

COS of B. Com.

BUSINESS COMMUNICATION (Paper Code C-101)

This course is to develop effective business communication skills in business and corporate sector.

- Basic forms of communication with models and processes.
- Theories of communication.
- Concept of Audience analysis.
- Development of positive personal attitudes.
- Swot analysis and uses in corporate sector.
- Models of communication.
- Formal and informal communication networks in business.
- Types, Advantages & Disadvantages of Grapevine Communication.
- Barriers and improving of communication.
- Presentations and reports writing.
- Meaning and functioning of Group discussion, seminars and mock interviews.
- Principles of effective communication.
- Writing skills of Business letter's including Editing and office memorandum.
- Formal & other types of report writing.
- Principles & presentation skill of oral presentation.
- Non-verbal aspects of communicating.
- Principles of effective listening.
- Appearing & conducting interviews procedure.
- Modern forms of communication.

BUSINESS Statistics (Paper Code C-102)

- Analyse statistical data graphically using frequency distributions and cumulative frequency distributions.
- Analyse statistical data using measures of central tendency, dispersion and location.
- Use the basic probability rules, including additive and multiplicative laws, using the terms, independent and mutually exclusive events.

- Derive the probability density function of transformation of random variables.
- Calculate probabilities, and derive the marginal and conditional distribution of bivariate random variables.
- Use discrete and continuous probability distributions, including requirements, mean and variance, and making decisions.
- Define binomial outcomes and compute probability of getting X successes in N trials.
- Identify the characteristics of different discrete and continuous distributions.
- Identify the type of statistical situation to which different distributions can be applied.
- Use Poisson, exponential distributions to solve statistical problems.

FINANCIAL ACCOUNTING

CODE (C-103)

To import basic accounting knowledge as applicable to business:-

1. Students will recognize commonly used financial statements, their components and how information from business transactions flows into these statements.
2. Students will demonstrate progressive learning in the elements of managerial decision making, including planning, directing and controlling activities in a business environment.
3. Students will be able to demonstrate knowledge of preparation of Financial Statements and or financial schedules in accordance with Generally Accepted Accounting Principles through analysis and synthesis of information as well.
4. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
5. Students will be able to demonstrate knowledge of various advanced accounting issues related to Financial Accounting within a global and or ethical framework.

Business Regulatory framework

(C-104)

- Demonstrate an understanding of the Legal Environment of Business.

- Apply basic legal knowledge to business transactions.
- Communicate effectively using standard business and legal terminology.
- Demonstrate recognition of intellectual property identify how computer law affects business analyse the nature and terminology of contract law.
- Demonstrate recognition of the requirements of the contract agreement.
- Demonstrate understanding of contract consideration and capacity.
- Demonstrate recognition of the genuineness of assent in contract formation.
- Demonstrate understanding of legality and statute of frauds in contracts.
- Identify contract remedies.
- Demonstrate recognition of transactions involving the UCC sales

BUSINESS ECONOMICS

CODE (C-105)

This course is meant to acquaint the student with the principles of business economics as are applicable in business:

1. Understand and apply supply and demand analysis to relevant economic issues;
2. Apply marginal analysis to the “firm” under different market conditions;
3. Understand the causes and consequences of different market structures;
4. Apply economic models to examine current economic issues and evaluate policy options for addressing these issues;
5. Analyse the causes and effects of changes in real GDP;
6. Understand the concept of macroeconomic equilibrium and implications for the management of the business cycle;
7. Identify and explain changes in the money supply and analyse the effects of monetary policy changes on the Indian economy;
8. Analyse the importance of international trade to the Indian economy and

evaluate the effects of government policy measures on the exchange rate and trade.

BUSINESS ENVIRONMENT (Paper Code C-106)

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

- Concept, components and importance of the Indian business environment.
- Saving and investment (income) in Economical trend.
- Trade and balance of payments policies.
- Sources of Funds and Prices policy.
- Disadvantages of business : Unemployment, Poverty, Regional imbalances, Industrial sickness & Parallel economy.
- Govt. Policy about (L.P.G.) Liberalization, Privatization and Globalization.
- Role of nitiaayog in Business environment.

B.COM IInd Year

COMPANY LAW (Paper Code C-201)

Main objectives of this subject to provide the knowledge of company, shares and kinds of company etc.

- Describe in general terms what business is.
- Demonstrate an appreciation of the concepts of capital i.e. Equity, Preference and debenture non as I.P.O.
- Identify the main types of business medium determine the assets and liabilities of a company using numeracy skills.
- Preparation of memorandum of Association & Articles of Association.
- Issuing prospectus by appropriate authorities following rules & regulations
- Plays & significant role for Board of Directors working in companies.
- Rules & regulations for prevention of oppression and mismanagement.
- Procedure of winding up of company.

COST ACCOUNTING **Code C-202**

This course exposes students to broad range of cost accounting concepts and their terminology. Topics include how to identify, measure and accumulate direct and indirect costs how to apply burden, introduction to job costing system.

- Express the place and role of cost accounting in to modern economical environment.
- Select the costs according to their impact on business.
- Explains the relationship between cost and financial accounting.
- Defines the concepts of cost, expense, loss and revenue.
- Interpret allocation of overheads.
- Explain the concept and role of cost accounting in the business management of manufacturing and non manufacturing companies.
- Use accounting methods of cost calculation.
- Preparation of production cost sheet and cost of goods sold statement.
- Calculates product cost according to the process costing.
- Identify relevant information and analyze decision making.
- Identify and determine cost behavior.

Principal of Business Management

C-203

- Describe the influence of historical forces on the current practice of management.
- Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
- Explain how organisations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment.
- Describe the process of management's four functions : planning, organizing, leading, and controlling.
- Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.
- Evaluate leadership styles to anticipate the consequence of each leadership style.

INCOME TAX

Code C-204

Successful completion of this course, a student will be able to:

- Acquire the complete knowledge of basic concepts of income tax
- Understand the concept of exempted incomes.
- Understand the provisions of agricultural income
- Calculate Residential status of a person.
- Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals
- Compute the income under the head "Income from Salary"
- Compute income under the head "Income from House Property"
- Compute income under the head "Income from Business or Profession".

Entrepreneurship development

(C- 205)

- Understanding the nature of entrepreneurship.
- Understand the function of the entrepreneur in the successful, commercial application of innovations.
- Confirm an entrepreneurial business idea.
- Identify personal attributes that enable best use of entrepreneurial opportunities.
- Explore entrepreneurial leadership and management style.

PUBLIC FINANCE

CODE (C-206)

On completion of this course, the students will be able to :-

- a) To understand the economics of government expenditure and taxation.
- b) To use economic analysis to predict and verify the effects of government intervention on behaviour of individuals, households, and firms.
- c) To discuss the implications of policy for efficiency and equity.
- d) To analyze public goods, externalities, and information asymmetries; market failures resulting
- e) From these conditions and policies to address those market failures; taxes; and expenditures.
- f) To analyze policy applications including welfare assistance, education, healthcare spending, and tax policies such as income taxes and consumption taxes.
- g) To critically analyze fiscal policies and its implication in Indian Economy.

B.Com. IIIrd Year

Corporate Accounting

(C-301)

- A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.
- The ability to account for a range of advanced financial accounting issues.
- 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.
- The ability to prepare consolidated accounts for a corporate group.
- An understanding of the principles of accounting for investments in associates.
- The ability to analyse complex issues, to formulate well reasoned and coherent arguments and to reach well considered conclusions.
- Strong verbal and written communication skills.

AUDITING

Code (C-302)

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

- Demonstrate on understanding of the nature and scope of auditing and related services.
- Describe and discuss the regulatory framework of auditing and related services.
- Show understanding and explain the ethical standards of an auditor.
- Distinguish between auditing and accounting.
- Differentiate three main types of audits.
- Describe auditors and management responsibilities and audit objectives.
- Explain how analytical procedures are used on audit tool.
- Illustrate the effects of technology on internal controls of business.
- Show understanding and be able to interpret different types of audit reports.
- Legal process of compulsory and voluntary winding up of the company.

Principal of Marketing

(C-303)

- Apply intellectual property concepts to guide brand development within the established legal framework.
- Given an organization's mission, use the product life cycle, situational analysis, environmental scanning, and sustainable competitive advantage to correctly identify viable market segments.
- Use applied market research and elements of the market planning process to create a marketing plan.
- Develop a market research plan and conduct basic research using primary and secondary sources.

ECONOMIC LAWS

CODE C-(304)

It will provide a basic knowledge of different act to the students:-

- SEBI Act, 1992
- Depositories Act, 1996
- The Environment Protection Act, 1986
- Water (Prevention & control of pollution) Act, 1974
- Air (Prevention & control of pollution) Act, 1981
- NGT Act, 2010
- Trade market Act, 1999
- The Patents Act, 1970
- The Designs Act, 2000
- Indications of Goods (Registration & Protection) Act, 1999
- Copy Right Act, 1957
- FEMA, 1999
- Prevention of Money Laundering Act, 2002
- Factory Act, 1948
- Industrial Disputes Act, 1947

E-COMMERCE

CODE C-305

To enable the students to become competent to understand the mechanism for excelling in E-Commerce based employment and self-employment opportunities:

- Understand the fundamental and importance of E-commerce
- Gain knowledge of different types in E-commerce: C2C, C2B, B2C, B2B, G2C
- Analyze the impact of E-commerce on business models and strategy
- Learn about the infrastructure for E-commerce
- Learn the key features of Internet, Intranets, Extranets and web technology and how they relate to each other.
- Understand EDI as an exchange of business documents in a standard electronic format

between business partners.

- Know the legal issues and privacy in E-Commerce
- Assess the electronic payment systems
- Be familiarize with E-Marketing & E-Advertising in E-commerce.

MANAGEMENT ACCOUNTING

Code C-306)

Critically analyse and provide recommendation to improve the operations of organization through the application of management accounting techniques.

- Understand and describe strategic management accounting.
- Make decisions based on customer profitability using activity costing.
- Identify the major principles of accounting.
- Describe the different types of business organizations and the financial statements they rely on.
- Predict fixed, mixed and variable cost behaviors.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.
- Determine relevant revenues and costs for both short and long term decision making.
- Present a variety of managerial decision based on differential analysis.
- Analyze a statement of cash flows & funds flows statement.
- Describe the financial and non financial data that managers use to measure performance.
- Explain how capital budgeting in used in decision making.