

# **B.Com (Financial Services)**

## **Program Outcomes**

- Ability to understand practical applications of investment and portfolio theories.
- Development of skills required to act as financial analyst or consultant having thorough knowledge of financial analysis, risk management, portfolio theory and insurance etc.
- Equip the students with required proficiency to enable them to work in banks and insurance companies.

## **Program Specific Outcomes**

- To impart knowledge regarding the components of Indian Financial System.
- To provide in depth understanding of different avenues of financial system viz. capital markets, banking, insurance, mutual funds & other related services.
- To enable the students to understand the role & functioning of regulatory bodies in financial sector
- To equip the students with skills required to operate in competitive environment in the service sector

## **Course Objectives and Outcomes**

### **B.Com (Financial Services) Semester- I**

**Subject: Communication Skills in English-I**

**Subject Code: Paper-I**

**Periods per week: 6**

**Duration of period: 45 minutes**

#### **Course Objectives**

1. Development of an understanding of the process of interpersonal Communication.
2. Development of students' critical reading and writing skills.
3. Apply appropriate communication skills across settings purposes and audiences.
4. Improve listening and observational skills.

#### **Course Outcomes**

1. To have competence in Oral, Written and visual Communication.
2. Demonstrating critical and innovative thinking.
3. Communicate ethically.
4. Understanding the process of communication and its effect on giving and receiving information.
5. Apply effective communication skills in a variety of public and interpersonal settings.

**Subject: Financial Accounting with Tally**

**Subject Code: Paper-III**

**Periods per week: 6**

**Duration of period: 45 minutes**

**Course Objectives**

- To introduce the art and science of Financial Accounting.
- To enable the students to understand the accounting principles and accounting cycle.
- To equip the students with the knowledge of accounting process and preparation of final accounts of both sole trader and partnership firm.
- To familiarize the students with computerized accounting and related software viz. Tally ERP 9.

**Course Outcomes**

- Familiarization with the relevance of accounting and its procedures.
- Development of the skill of recording financial transactions and preparation of financial statements in accordance with GAAP.
- Ability to record the adjustments arising out of admission, retirement, death and dissolution of firm.
- Enable the students to prepare the financial statements of a sole trader using Tally ERP 9.

**Subject: Quantitative Techniques for Business-I**

**Subject Code: Paper-IV**

**Periods per week: 6**

**Duration of period: 45 minutes**

**Course Objectives**

- To introduce an important and highly useful branch of knowledge i.e. Statistics.
- To enable the students understand the concept of various statistical techniques for analyzing, forecasting and interpreting data.
- To familiarize with the concept of index number and its applicability in business.
- To make the students understand various techniques of discounting and factoring.
- To enable the students to calculate simple and compound Interest

**Course Outcomes**

- Enable the students to understand the practical applications of statistical techniques.
- Develop the skills to understand the relationship among different variables.
- Develop the skills to calculate simple and Compound Interest.
- Understanding the relevance of the concept of inflation and cost of living.

**Subject: Business Organization and Management**

**Subject Code: Paper-V**

**Periods per week: 6**

**Duration of period: 45 minutes**

**Course Objectives**

- To impart the knowledge of the discipline integral to the business world.
- To enable the students to understand the concept of corporate social responsibility, business ethics and its relevance in the business world.
- To develop an understanding of the various functions of the management.
- To gain basic knowledge of branches of Functional Management: personnel, marketing, strategic management and production management.

**Course Outcomes**

- Clarity about the different forms of business organisations.
- Familiarizing with the concept of management, its functions and principles.
- Understanding of the concept of social responsiveness and its benefits.
- Awareness regarding the importance of the role of CEO in modern business.

**Subject: Computer Applications**

**Subject Code: Paper-VI**

**Periods per week: 6**

**Duration of period: 45 minutes**

**Course Objectives**

- To impart knowledge about the structure, components and functions of a computer system.
- To develop understanding and working of basic input and output devices.
- To explain the binary number representation along with its operations.
- To enable the students to effectively utilize hardware and software technologies.
- To develop an intuitive sense of how computers work and how they can be used to make their academic work more efficient.

**Course Outcomes**

- Familiarization with the terms like operating system, peripheral devices etc.
- Development of the ability to use internet for searching information on web, sending e-mails and many other tasks.
- Development of skill to work with Command Line Interface (DOS).

## **Semester II**

**Subject: Quantitative Techniques for Business-II**

**Subject Code: Paper-III**

**Periods per week: 6**

**Duration of period: 45 minutes**

### **Course Objectives**

- To enable the students understand the concept of various statistical techniques for analyzing, forecasting and interpreting data.
- To familiarize them with the concept of correlation and regression and its applicability in business.
- To make students understand the calculation and relevance of probability and its distributions.
- To enable the students to understand the meaning of sampling and various sampling techniques.

### **Course Outcomes**

- Develop decision making ability.
- Ability to establish cause and effect relationships between variables.
- Prediction and forecasting on the basis of data.
- Familiarization with the characteristics of various probability distributions.

**Subject: Mercantile Law**

**Subject Code: Paper-IV**

**Periods per week: 6**

**Duration of period: 45 minutes**

### **Course objectives**

- To introduce the legal environment and to develop the understanding of legal principles prevalent in business.
- To deliver a comprehensive view of Indian Contract Act 1872 and its essential provisions.
- To familiarize the students with the relevance and provisions of Consumer Protection Act, 1986.
- To impart the knowledge about the regulatory framework of various Industrial Laws viz. Factory Act, 1948, Workmen Compensation Act, 1923, Payment of Wages Act, 1936 and Trade Union Act, 1926.

### **Course Outcomes**

- Ability to understand the development and the judicial setup of business Laws.
- Detailed understanding of legal procedures to form a business contract.
- Learn how to pursue the consumer rights under Consumer Protection Act 1986.
- Ability to understand the complexities of resolution of industrial disputes.
- Develops an insight into the legal framework governing the formation of trade unions, rights and duties of its members and functioning of trade unions.

**Subject: Banking Operations and Regulations**

**Subject Code: Paper V**

**Periods per week: 6**

**Duration of Period: 45 minutes**

**Course Objectives**

- To provide fundamental understanding of the structure of commercial banking in India.
- To enable students to understand the various aspects of banker customer relationship.
- To familiarize the students regarding the process of opening and closing of bank accounts.
- To impart knowledge of KYC norms in different types of customers.
- To apprise the students regarding the various types of non-performing assets and their provisioning norms

**Course Outcomes**

- Understanding different types of bank accounts and the process of opening a bank account.
- Ability to assess the significance of KYC norms.
- Knowledge regarding different types of banks in India.
- Ability to understand the provisions required to be created for different types of non-performing assets.
- Familiarization with the different types of banker-customer relationship.

**Subject: Indian Financial System**

**Subject Code: Paper-VI**

**Periods per week: 6**

**Duration of Period: 45 Minutes**

**Course Objectives**

- To deliver an overview of Financial System in India.
- To explain the concepts of Money, Money Supply and Money Creation in an economy.
- To impart knowledge of Financial Markets, Financial Institutions, Financial Services and Financial Instruments that formulates a financial system.
- To give an overview of Life and Non-life Insurance and different types of policies under both the insurances.

**Course Outcomes**

- Complete knowledge of Financial System of India.
- Clarity about the basic concepts of money, money supply and money creation.
- Understanding of technical terms relating to Financial System like Derivatives, Stock etc.
- Development of basic understanding relating to Life Insurance and General Insurance.

**Subject: Corporate and Bank Accounting**

**Subject Code: Paper-VII**

**Periods per week: 6**

**Duration of Period: 45 Minutes**

## **Course Objectives**

- To equip the students with the knowledge of the provisions of preparation of final accounts of joint stock companies and banks as per Companies Act, 2013.
- To enable the students to know the accounting treatment of issue and redemption of shares and debentures in the books of company.
- To familiarize the students with the provisions and accounting treatment of internal and external reconstruction of a company.
- To learn how to calculate the rate of interest and EMI on a bank loan.
- To introduce the concept of Non Performing Assets (NPAs) and its provisioning norms.

## **Course Outcomes**

- Understanding of preparation of the Final Accounts of joint stock companies and banking companies.
- Ability to record accounting transactions related to issue of shares and debentures.
- Development of skills to record the transactions related to internal and external reconstruction of companies.
- Knowledge about the calculation of EMI and interest in case of bank loans and annuities.
- Ability to calculate provisions on Non Performing Assets (NPAs) as per the norms given by Reserve Bank of India

# **Semester III**

**Subject: Cost Accounting**

**Subject Code: Paper-I**

**Periods per week: 6**

**Duration of Period: 45 Minutes**

## **Course Objectives**

- To impart the knowledge about the concept and significance of Cost Accounting.
- To help them understand the process of introducing the cost accounting system in an organization.
- To enable students to comprehend the process of ascertaining the cost of a product/service.
- To familiarize the students with the various cost accounting methods applicable in different industries.
- To acquaint them with the various techniques that can be applied to control and reduce the cost within a limit.

## **Course Outcomes**

- Understanding the intricacies involved in ascertaining cost of production of a product/service.
- Knowledge about the adoption of divergent Cost accounting methods by different industries.

- Ability to apply various techniques to control/reduce costs.
- Learning the procedures to fix selling prices and tender prices of their products.
- Familiarization with the managerial applications of Cost accounting techniques in their strategic decision making process.

**Subject: Financial Market Operations**

**Subject Code: Paper-II**

**Periods per week: 6**

**Duration of Period: 45 Minutes**

**Course Objectives**

- To deliver an overview of Financial Markets.
- To explain the concepts of Capital Market and Money Market and their respective sub-markets.
- To impart knowledge about SEBI and its role in investor protection.
- To give an overview of services provided by Indian Development Banks in Indian Financial Market.
- To provide an overview about the role of mutual funds and depositories in India.

**Course Outcomes**

- Complete knowledge of Financial Markets of India.
- Clarity about the role of SEBI, IDBI, NABARD, EXIM and other development banks.
- Understanding of technical terminology and policies related to Mutual Funds.
- Development of basic understanding related to services offered by the depositories in India.

**Subject: Contemporary Accounting and Reporting Practices**

**Subject Code: Paper-III**

**Periods per week: 6**

**Duration of Period: 45 Minutes**

**Course Objectives**

- To introduce the students to contemporary issues in Accounting.
- To enable the students to understand the concept of Human Resource Accounting and Price Level Accounting.
- To provide an overview of various models of Corporate social reporting and corporate reporting.
- To impart the knowledge about the concept of Value added reporting and Economic value added.
- To acquaint with the concept of Forensic Accounting and Environmental Accounting.

**Course Outcomes**

- Complete practical knowledge about the application of HRA and Price Level Accounting in Indian context.
- Ability to prepare the reports with respect to recent trends in published accounts.
- Learn to prepare the value added statement and calculation of economic value added.
- Understanding the applicability of forensic accounting and environmental accounting in Indian companies

**Subject: Banking Laws and Practice**

**Subject Code: Paper-IV**

**Periods per week: 6**

**Duration of Period: 45 Minutes**

### **Course Objectives**

- To develop understanding regarding the role of of Central Bank of a country.
- To introduce the mechanism of credit creation.
- To acquaint the students with the concept of financial inclusion and asset liability management.
- To introduce the legal aspects relating to Negotiable Instruments.
- To appraise the students regarding the types of Non- Performing Assets and their provisioning norms.
- To make them familiar with demonetization and its impact on Indian Economy.

### **Course Objectives**

- Understanding the role of Central Bank.
- Learn the process of credit creation.
- Familiarization with the legal aspects of various negotiable instruments.
- Ability to understand the effects of demonetization.
- Understand the various provisions required to be created for different types of Non-Performing Assets.

**Subject: Business Economics-I**

**Subject Code: Paper-V**

**Periods per week: 6**

**Duration of Period: 45 Minutes**

### **Course Objectives:**

- To make the students understand the concept of demand, revenue and cost.
- To familiarize the students with different laws of production.
- To enable the students to determine the price under different market forms
- To enable the students to understand the situation of consumer and producer equilibrium.
- To make the students understand the determination of factor payments: Rent, Interest and Profits.

### **Course Outcomes**

- Helpful in demand forecasting.
- Students will be able to chalk out Business Policies.
- It will be helpful in Business Planning.
- Students will gain the knowledge of Profit Planning and control.

**Subject: Goods and Services Tax (GST)**

**Subject Code: Paper-VI**

**Periods per week: 6**

**Duration of Period: 45 Minutes**

### **Course Objectives**

- To provide the knowledge about the concept of Indirect taxation and GST from the pre-GST period to post- GST period.
- To introduce the students about the implementation and impact of GST in the taxation system.
- To familiarize the students regarding the procedure for registration, payment and refund of GST.
- To learn how to compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.

### **Course Outcomes**

- Development of Critical thinking and problem solving skills to resolve the GST related issues.
- Learn about the role and functioning of GST Council.
- Ability to prepare and file GST returns.
- Familiarization with the processing and recording of GST transactions.
- Understanding the practical aspects of GST and equip them to become tax practitioners.