

B.Com Sem-I

Subject: Financial Accounting

Subject Code: BCG-103

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 a sole trader.
- To impart knowledge required for calculation of the profits of different types of business ventures like 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: Business Organization

Subject Code: BCG-104

Periods per week: 6

Duration of period: 45 minutes

Course Objectives

- To introduce the concept of Business Organization, its nature and scope.
- To enable the students to know various forms of business organization and key features of various business organization.
- To gain basic knowledge about pre requisites for setting up a business unit.
- To get an overview of various regulatory agencies viz. SEBI, Chamber of Commerce etc.

Course Outcomes

- Knowledge about business organizations; public and private sector forms of an organization; significant factors to be considered while setting up a business unit.
- Understanding the role of various regulatory agencies in business environment.
- Familiarization with the related concepts viz. Business Combinations, Trade associations, Pool Federals etc. which are useful in facilitating the survival and growth of an organization.

Subject: Business Communication

Subject Code: BCG-105

Periods per week: 6

Duration of period: 45 minutes

Course Objectives

- To introduce the purpose of Business Communication, its various elements, and barriers to communication.

- To impart knowledge about the various forms of communication.
- To teach various presentation skills, business etiquettes and manners.
- To develop understanding regarding the aspects of customer correspondence and secretarial correspondence.

Course Outcomes

- Knowledge of various formal and informal channels along with different media used in business concerns.
- Ability to draft office notices, circulars, memos, letters, resume, CV and PPTs etc.
- Learn the intricacies of formal communication with various professional bodies/organizations e.g. Banks, Stock Exchanges, SEBI etc.

Subject: Business Statistics

Subject Code: BCG-106

Periods per week: 6

Duration of period: 45 minutes

Course Objectives

- To introduce an important and highly useful branch of knowledge – Statistics.
- To impart knowledge of various statistical techniques for analyzing, forecasting and interpreting the data.
- To familiarize with the concept and application of index numbers.
- To enable the students understand the concept, components and analysis of time series.
- To make the students understand the calculation and use of probabilities.

Course Outcomes

- Gaining knowledge of making decisions under the situation of uncertainties.
- Ability to understand the relationship among different variables.
- Ability to formulate projecting data statements using the methods of estimation, prediction and forecasting.
- Understanding the relevance of the concept of inflation and cost of living.

Subject: Computer Fundamentals

Subject Code: BCG-107

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.
- Developing the ability to use internet for searching information on web, sending e-mails and many other tasks.
- Skill to work with Command Line Interface (DOS).

B.Com Sem-II

Subject: Advanced Financial Accounting

Subject Code: BCG-203

Periods per week: 6

Duration of period: 45 minutes

Course Objectives

- To introduce the methodology of preparing account of a partnership firm.
- To develop understanding of the underlying adjustments with respect to Capital Account, Profit and Loss Appropriation Account.
- To gain knowledge regarding the adjustments arising out of admission, retirement, death and dissolution of firm.
- To familiarize the students with computerized accounting and the related software viz. ERP.

Course Outcomes

- Skill to prepare the accounts of partnership firm.
- Ability to record the adjustments arising out of admission, retirement, death and dissolution of firm.
- Skill to prepare the financial statements of a sole trader using Tally ERP 9.
- Ability to calculate profits in case of single entry system and depreciation on fixed assets.

Subject: Commercial Laws

Subject Code: BCG-204

Periods per week: 6

Duration of each period: 45 minutes

Course Objectives

- To introduce a specialized branch of law relevant to the students of Commerce viz. Commercial Law.
- To deliver a comprehensive view of Indian Contract Act, 1872 and Sales of Goods Act, 1930 – the two significant areas relevant to the discipline of Commerce.
- To familiarize the students with the relevance and provisions of Consumer Protection Act, 1986.

Course Outcomes

- Familiarization with the requirement of a valid contract and consequences in case of breach of a contract.
- Develops an insight into the legal principles behind various contractual agreements.
- Awareness of the rights as a consumer and ability to pursue the remedies in case of violation of the right as per the Consumer Protection Act.

Subject: Business Economics
Subject Code: BCG-205
Periods per week: 6
Duration of period: 45 minutes

Course Objectives

- To introduce the students art and science of Managerial Economics.
- To make the students understand the concept of demand, revenue and cost.
- 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 calculation of national income.
- To enable the students to understand the concept of consumption function and various factors affecting it.

Course Outcomes

- Understanding of the concept of demand forecasting.
- Ability to chalk out business policies.
- Knowledge of business planning, profit planning and control.

Subject: Functional Management
Subject Code: BCG-206
Periods per week: 6
Duration of period: 45 minutes

Course Objectives

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

Course Outcomes

- Familiarization with the concept of management, its functions and principles.
- Recognition of the concept of social responsiveness and its benefits.
- Awareness regarding the importance of role of CEO in modern business.

B.Com Sem-III

Subject: Corporate Accounting
Subject Code: BCG-303
Periods per week: 6
Tutorials per week: 3
Duration of period and tutorial: 45 minutes

Course Objectives

- To gain knowledge about the provisions of preparation of Financial Statements of companies as per Companies Act, 2013.
- To impart skill to prepare the final accounts of Joint Stock companies, Insurance and Banking companies.

- To enable the students to know the accounting treatment of issue of shares and debentures in the books of companies.
- To familiarize the students with the legal provisions and accounting treatment of – redemption of preference shares and debentures and internal and external reconstruction of companies.

Course Outcomes:

- Initiation into the process of preparing final accounts of a company.
- Skill to record the transactions related to internal and external reconstruction of companies.
- Ability to calculate the profits of banking, life insurance and general insurance companies.
- Awareness about the recent developments in corporate accounting.

Subject: Company Law

Subject Code: BCG-304

Periods per week: 6

Duration of each period: 45 minutes

Course Objectives

- To deliver a comprehensive view of Companies Ac, 2013 governing the companies.
- To impart knowledge about procedure of forming and winding up a company.
- To provide an insight into various important documents of company e.g. MOA, AOA, prospectus.
- To elaborate the various provisions of law in relation to functioning of company.

Course Outcomes

- Understanding of basic provisions of Company Law, its source, content and developments.
- Knowledge of different kinds of corporate entities that are permitted to be set up as per provisions of law.
- Awareness regarding rights, duties, obligations and liabilities of key managerial personnel of the company.
- Knowledge of regulatory frame work and law relating to corporate decision making and functioning.

Subject: Financial Management

Subject Code: BCG-305

Periods per week: 6

Duration of each period: 45 minutes

Course Objectives

- To introduce the students regarding the meaning, objectives and approaches of finance function.
- 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 for financial policies.
- To acquaint the students regarding the various types of decisions taken by financial managers.
- To make them understand about the process of selecting investment projects.

Course Outcomes

- Ability to comprehend the relevance of Financial Management in a company.
- Ability to apply various methods and techniques to estimate, raise and invest the finances.
- Skill to make investment decisions in business projects.
- Knowledge of various sources of finance available to businessmen.
- Development of deep understanding of relevance of compounding and discounting for estimating the present value of money invested.

Subject: International Business

Subject Code: BCG-306

Periods per week: 6

Duration of each period: 45 minutes

Course Objectives

- To introduce the students to international business and the various modes to enter the international market.
- To create awareness about the various commercial policy instruments.
- To impart knowledge regarding functioning of the international organizations.
- To inform the students regarding the functioning of international markets.
- To develop an understanding about the various foreign trade promotion measures.

Course Outcomes

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

Subject: Business Environment

Subject Code: BCG -307

Periods per week: 6

Duration of period: 45 minutes

Course Objectives

- To impart knowledge about Business Environment and its components.
- To make the students aware about various economic problems prevailing in the Indian economy and measures taken to curb them.
- To develop understanding regarding different Industrial policies of Government since 1948 till date.
- To deliver a comprehensive view of Consumer Protection Act, 1986 and Competition Act, 2002.
- To familiarize with the strategies of economic planning in India.

Course Outcomes

- Knowledge of socio-political, economic and geographical factors while setting up a business.
- Skill to analyze the trend in per capita income, savings and investment.
- Ability to make comparison of growth rates of different countries.

- Awareness of the products sold in the market so as to avoid the exploitation by sellers.
- Familiarization with the five year plans of India.

B.Com (Hons.)

Subject: Banking and Financial System

Subject Code: Paper-I

Periods per week: 6

Duration of period: 45 minutes

Course Objectives

- To give an insight into rapidly changing financial market.
- To make the students to understand the detailed concept of money supply in the economy.
- To familiarize with the technological development in the banking industry.
- To impart knowledge about the various banking products available to customers.
- To make the students understand the concepts of priority sector lending and financial inclusion.

Course Outcomes

- In-depth understanding of overall banking system of the country.
- Clarity of the role of Reserve Bank of India in the Indian Banking System.
- Knowledge of recent trends in wholesale and retail banking in India.
- Understanding of functioning of banks.

B.Com Sem-IV

Subject: Goods and Service Tax

Subject Code: BCG-403

Periods per week: 6

Duration of each period: 45 minutes

Course Objectives

- To introduce the students with a recent amendment in Indian Indirect Tax i.e. Goods and Service Tax (GST).
- To provide an insight into status of GST in India.
- To enable the students to identify the transactions affecting GST and to calculate it.
- To understand the transitional provisions upon implementation of GST.

Course Outcomes

- Understanding about the intricacies of GST.
- Ability to compute GST.
- Ability to file GST returns.
- Development of critical thinking & problem solving skills to resolve the GST related issues.

Subject: Industrial laws
Subject Code: BCG-404
Periods per week: 6
Duration of each period: 45 minutes

Course objectives

- To develop an understanding of various Acts of industrial laws.
- To enable students to understand the various safety, health and welfare provisions.
- To make the students aware about the regulations followed by Indian Trade Union.
- To impart knowledge regarding the intricacies of Employee State Insurance Act and Workmen Compensation Act.

Course Outcomes

- Familiarization with Indian Industrial Laws.
- Ability to check the implementation status of Industrial Laws in any Indian industry.
- Knowledge regarding legal action which can be resorted to in case of violation of Industrial Laws by an industry.
- General idea of the dispute settlement authorities in India.

Subject: Principles and Practices of Banking and Insurance
Subject Code: BCG-405
Periods per week: 6
Duration of period: 45 minutes

Course Objectives

- To get an overview of Indian Banking and Insurance Industry.
- To elaborate the role of e-banking in modern era.
- To introduce the concept of financial inclusion.
- To enable the students understand the details of Insurance Regulatory and Development Authority (IRDA) Act.

Course Outcomes

- Familiarization with the functionality and structure of Indian Commercial Banks.
- Understanding the role of RBI – an apex bank of Indian Economy.
- Knowledge of various sources of finance that can be used by an individual to raise short term and long term funds.
- Ability to understand the recent trends in Indian Banking industry.
- An overview of the current status and scope of Indian Insurance industry.

B.Com (Hons.)

Subject: Electronic Banking and Risk Management
Subject Code: Paper-II
Periods per week: 6
Duration of period: 45 Minutes

Course Objectives

- To give the students an understanding of the concept of Electronic Banking.
- To enable the students to gain knowledge about cheques, truncation, electronic settlement and clearance system.
- To equip the students with the modern and current developments in banking sector regarding application of internet and computers.

- To enable the students to know various types of risk in the banks and techniques to manage the risks.

Course Outcomes

- Gain practical knowledge on internet banking and mobile banking.
- Ability to identify various risks in banks.
- Awareness regarding global technological development in the field of banking and its impact on the working of banks.

B.Com Sem-V

Subject: Management Accounting

Subject Code: BCG-503

Periods per week: 6

Duration of period: 45 minutes

Course Objectives

- To introduce a specialized branch of accounting to the students of commerce i.e. Management Accounting.
- To enable students to analyze the financial statements of business organizations.
- To impart knowledge regarding use and significance of cash flow and fund flow statement.
- To familiarize with the practical aspects of managerial decision making.

Course Outcomes

- Ability to use Management Accounting tools to analyze financial statements.
- Skill to prepare the fund flow and cash flow statements of a business enterprise.
- Understanding the relevance of responsibility accounting in business organizations.
- Competence to take managerial decisions using cost-volume-profit analysis technique.

Subject: Cost Accounting

Subject Code: BCG-504

Periods per week: 6

Tutorials per week: 3

Duration of period and Tutorial: 45 minutes

Course Objectives

- To introduce a specialized branch of accounting to the students – 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

- Initiate into the process of ascertaining the cost of production of a product.
- Ability to apply various cost accounting methods and cost control techniques in different industries.

- Learn how companies fix selling prices of business products.
- Knowledge about the usefulness of cost accounting records in decision making.

Subject: Operations Research

Subject Code: BCG-505

Periods per week: 6

Duration of period: 45 minutes

Course Objectives

- To introduce the concept of Operations Research and its applications in real life.
- To make students understand the relevance of various techniques of operations research, viz. assignment problems, transportation problems, PERT and CPM, linear programming etc.
- To learn how to make various calculations for solving different operation research problems.

Course Outcomes

- Practical knowledge about the use of various operations research techniques in daily life.
- Ability to use operations research in management decision making.
- Understanding of mathematical tools required to solve optimization problems.

Subject: Contemporary Accounting

Subject Code: BCG-511

Periods per week: 6

Duration of period: 45 minutes

Course Objectives

- To introduce students about the emergence of contemporary issues in accounting.
- To familiarize students with the models of Human Resource Accounting.
- To enable the students to understand issues in corporate reporting and corporate social reporting.
- To familiarize the students with recent trends in presentation of published accounts of diversified companies.
- To make the students understand the concept of Price Level Accounting and corporate practices in this context.

Course Outcomes

- Familiarization with the manner of recording human resources as assets in the books of accounts.
- Understanding of the concepts of Price Level Accounting, Value Added Reporting and Basel norms.
- Knowledge of major Accounting Standards in India.
- Understanding the recent trends of information reporting followed by business enterprises.

Subject: Advanced Financial Management

Subject Code: BCG-512

Periods per week: 6

Duration of each period: 45 minutes

Course Objectives

- To introduce the different approaches of Finance function.

- To impart knowledge regarding the various modes and techniques of managing the financial resources of an organization and the process of financial planning.
- To gain knowledge about the various factors to be considered while planning for financial policies.
- To acquaint the students regarding the various types of issues confronted by financial managers in current competitive business environment.
- To understand about the process involved in selecting an investment project.

Course Outcomes

- Understand both the theoretical and practical role of financial management in various business houses.
- Analyze the finances of business houses both in terms of their performance and capital requirement.
- Learn about the various sources of finance that can be used by business houses to raise funds.
- Detailed understanding about the relevance of compounding and discounting for estimating the present value of money invested.

Subject: Computer based accounting

Subject Code: BCG-531

Periods per week: 6

Duration of each period: 45 minutes

Course Objectives

- To enable the student to understand the basic terminology relevant for computerized system of accounting.
- To familiarize the students with the system of computerized accounting and the related software viz. Tally ERP 9.
- To understand the computer tools for business usage.
- To initiate into process of converting a manual accounting record to a computerized accounting record using Tally ERP 9.

Course Outcomes

- Understanding the accounting information system.
- Qualified to work as data entry operator in a small or medium scale business enterprise.
- Skill to prepare financial statements using Tally ERP 9.
- Ability to analyze and interpret the final statements.

Subject: E-Commerce

Subject Code: BCG-532

Periods per week: 6

Duration of each period: 45 minutes

Course Objectives

- To provide basic knowledge about the concept of E-Commerce and various e-business strategies.
- To understand 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 learn to evaluate websites using e-commerce revenue models.
- To familiarize with the various types of plastic cards that can be used for e-payment.

Course Outcomes

- Knowledge of pre-requisites for starting and operating an e-commerce website.
- Skill to use online payment services.
- Understanding of customer relationship life cycle of e-commerce based companies.
- Ability to buy products online.
- Familiarization with the scope of cyber laws in e-commerce.

B.Com (Hons.)

Subject: Accounting for Bankers

Subject Code: Paper III

Periods per week: 6

Duration of period: 45 minutes

Course Objectives

- To provide knowledge regarding accounting rules and provisions followed by bankers.
- To learn to calculate the rate of interest and EMI on bank loans.
- To introduce the concept of the Non-Performing Assets (NPA) and its provisioning norms.
- To familiarize with the concept of consignment, joint venture, hire purchase account, accounts of NPO, depreciation and bank reconciliation statement.
- To enable the students to prepare the books of accounts of Banking companies.

Course Outcomes

- Ability to calculate EMI and interest in case of bank loans and annuities.
- Basic knowhow to identify NPA and calculate provisioning norms on NPAs.
- Skill to prepare Bank Reconciliation Statement.
- Ability to prepare the final accounts of banking companies, consignment business, joint venture business, hire purchase business and NPOs.

B.Com Sem-VI

Subject: Auditing

Subject Code: BCG-603

Period per week: 6

Duration of period: 45 Minutes

Course Objectives

- To gain knowledge about the importance of Auditing in the representation of financial statements of companies.
- To enable the students to understand the difference between vouching, verification and valuation.
- To provide the detailed information about Indian Auditing Standards.
- To impart skill to formulate and study Audit report.

Course Outcomes

- Comprehensive knowledge of audit planning and programme.
- Understanding of current auditing standards and acceptable practices.
- Familiarization with the recent trends in Auditing.
- Ability to apply different techniques of Auditing.

Subject: Direct Tax Laws

Subject Code: BCG-604

Periods per week: 6

Tutorials per week: 6

Duration of Period and Tutorial: 45 minutes

Course Objectives

- To provide an overview about the fundamentals concepts of Direct Tax Law.
- To make students aware about the provisions of Direct Tax with regard to 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 Direct Tax Laws 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 file ITR for an individual assessee.
- Knowledge of the various methods for payment of tax e.g. TDS, Advance Tax etc.

Subject: Corporate Governance

Subject Code: BCG-605

Periods per week: 6

Duration of period: 45 minutes

Course Objectives

- To introduce the students about the concept of Corporate Governance and its relevance in current scenario.
- To understand the various governance theories and their relevance in corporate sector.
- To learn about the formation of various governance committees from time to time and their role in the development of corporate sector.
- To enable students to know about the various provisions contained in the different laws of governance.

Course Outcomes

- Knowledge about the code of Corporate Governance of business.
- Detailed understanding of governance failures behind major corporate scams.
- Learn about various recommendations given by governance committees.
- Awareness regarding various scams, both at national and international level.

Subject: Portfolio Management

Subject Code: BCG-611

Periods per week: 6

Duration of period: 45 minutes

Course Objectives

- To gain knowledge of importance of Security Analysis and Portfolio Management in taking investment decisions.
- To understand the intricacies of security analysis in designing a portfolio.

- To familiarize the students regarding the techniques of analyzing securities being applied by fund managers.
- To develop an insight into various issues in portfolio construction, revision and evaluation.

Course Outcomes

- Familiarization with the designing and construction of portfolios.
- Knowledge about the techniques of doing investment analysis.
- Ability to identify and study the trends of stock markets.
- Skill to take investment decisions taking into consideration various determinants influencing investment decisions.

Subject: Financial services

Subject Code: BCG-612

Periods per week: 6

Duration of period: 45 minutes

Course Objectives

- To introduce the nature and importance of financial services provided by different financial institutions.
- To impart knowledge about the fee based and fund based financial services provided by banks like merchant banking, mutual funds, venture capital and factoring etc. in India.
- To familiarize the students with the relevance of plastic money in current time period.

Course Outcomes

- Understanding the functioning and importance of mutual funds, venture capital and factoring.
- Knowledge of the various retail banking services.
- Ability to use plastic money to carry out various economic transactions.

Subject: Windows and Networking

Subject Code: BCG-631

Periods per week: 6

Duration of period: 45 minutes

Course Objectives

- To deliver comprehensive view of computer networking.
- To understand different types of network topologies.
- To gain knowledge about the various types of windows.
- To learn various DOS commands.

Course Outcomes

- Knowledge of appropriate network tools to build network topology.
- Learn how to share a printer, a folder on a hard drive etc.
- Ability to identify a computer and its workgroup on a network.
- Skill to use DOS commands.

Subject: E-Marketing

Subject Code: BCG-632

Periods per week: 6

Duration of period: 45 minutes

Course Objectives

- To gain knowledge about the relevance of E-Marketing in current changing environment.
- To introduce E-Marketing techniques and strategies that can be adopted by a business concern.
- To help students understand consumer behavior in an information intensive environment and the role of product innovation, pricing, advertising, customer services in the internet age.

Course Outcomes

- Familiarization with the use of search engine marketing, online advertising and online marketing strategies.
- Ability to understand the role of product innovation, pricing, advertising, customer services in the internet age.
- Skill to apply conceptual knowledge and analytical skills to develop E-Marketing strategies.

B.Com (Hons.)

Subject: Bank Marketing

Subject Code: Paper-IV

Period per week: 6

Duration of period: 45 Minutes

Course Objectives

- To enable the students to know about the marketing of banking products and services.
- To describe the students how the marketing of the banks' services and products differs from tangible goods marketing.
- To impart knowledge about the marketing research in banking.
- To introduce the students about the promotion process of bank's products and services.

Course Outcomes

- Familiarization with the marketing techniques used by banks for its products and services.
- Ability to understand the techniques used in marketing research by banks.
- Learn to manage multiple products and services across the multiple customer segments.
- Ability to understand the techniques the various effective marketing strategy in modern banking.