance, Accounting, Taxation and Business laws.

**Mission**

To materialize the vision, the Department of B.Com focuses on the following:

- a. To provide the best knowledge and offer practical training to students in the field of commerce.
- b. To continuously evaluate the performance against benchmarking institution.
- c. To groom students with IT skills and values for global competency and transform them into ideal citizens of our country
- d. Gear up with updated knowledge in implementing business practices
- e. To enrich communication, ethical values, team work, professional and leadership skill sets of students

**Program Outcomes (POs)**

At the end of the B.Com Programme, graduates will be able to

**Critical Thinking:** Apply knowledge of accounting to identify, analyze problems and to provide effective solution in the area of Administration.

**Analytical skill:** Ability to design, develop financial statements and the annual reports of the companies

**Employability Skills:** Inculcate skills to excel in the fields of Chartered Accountant, Company Secretary, Auditor, Accountant and its Enabled services, Government and Private sectors, Teaching and Research. And also in all fields of financial transactions that will be tracked by the Finance Officer (for approvals), the Development Officer (for transactions) and the Accounts Officer (for Cross Verification and accounting)

**Course: B.Com (Regular) Year: I**

**Semester: I**

**DSC I A Financial Accounting –I**

1. Prepare financial statements in accordance with Generally Accepted Accounting Principles
2. Apply cost accounting methods to evaluate and project business performance.
3. The student will experience real-world learning and application of skills via their internship
4. Apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making.
5. Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses

**DSC II A Business Economics –I**

- 1 To facilitate the students to learn the concepts of economics and apply them in real life situations, differentiate between micro and macro economics.
- 2 To facilitate the student to know the importance of money, economic and non economic concepts.
- 3 To make the student understand and differentiate between the revenues and costs.
- 4 To make the student understand production, supply and different market structures and market equilibrium.
- 5 To facilitate the student to understand the macroeconomic concepts of the country by understanding national income, etc.

**DSC III A Business Organization and Management –I**

- 1 Develop knowledge, skills, attitudes, and values necessary for success in management and leadership positions in a variety of business, governmental education, and nonprofit settings.
- 2 Acquire knowledge through the application of principles of sound research designs to critical evaluation of academic literature related to organizational management
- 3 Demonstrate personal and professional ethical responsibility in all managerial and organizational decision making.

**DSC I VA Fundamental Information Technology-I**

**Program Learning Objectives (PLOs):**

1. To prepare students to apply their knowledge and multifaceted skills to be employed and excel in IT Professional careers and/or to continue their education in IT and/or related post graduate programmes.

**Program Objective**

1. To provide students with Core Competence in mathematical, scientific and basic engineering fundamentals necessary to formulate, analyze and solve hardware/software

engineering problems and/or also to pursue advanced study or research.

**Learning Outcomes:**

- a. An ability to apply knowledge of mathematics, including discrete mathematics, probability, statistics, science, computer science and engineering, electronic engineering and electrical engineering as it applies to computer hardware and software.
- b. An ability to design and conduct experiments, as well as to organize, analyze and interpret data to produce meaningful conclusions and recommendations.
- c. An ability to design hardware and software systems, components, or processes to meet desired needs within realistic constraints such as economic, environmental, social, political, ethical, health and safety, manufacturability, and sustainability.
- d. An ability to work individually or as a member with responsibility to function on multi-disciplinary teams
- e. To develop understanding of managerial aspects so as to use Information technology effectively and efficiently.
- f. To develop capacity to initiate/lead an e-business venture/ business segment

**Course : B.Com(Regular) Year : I**

**Semester: II**

**DSC- I B Financial Accounting –II**

1. Recognize and understand ethical issues related to the accounting profession
2. Apply cost accounting methods to evaluate and project business performance
3. Define bookkeeping and accounting
4. Explain the general purposes and functions of accounting
5. Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses

**DSC- II B Managerial Economics**

- a. To explore the students the relevance of various trade theories/models
- b. To explore the students to understand deep current issues in International Trade
- c. To enable students to use economic tools to analyze diversity of issues in the international economy

**DSC- III B Principles of Management**

- 1 Equip with professional, inter personal and entrepreneurial skills.
- 2 Gear up with updated knowledge in implementing business practices
- 3 Prepare for post graduate studies and to achieve success in their professional careers
- 4 Assess managerial practices and choices relative to ethical principles and standards.
- 5 Specify how the managerial tasks of planning, organizing, and controlling can be executed in a variety of circumstances.
- 6 Determine the most effective action to take in specific situations.
- 7 Evaluate approaches to addressing issues of diversity

**DSC- IV B Fundamental Information Technology-II**

**Program Learning Objectives (PLOs):**

1. To prepare students to apply their knowledge and multifaceted skills to be employed and excel in IT Professional careers and/or to continue their education in IT and/or related post graduate programmes.

**Program Objective**

- 1 To train students with good breadth of knowledge in core areas of Information Technology and related engineering so as to comprehend engineering trade-offs, analyze, design, and synthesize data and technical concepts to create novel products and solutions for the real life problems.
- 2 To impart basic knowledge about DOS Commands, Ms-Office packages and to provide students hands on experience on MS Word Utilities.

**Learning Outcomes:**

- a. Ability to learn DOS Commands
- b. Ability to learn Ms-Word and familiarize with mail-merge concepts, print settings and documentation.
- c. An ability to identify, formulate, and solve hardware and software computing problems, accounting for the interaction between hardware and software.
- d. Ability to learn and prepare powerpoint presentation by creating slides.

**Course : B.Com(e-Commerce)      Year : I**

**Semester : I**

**DSC I A Financial Accounting –I**

- 1 Prepare financial statements in accordance with Generally Accepted Accounting Principles
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- 3 The student will experience real-world learning and application of skills via their internship
- 4 Apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making.
- 5 Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses

**DSC II A      Business Economics –I**

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**DSC III A Business Organization and Management –I**

- 1 Develop knowledge, skills, attitudes, and values necessary for success in management and leadership positions in a variety of business, governmental education, and nonprofit settings.
- 2 Acquire knowledge through the application of principles of sound research designs to critical evaluation of academic literature related to organizational management
- 3 Demonstrate personal and professional ethical responsibility in all managerial and organizational decision making.

**DSC IV A      Fundamental Information Technology-I**

**Program Learning Objectives (PLOs):**

To prepare students to apply their knowledge and multifaceted skills to be employed and excel in IT Professional careers and/or to continue their education in IT and/or related post graduate programmes.

**Program Objective**

To provide students with Core Competence in mathematical, scientific and basic engineering fundamentals necessary to formulate, analyze and solve hardware/software engineering problems and/or also to pursue advanced study or research.

To provide students hands on experience on MS Word Utilities

**Learning Outcomes:**

- a. An ability to apply knowledge of mathematics, including discrete mathematics, probability, statistics, science, computer science and engineering, electronic engineering and electrical engineering as it applies to computer hardware and software.
- b. An ability to design and conduct experiments, as well as to organize, analyze and interpret data to produce meaningful conclusions and recommendations.
- c. An ability to design hardware and software systems, components, or processes to meet desired needs within realistic constraints such as economic, environmental, social, political, ethical, health and safety, manufacturability, and sustainability.
- d. An ability to work individually or as a member with responsibility to function on multi-disciplinary teams
- e. To develop understanding of managerial aspects so as to use Information technology effectively and efficiently.

**DSC VA      Fundamentals of Electronic Commerce – I**

1. Demonstrate an understanding of the foundations and importance of E-commerce
2. Describe the infrastructure for E-commerce
3. Assess electronic payment systems
4. Demonstrate an understanding of retailing in E-commerce by:
  - a. analyzing branding and pricing strategies,
  - b. using and determining the effectiveness of market research
  - c. assessing the effects of disintermediation.
5. Ability to create a webpage using Ms-Frontpage application
6. Ability to learn HTML Tags and make proper use of tags to help them developing webpages.
7. Use a web page editor to create effective web pages

**Course : B.Com(e-Commerce)      Year : I**

**Semester: II**

**DSC I B Financial Accounting –II**

- 1 Recognize and understand ethical issues related to the accounting profession
- 2 Apply cost accounting methods to evaluate and project business performance
- 3 Define bookkeeping and accounting
- 4 Explain the general purposes and functions of accounting
- 5 Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses

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- 6 Determine the most effective action to take in specific situations.
- 7 Evaluate approaches to addressing issues of diversity

**DSC IV B E-commerce and Digital Marketing**

- 1 Describe the infrastructure for E-commerce
- 2 Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other.
- 3 Discuss legal issues and privacy in E-Commerce
- 4 Assess electronic payment systems
- 5 Recognize and discuss global E-commerce issues
- 6 Develop a plan for marketing a product of business online.
- 7 Integrate social media tools into a marketing communications strategy.
- 8 Use a publishing platform to build a web presence with integrated data collection and links to social media

**Course : B.Com(Regular) Year : II**

**Semester : III**

**DSC I C Advanced Accounting –I**

Students who successfully complete this paper should be able to:

1. Ability to explain and demonstrate accounting practice for equity investments (including accounting for group structures), measurement and disclosure of information, and financial decision making
2. Identify and explain the conceptual underpinnings for current advanced financial accounting and reporting issues.
3. Identify and explain current issues related to financial accounting and financial reporting.
4. Critically analyse and interpret published financial information.

**DSC II C Business Statistics –I**

- 1 Emphasize statistical literacy and develop statistical thinking
- 2 Use real data
- 3 Understand how to organize and summarize data by using descriptive statistics and appropriate statistical graphics.
- 4 Understand the concept of probability and its applications in a business context.

**DSC III C Banking law and Practices**

- 1 Understand the features of Indian Banking System
- 2 Know the significant contribution of different types of banks – Appreciate how important banking services for the economy
- 3 Appreciate the role of banks and their regulatory and compliance requirements – Understand the Government and RBI's
- 4 Distinguish between the concepts of CRR and SLR

**DSC IV (C) Entrepreneurial Development**

1. Have the ability to discern distinct entrepreneurial traits
2. Know the parameters to assess opportunities and constraints for new business ideas

3. Understand the systematic process to select and screen a business idea
4. Design strategies for successful implementation of ideas
5. Write a business plan

**Course : B.Com(General) Year : II**

**Semester : IV**

### **DSC I D Corporate Accounting –I**

1. A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.
2. The ability to account for a range of advanced financial accounting issues.
3. An understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.
4. The ability to prepare consolidated accounts for a corporate group.

### **DSC II D Business Statistics –II**

1. Explain basic statistical concepts such as statistical collection, species characteristics, statistical series, tabular and graphical representation of data, measures of central tendency, dispersion and asymmetry, correlation and regression analysis, time series analysis
2. Apply knowledge to solve simple tasks using computer (MS Excel)
3. Independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)
4. Based on the acquired knowledge to interpret the meaning of the calculated statistical indicators
5. Choose a statistical method for solving practical problems

### **DSC III D Financial Institution and Market:**

1. Discuss the nature, determination and role of the interest
2. To explain the role and benefits of the financial intermediaries
3. Explain the difference between future, Option and swaps
4. To calculate Present Value and understand and discuss how these concept can also be related to explain the term structure of interest rates.
5. Explain the functioning and history of foreign exchange markets the significance of the balance of payment and the integration of currency areas

### **DSC IV D Auditing**

1. Discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society.

2. For major transaction types and account balances, identify appropriate assertions at risk and apply appropriate audit procedures to test the assertions identified.
3. Understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties
4. Describe the quality control procedures necessary to ensure that a competent assurance engagement is performed, and apply professional ethics including Code of Conduct to specific scenarios.

**Course : B.Com(e-Commerce)      Year : II**

**Semester : III**

**DSC I C      Advanced Accounting –I**

Students who successfully complete this paper should be able to:

1. Ability to explain and demonstrate accounting practice for equity investments (including accounting for group structures), measurement and disclosure of information, and financial decision making
2. Identify and explain the conceptual underpinnings for current advanced financial accounting and reporting issues.
3. Identify and explain current issues related to financial accounting and financial reporting.
4. Critically analyse and interpret published financial information.

**DSC II C Business Statistics –II**

1. Explain basic statistical concepts such as statistical collection, species characteristics, statistical series, tabular and graphical representation of data, measures of central tendency, dispersion and asymmetry, correlation and regression analysis, time series analysis
2. Apply knowledge to solve simple tasks using computer (MS Excel)
3. Independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)
4. Based on the acquired knowledge to interpret the meaning of the calculated statistical indicators
5. Choose a statistical method for solving practical problems

**DSC III C      Banking law and Practices**

- 1 Understand the features of Indian Banking System

- 2 Know the significant contribution of different types of banks – Appreciate how important banking services for the economy
- 3 Appreciate the role of banks and their regulatory and compliance requirements – Understand the Government and RBI's
- 4 Distinguish between the concepts of CRR and SLR

### **DSC IV C Web technology**

1. To develop a dynamic webpage by the use of java script and DHTML
2. To write a well formed / valid XML document.
3. To connect a java program to a DBMS and perform insert, update and delete operations on DBMS table.
4. To write a server side java application called Servlet to catch form data sent from client, process it and store it on database.
5. To write a server side java application called JSP to catch form data sent from client and store it on database.

### **Semester IV**

#### **DSC I D Corporate Accounting –I**

1. A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.
2. The ability to account for a range of advanced financial accounting issues.
3. An understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.
4. The ability to prepare consolidated accounts for a corporate group.

#### **DSC II D Business Statistics –II**

1. Explain basic statistical concepts such as statistical collection, species characteristics, statistical series, tabular and graphical representation of data, measures of central tendency, dispersion and asymmetry, correlation and regression analysis, time series analysis
2. Apply knowledge to solve simple tasks using computer (MS Excel)
3. Independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)
4. Based on the acquired knowledge to interpret the meaning of the calculated statistical indicators
5. Choose a statistical method for solving practical problems

#### **DSC III D Financial Institution and Market:**

1. Discuss the nature, determination and role of the interest

2. To explain the role and benefits of the financial intermediaries
3. Explain the difference between future, Option and swaps
4. To calculate Present Value and understand and discuss how these concept can also be related to explain the term structure of interest rates.
5. Explain the functioning and history of foreign exchange markets the significance of the balance of payment and the integration of currency areas

### **DSC IV D PHP (Hyper text preprocessor)**

#### **Program Objective:**

1. Understand how server-side programming works on the web.
2. PHP Basic syntax for variable types and calculations.
3. Using PHP built-in functions and creating custom functions
4. How to receive and process form submission data.
5. Reading and writing cookies.
6. Create a database in phpMyAdmin.
7. Read and process data in a MySQL database

#### **Learning outcomes:**

1. On completion of this course, a student will be familiar with server-side programming works on the web and able to develop a web application
2. Students will gain the skills and project-based experience needed for entry into web application and development careers.
3. Students are able to develop a dynamic webpage by the use of PHP.
4. Students will be able to connect a PHP program to a DBMS and perform insert, update and delete operations on DBMS table.

**Course : B.Com(Regular) Year : III**

**Semester : V**

### **DSC- IE Cost Accounting –I**

#### **Program Objective**

1. Explain the concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies.
2. Define the costs and their impact on value creation in the manufacturing and non-manufacturing companies.
3. Use accounting methods of cost calculation.

#### **Learning Outcomes**

1. Express the place and role of cost accounting in the modern economic environment,
2. Select the costs according to their impact on business,
3. Differentiate methods of schedule costs per unit of production,
4. Differentiate methods of calculating stock consumption,
5. Interpret the impact of the selected costs method,
6. Identify the specifics of different costing methods

### **DSC – IIE Business Law – I**

1. Understand the sources of law , including the development and operation of common law, precedent and court hierarchy, and the roles of parliament and the courts, and the role of the law of contract
2. Understand some basic strategies that can be used to solve legal problems
3. Read, analyse and apply statutes using the appropriate methods of statutory interpretation;
4. Conduct basic legal research, including by using legal databases to research case law, legislation and scholarly journal articles;

### **DSC –IIIIE Taxation-I**

1. Students will apply critical thinking and problem-solving skills related to taxation of individuals, flow through entities, and corporations. In addition, students will recognize potential opportunities for tax savings and tax planning.
2. Students will convert complex and technical tax terminology into language that translates to nontechnical audiences. This outcome allows students to demonstrate strong interpersonal communication skills that build relationships with clients over time, and be able to prepare work products with careful attention to word choice, tone, and accuracy.
3. Students will use computer-based and paper-based systems to thoroughly research and analyze tax codes, tax law, rulings and interpretations, providing for adaptability as the tax law changes over time.

### **DSC –IVE Advance Corporate Accounting**

1. 1.Ability to explain and demonstrate accounting practice for equity investments (including accounting for group structures), measurement and disclosure of information, and financial decision making
2. Identify and explain the conceptual underpinnings for current advanced financial accounting and reporting issues.
3. The ability to account for a range of advanced financial accounting issues.
4. An understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.
5. The ability to prepare consolidated accounts for a corporate group.

### **DSC –VE Financial Statement Analysis**

1. Describe and apply the basic techniques of financial statement analysis;
2. Explain the relationship between strategic business analysis, accounting analysis and financial analysis;
3. Identify and utilise value-relevant information contained within financial statements;
4. Recognise and explain the fundamental role of accounting numbers in the valuation of entities and the key financial claims on these entities assets (equity and debt securities);
5. Understand the impact of financial reporting choices on the usefulness of reported earnings to predict future performance

### **DSC VI E1 Specialization (Financial Management- I)**

1. To make the students understand the techniques of financial management.
2. Analysis and differentiate the concepts of capital budgeting techniques, traditional and modern discounting methods.
3. To understand the tools and techniques of cash cycle and tools and techniques of inventory management.
4. Understanding the types of leverages and different approaches of capital structure.
5. To understand the dividend decisions

### **DSC VII E2 Specialization (Accounting Standard I)**

1. Identify and describe different types of inter-entity relationships based on relevant Australian Accounting Standards.
2. Discuss and solve accounting issues that arise from inter-entity relationships.
3. Explain the consolidation process and prepare consolidated financial statements based on relevant accounting Standards.
4. Demonstrate the ability to perform complex accounting techniques and methods as required by the relevant accounting standards.
5. Read and analyse consolidated financial statements including accounting policies and other information disclosures.
6. Conduct practical research in the accounting discipline.

## **Semester VI**

### **DSC- I F Managerial Accounting**

1. Critically analyze and provide recommendations to improve the operations of organizations through the application of management accounting techniques;
2. Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems
3. Demonstrate the need for a balance between financial and non-financial information in

- decision making, control and performance evaluation applications of management accounting;
4. Evaluate the costs and benefits of different conventional and contemporary costing systems;
  5. Learn independently and to demonstrate high level personal autonomy and accountability;

### **DSC –II F Company law**

1. To know the relevant statutory materials, case law and regulatory practice relating to the major topics in Company Law
2. To understanding of the economic function of the company as a legal structure for business, the legal nature and significance of the limited liability of a company, the price paid for limited liability, the legal nature of the role of the board of directors of a company and of the legal relationships between a company's management and its various stakeholders.
3. To know the current policy trends and developments in Company Law and of the likely impact of these trends and developments on the major topics in Company Law.
4. To collect information from the sources available.

### **DSC –III F Taxation II**

1. Students will demonstrate understanding of and apply consistently the ethical principles and professional standards related to the profession, including the standards in taking a tax position.
2. Students will also show the ability to express and follow rules of independence exhibiting the highest sense of professional ethics.
3. Students will be able to explain key differences in taxing policies related to expatriates and the countries they live and work in — allowing them to reflect on cultural and ethnic differences in approaches to business and taxation policies

### **DSC –IVF Computerized Accounting:**

1. Processing a variety of accounting transactions;
2. Converting a manual accounting system to a computer based system;
3. Prepare Financial Statements on the completion of the accounting cycle in a timely fashion.
4. Create and customize a statement of cash flows for a specific period.
5. Investigate the detail underlying income statement items

### **DSC – VF Elective –Financial Services-I**

1. The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country
2. Demonstrate broad and coherent knowledge of the theoretical and professional discipline of banking ,finance ,investment analysis ,portfolio management ,accountancy
3. Exercise informed commercial judgment within a professional setting which emphasizes ethical and responsible decision making

4. Acquire and synthesis information within a complex professional setting

### **DSC –VI F1 IFRS-II**

- 1 Understand and explain the structure of the framework of IFRS
- 2 Apply relevant financial reporting standards to key elements of financial reports
- 3 Identify and apply disclosure requirements for companies in financial reports and notes
- 4 Prepare group financial statements (excluding group cash-flow statements) including subsidiaries, associates and joint ventures

### **DSC –VI F2 Accounting Standards-II**

1. Know and apply accounting and finance theory;
2. Explain and apply international accounting standards;
3. Critically evaluate financial statement information;
4. Evaluate and compare different investments.

### **DSC- IE Cost Accounting –I**

#### **Program Objective**

- 1 Explain the concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies.
- 2 Define the costs and their impact on value creation in the manufacturing and non-manufacturing companies.
- 3 Use accounting methods of cost calculation.

#### **Learning Outcomes**

- 1 Express the place and role of cost accounting in the modern economic environment,
- 2 Select the costs according to their impact on business,
- 3 Differentiate methods of schedule costs per unit of production,
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### **DSC –III E Taxation-I**

- 1 Students will apply critical thinking and problem-solving skills related to taxation of individuals, flow through entities, and corporations. In addition, students will recognize potential opportunities for tax savings and tax planning.
- 2 Students will convert complex and technical tax terminology into language that translates to nontechnical audiences. This outcome allows students to demonstrate strong interpersonal communication skills that build relationships with clients over time, and be able to prepare work products with careful attention to word choice, tone, and accuracy.
- 3 Students will use computer-based and paper-based systems to thoroughly research and analyze tax codes, tax law, rulings and interpretations, providing for adaptability as the tax law changes over time.

### **DSC –IV E Advance Corporate Accounting**

- 1 Ability to explain and demonstrate accounting practice for equity investments (including accounting for group structures), measurement and disclosure of information, and financial decision making
- 2 Identify and explain the conceptual underpinnings for current advanced financial accounting and reporting issues.
- 3 The ability to account for a range of advanced financial accounting issues.
- 4 An understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.
- 5 The ability to prepare consolidated accounts for a corporate group.

### **DSC –V E Financial Statement Analysis**

- 1 Describe and apply the basic techniques of financial statement analysis;
- 2 Explain the relationship between strategic business analysis, accounting analysis and financial analysis;
- 3 Identify and utilize value-relevant information contained within financial statements;
- 4 Recognize and explain the fundamental role of accounting numbers in the valuation of entities and the key financial claims on these entities assets (equity and debt securities);
- 5 Understand the impact of financial reporting choices on the usefulness of reported earnings to predict future performance

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### **DSC VII E2 Specialization (Accounting Standard I)**

1. Identify and describe different types of inter-entity relationships based on relevant Australian Accounting Standards.
2. Discuss and solve accounting issues that arise from inter-entity relationships.
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6. Conduct practical research in the accounting discipline.

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2. Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems
3. Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting;
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5. Learn independently and to demonstrate high level personal autonomy and accountability;

#### **DSC –II F Company law & Auditing**

- 1 To know the relevant statutory materials, case law and regulatory practice relating to the major topics in Company Law
- 2 To know the current policy trends and developments in Company Law and of the likely impact of these trends and developments on the major topics in Company Law.
- 3 Understand how to conduct an opening and closing meeting
- 4 Be able to create a checklist of questions to ask
- 5 Have the skills to write an audit report

#### **DSC –III F Taxation II**

- 1 Students will demonstrate understanding of and apply consistently the ethical principles and professional standards related to the profession, including the standards in taking a tax position.
- 2 Students will also show the ability to express and follow rules of independence exhibiting the highest sense of professional ethics.
- 3 Students will be able to explain key differences in taxing policies related to expatriates and the countries they live and work in — allowing them to reflect on cultural and ethnic differences in approaches to business and taxation policies

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- 2 Demonstrate broad and coherent knowledge of the theoretical and professional discipline of banking ,finance ,investment analysis ,portfolio management ,accountancy
- 3 Exercise informed commercial judgment within a professional setting which emphasizes
- 4 ethical and responsible decision making
- 5 Acquire and synthesis information within a complex professional setting

#### **DSC –V F2 Retail Marketing**

- 1 Understand what marketing means to business executives and academics
- 2 Understand the ways that retailers use marketing tools and techniques to interact with their customers.
- 3 Identify different retailing formats.
- 4 Analyze consumer evaluations of retail offerings.
- 5 Conduct an in-depth retailer analysis.
- 6 Formulate retail marketing strategies.

**SUBJECT : M.Com: final:FINANCIAL SERVICES , SUBJECT CODE:COM- 19**

1. To acquaint the student with innovative financial services offered to meet the various requirements of both the corporate and individual customers introduce the student with Indian financial sector and structure.
2. To differentiate between leasing, hire purchase and housing finance.
3. To understand scenario of mutual funds in India and future prospects.
4. To understand the techniques of discounting, factoring and forfaiting.
5. To understand the future prospects of securitization concept of debt.

**SUBJECT : M.Com: previous:FINANCIAL MANAGEMENT**

1. To make the students understand the techniques of financial management.
2. Analyse and differentiate the concepts of capital budgeting techniques, traditional and modern discounting methods.
3. To understand the tools and techniques of cash cycle and tools and techniques of inventory management.
4. Understanding the types of leverages and different approaches of capital structure.
5. To understand the dividend decisions.

**SUBJECT: MANAGERIAL ECONOMICS (CODE:COM-I, CODE-I); COURSE: M.COM(I) - (I SEM)**

1. To understand and analyse the nature and scope of managerial economics from managerial point of view, with the help of econometrics.
2. To understand the demand forecasting tools and techniques in depth.
3. To understand the production analysis with the help of econometrics.
4. To understand the cost analysis with the help of econometrics.
5. To understand the market structure with the help of econometrics.

**SUBJECT: BUSINESS ENVIRONMENT AND POLICY COURSE (CODE: COM-6, CODE-I): M.COM(I) - ( II SEM)**

1. To facilitate the student to understand the business environment (micro and macro) and policy environment.
2. To understand the concept of liberalization and globalization, relevance in Indian context.
3. To understand the importance of public sector and private sector importance and relevance.
4. To differentiate between the FEMA and FERA, and its importance.
5. To make the student to understand the importance of WTO, TRIPS, TRIMS.

**SUBJECT: Principles of marketing**  
**M.COM(previous)**

**COURSE (CODE: COM 2: Core-II ):**

1. To familiarize the students with the concepts and principles of Marketing.
2. To make the student understand the role of marketing in economic development.
3. To familiarize the students with e-marketing and traditional marketing
4. To familiarize the students with consumer behavior.
5. To make the student understand the marketing plan and marketing strategy.

**SUBJECT:Organizational Theory and Behaviour** **COURSE (CODE: COM 3: Core-III ):**  
**M.COM(previous)**

1. To familiarize the students with the concepts of organizational theory and dimensions.
2. To make the students understand the concepts of individual and group behavior.
3. To familiarize the students with the concepts of conflict management.
4. To familiarize the student with the concept of communication.
5. To make the student understand the leadership management and leadership styles.

**SUBJECT: ACCOUNTING STANDARDS** **COURSE (CODE: COM 5**  
**F/A/T//IB/I/B/CA ):** **M.COM(previous)**

1. To familiarize the students with accounting standards and reporting mechanisms.
2. To familiarize the students with Indian accounting standard framework.
3. To familiarize the student with AS-1 TO AS -32, financial instruments and disclosures.
4. To familiarize the student with IFRS mechanisms and international accounting mechanisms.
5. To understand the financial reporting trends in India.

**SUBJECT: Marketing Management** **COURSE (CODE: COM 7: Core-II ):**  
**M.COM(final)**

1. To familiarize the student with management of marketing functions and components of information system and marketing process.
2. To familiarize the product management
3. To familiarize the student with pricing strategies.
4. To familiarize the student with promotion management.
5. To make the student with channels of marketing and marketing information systems.

**SUBJECT: HUMAN RESOURCE MANAGEMENT COURSE (CODE: COM 8: Core-III): M.COM(final)**

1. To understand various facets of HRM and comprehend emerging development in HRM.
2. To familiarize the student with job description , human resource planning and recruitment.
3. To familiarize the student with mechanism of compensation management,
4. To familiarize the student with employee relationship and grievance machanisms.
5. To make the student understand the new concepts in HRM.

**SUBJECT: Investment management COURSE (CODE: COM 9 F/A/T//IB/I/B T ): M.COM(previous)**

1. To familiarize the student with investment management and Indian capital market.
2. To understand the portfolio management, with the help of different models.
3. To understand the Indian capital markets (primary and secondary market).
4. To familiarize the student with risk and return analysis.
5. To familiarize the student with the traditional and modern techniques.

**SUBJECT: Advanced managerial accounting COURSE (CODE: COM 10; F/A/T//IB/I/B ): M.COM(previous)**

1. To familiarize the student with advanced managerial accounting techniques.
2. To familiarize the student with fund flow and cash flow according AS-3
3. To familiarize the student with human resource accounting and responsibility accounting.
4. To familiarize the student with inflation accounting.
5. To familiarize the student with performance evaluation techniques.

**SUBJECT: Research Methodology and statistical analysis COURSE (CODE: COM 11: Core-I ): M.COM(final)**

1. To familiarize the student with research analytical techniques.
2. To familiarize the student with research and data collection.
3. To familiarize the student with analysis, interpretation of the data.
4. To familiarize the student with statistical tools for analysis
5. To familiarize the student with attributes and different tests.

**SUBJECT: securities analysis and portfolio management COURSE (CODE: COM 15: F ): M.COM(final)**

1. To familiarize the student with securities market.
2. To familiarize the student with valuation of different securities for the purpose of portfolio building.
3. To familiarize the student with latest trends in security analysis.
4. To familiarize the student with capital market theory's.
5. To familiarize the student with portfolio revision and international investing.

**SUBJECT: Quantitative techniques for business decisions COURSE (CODE: COM 16: Core-I ): M.COM(final)**

1. To familiarize the student with quantitative techniques for business decisions.
2. To familiarize the student with large samples and small samples
3. To familiarize the student with ANOVA analysis.
4. To familiarize the student with statistical quality control techniques.
5. To familiarize the student with hypothesis testing.

**SUBJECT: Strategic management COURSE (CODE: COM 18; CORE - III): M.COM(final)**

1. To familiarize the student with strategic management and concept of good governance.
2. To familiarize the student with business environment analysis.
3. To familiarize the student with crafting a strategy.
4. To familiarize the student with implementation of strategy.
5. To familiarize the student with evaluation of a strategy.

**SUBJECT: financial derivatives COURSE (CODE: COM 20; F ): M.COM(final)**

1. To familiarize the student with basics derivatives, futures and options.
2. To familiarize the student with EMERGING trends in Indian financial derivatives market.
3. To familiarize the student with pricing of options.
4. To familiarize the student with swap market.
5. To familiarize the student with stock index futures

**SUBJECT: E.Commerce COURSE (CODE: COM 12: Core-II ): M.COM(final)**

1. To familiarize the student with the IT applications .
2. To familiarize the student with OVERVIEW of e-commerce.

3. To familiarize the student with fundamentals of e-commerce.
4. To familiarize the student with functional areas of e-commerce.
5. To familiarize the student with computerized accounting.

**SUBJECT: International Financial Management COURSE (CODE: COM 14; F/IB Elective- I ): M.COM(final)**

1. To gain the conceptual knowledge and application of international financial management.
2. To familiarize the student with foreign exchange mechanism.
3. To familiarize the student with international financial markets and international financial instruments.
4. To familiarize the student with foreign trade documents.
5. To familiarize the student with foreign trade financing

**SUBJECT: Business and corporate taxation COURSE (CODE: COM 403 TAX ): M.COM(final)**

1. To acquaint the student with the assessing partnership firms,
2. To acquaint the student companies -I.
3. To acquaint the student cooperatives and trusts.
4. To acquaint the student companies –II.
5. To acquaint the student partnership firms assessed as AOPs.