

B.Com. (Financial Services)

B.Com. FS I

Subject: Computer Applications In Business

Code:BCS01009T

Maximum Marks- 75

Theory periods per week:9

Practical periods per week:3

Duration of period 40 minutes

Program Objectives

- To learn the use of computers in various fields such as business, education, hospitals etc.
- To understand the working of all input and output devices of a computer.
- To impart knowledge of adding multimedia in documents
- To enable students to handle large amount of data and perform calculations.
- To enable students to make presentations

Course Outcomes

- Knowledge of MS Office
- Ability to work with hardware devices.
- Initiation in the process of making PPTs, representing data using graphs and charts, writing business letters, memorandums etc.

Subject- Business Organisation and Management

Code: BCS01008T

Maximum Marks- 100

Periods per week- 6

Duration of Period- 40 minutes

Program Objectives:

- Introduce students to the essentials of business organization and management.
- Develop understanding of various business structures and their characteristics.
- Familiarize students with management theories, principles, and practices.
- Provide insight into functional areas of management, including personnel and marketing.
- Cultivate critical thinking skills in applying management concepts to real-world business situations.
- Prepare students for further study in specialized areas of business and management.

Course Outcomes:

- Grasp the fundamental concepts of business, including its types, social responsibility, and ethics.
- Compare and contrast different forms of business organization and sectors.
- Demonstrate understanding of management principles, functions, and key contributors to management thought.

- Analyze the roles and responsibilities of key management positions, including the CEO.

Subject: Financial Accounting

Maximum Marks- 100

Periods per week: 6

Duration of period: 40 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 a sole trader.
- To impart knowledge required for calculation of the profits of different types of business ventures like Voyage, consignment and joint venture.
- To illustrate the methods for calculating the profits of the organizations having Branches and Departments.

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.
- Initiation into the process of preparing financial statements of a sole trade; a business unit with multi branches or departments.
- Ability to use accounting information to solve variety business problems.

Subject: Quantitative Techniques for Business-I

Code:BCS01007T

Maximum Marks- 100

Periods per week: 6

Duration of period: 40 minutes

Program 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.

ਵਿਸ਼ਾ: ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ

ਸਮਾਂ: 40 ਮਿੰਟ

ਉਦੇਸ਼:

- ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਭਾਸ਼ਾ, ਸਾਹਿਤ, ਅਤੇ ਸਭਿਆਚਾਰ ਪ੍ਰਤੀ ਚੇਤਨਤਾ ਪੈਦਾ ਕਰਨਾ।
- ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸਿਰਜਨਾਤਮਕ ਹੁਨਰ/ਕਲਾ ਨੂੰ ਉਤਸ਼ਾਹਿਤ ਕਰਨਾ।
- ਪੰਜਾਬੀ ਸਾਹਿਤ ਦੇ ਅਧਿਐਨ ਦੁਆਰਾ ਵਿਦਿਆਰਥੀ ਦੀ ਸ਼ਖ਼ਸੀਅਤ ਨੂੰ ਉਸਾਰਨਾ।
- ਵਿਦਿਆਰਥੀ ਦੀ ਸਾਹਿਤਕ ਸਮਝ ਵਿਚ ਵਾਧਾ ਕਰਨਾ।
- ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੇ ਨਿਕਾਸ ਅਤੇ ਵਿਕਾਸ ਤੋਂ ਵਿਦਿਆਰਥੀ ਨੂੰ ਜਾਣੂ ਕਰਵਾਉਣਾ।

ਨਤੀਜੇ:

- ਵਿਦਿਆਰਥੀ ਭਾਸ਼ਾਈ ਅਧਿਐਨ ਰਾਹੀਂ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਚ ਮੁਹਾਰਤ ਹਾਸਿਲ ਕਰੇਗਾ।
- ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੇ ਨਿਕਾਸ ਅਤੇ ਵਿਕਾਸ ਨੂੰ ਸਮਝੇਗਾ।
- ਵਿਦਿਆਰਥੀ ਵਿਚ ਭਾਸ਼ਾਈ ਸੰਰਚਨਾ ਬਾਰੇ ਸਮਝ ਵਧੇਗੀ।
- ਵਿਦਿਆਰਥੀ ਵਿਚ ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਦਾ ਗਹਿਨ ਅਧਿਐਨ ਕਰਨ ਦੀ ਕਲਾ ਵਿਕਸਿਤ

ਹੋਵੇਗੀ।

- ਵਿਦਿਆਰਥੀ ਸਾਹਿਤ ਦੀਆਂ ਗਲਪੀ ਵਿਧਾਵਾਂ ਰਾਹੀਂ ਸਮਾਜਕ ਤੇ ਸਭਿਆਚਾਰਕ ਪ੍ਰਸੰਗ ਨੂੰ ਉਭਾਰਨਾ ਸਿਖੇਗਾ।

B.Com. FS III

Subject: Cost Accounting

Subject Code: BCS03001T

Maximum Marks- 100

Periods per week- 6

Duration of each period: 40 minutes

Program Objectives:

- To introduce the students regarding the meaning and importance of Cost accounting.
- To help them understand the process of introducing the cost accounting system in an organization.
- To enable students to know about the intricacies involved in ascertaining the cost of a product.
- To make them understand the various cost accounting methods applicable in different industries.
- To enable them to understand the various cost accounting techniques that can be applied to control the cost within a limit.

Course Outcomes:

- Students learn about the process of ascertaining cost of production of a product.
- They know about the application of cost accounting methods in different industries.
- They learn to apply various techniques to control costs.
- Students learn how companies fix selling prices of their products.
- They get to know about the usefulness of cost accounting records to the managers in their decision making.

Subject: Financial market operations

Subject Code: BCS03002T

Maximum Marks- 100

Periods per week: 6

Duration of period: 40 minutes

Program Objectives

- To provide knowledge about financial markets
- To explain the concept of capital market and money market and their respective sub-markets
- To understand various factors to be considered while planning for financial policies
- To gain knowledge about SEBI and its functions and guidelines
- To know the various products and services offered by IFCI, IDBI, IIBI, SIDBI, EXIM, NABARD and ICICI

Course outcomes

- Understanding of technical terminology and policies related to mutual funds
- Complete knowledge of financial markets of India
- Clarity about the role of National Stock Exchanges and Over the Counter Stock Exchange
- Detail understanding about the rights and obligations of Depositories

Subject: Contemporary Accounting & Reporting Practices

Subject Code: BCS03003T

Maximum Marks- 100

Periods per week: 6

Duration of period: 40 minutes

Program 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: BCS03004T

Maximum Marks- 100

Periods per week: 6

Duration of Period: 40 Minutes

Program Objectives:

- 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 Outcomes:

- To develop understanding regarding the role 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.

Subject: Business Economics-I

Subject Code: BCS03005T

Maximum Marks- 100

Periods per week: 6

Duration of Period: 40 Minutes

Program 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: Good and Services Tax

Subject Code: BCS03006T

Maximum Marks- 100

Lectures per week: 6

Duration of lecture: 40 minutes

Program Objectives:

- To introduce students about the amendment in the Indian Indirect Taxation I.e. Goods and Service Tax.
- To understand the GST structure, its implementation and significance in India.
- To familiarize the students with the legal aspect of GST including key provision, definition etc.
- To give an insight to the students about procedure of registration, payment and refund of GST.
- To make the students learn about various returns that need to be filled under GST.

Course Outcomes:

- In depth understanding about the concept of CGST, SGST and IGST.
- Enable the students to identify taxable event, time, place and value of supply.
- Ability to prepare and file GST returns and claim refund.
- Learn about the working of GST portal and role of GST Suvidha Providers.
- Understanding the practical aspects of GST and equip them to become tax practitioners.

B.Com. FS V

Subject: Financial Management

Subject Code: Paper I

Maximum Marks: 50

Periods per week: 6

Duration of period: 40 minutes

Program Objectives:

- 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 Outcomes:

- To introduce the students with the meaning and the need of Financial Management in current competitive environment.
- To discuss the usage of financial management by the finance manager of the company in taking important financial decisions (i.e. Investment decisions, Financing decisions and Dividend decisions).
- To provide an insight into various modes and techniques of managing the financial resources of an organization.
- To impart knowledge about the significant factors to be considered while planning the financial policies.

Subject: Operations Research

Subject Code: Paper II

Maximum Marks: 50

Periods per week: 12 per week

Duration of period: 40 minutes

Program Objectives

- To introduce the students about the concept and tools of Operations Research.
- To impart in-depth knowledge of various techniques of operations research such as assignment
- problems, transportation problems, inventory control, PERT and CPM, etc.
- To develop the understanding about the concept of Linear Programming Problems and its applications in various spheres of routine life.

Course Outcomes

- Practical knowledge about the use of various operations research techniques in daily life.
- Ability to understand the implications of PERT and CPM in construction projects.
- Understanding of the practical aspects and scope of Linear Programming Problems in mixing, diet balancing, inventory management etc.

- Development of skill to apply techniques constructively to make effective business decisions.

Subject: Income Tax Law-I

Subject Code: Paper-III

Maximum Marks: 50

Periods per week: 6

Tutorials per week: 6

Duration of Period and Tutorial: 40 minutes

Program Objectives

- To provide an overview about the fundamental concepts of Income Tax Law.
- To make students aware about the provisions of Income Tax Act, 1961 and Income Tax Rules, 1962.
- To understand the provisions and procedure involved in computing total income and liability of various individual assessee.
- To familiarize the students with various deduction and rebates available to assessee.
- To provide an insight into practical aspects of Income Tax Law and apply the provisions of laws to various situations.

Course Outcomes

- Development of critical thinking and problem-solving skills to resolve income tax issues.
- Understanding the amendments made from time to time in Finance Act.
- Ability to compute the total income and tax liability of an individual.
- Knowledge about various deductions and eligibility to avail it.
- Ability to file ITR for an individual assessee.

Subject: E-Commerce and E-Reporting

Subject Code: Paper IV

Maximum Marks: 50

Periods per week: 6

Duration of Period: 40 minutes

Program Objectives

- To provide basic knowledge about the concept of E-Commerce and various E-Business Strategies.
- To impart understanding of the common legal, ethical and taxation issues involved in E-Commerce.
- To impart knowledge of the various tools required to build a dynamic website.
- To familiarize with the various types of plastic cards, used for e-payment.
- To elaborate the concept of corporate reporting system through web.

Course Outcomes

- Knowledge of pre-requisites for starting and operating an e-commerce website.
- Familiarization with the scope of cyber laws in e-commerce.
- Development of skills to use online payment services.
- Ability to buy products online.

- Understanding of corporate reporting environment in India

Subject: Marketing of Financial Services

Subject Code: Paper V

Maximum Marks: 50

Period per week: 6

Duration of period: 40 minutes

Program Objectives:

- The skills learned in this course can be used to launch a lucrative career in the financial services industry.
- Students will learn about the fundamentals of marketing, the distinction between marketing and sales, and the concepts of services marketing.
- The purpose of this course is to acquaint the students with the ideas and features of the Indian financial system

Learning Outcomes

The Learners will understand the nitty-gritty of the Financial Market with respect to Indian perspective.

At the end of the course, the students shall be able to:

- Understand Indian financial markets
- To improve comprehension of both main and secondary markets
- To familiarize the students with the pertinent concepts and investment management theories.
- To comprehend the most recent advancements in investment management, such as the increasing significance of credit ratings.

Subject: Foreign Trade

Subject Code: Paper VI

Maximum Marks: 50

Periods per week: 6

Duration of each period: 40 minutes

Program Objectives

- To introduce the students to the concept of foreign trade and various modes to enter the international market.
- To create awareness about the various commercial policy instruments.
- To impart the knowledge regarding functioning of the international organizations.
- To develop an understanding about the foreign exchange market and foreign exchange rate determination.

Course outcomes

- Understanding of aspects of globalization and its impact on the domestic market.
- Knowledge of various tariff and non-tariff measures used by government to stabilize its balance of payment account.
- Ability to deal in the foreign exchange market and managing foreign exchange risks.