

B. Com Honours

Course Details – 2024-25

Semester I, III, V

S.No	Course Title	Course Code	Course Objective	Course Outcome
1.	Financial Accounting - I	DSC101	<ul style="list-style-type: none"> • The basic principles and concept of accounting and how it is represented in financial statements. • Demonstrate how to maintain various books of accounts for preparation of financial statements. • Practice the process of preparing bank reconciliation statement and collate cash book and pass book • Identifying errors and ascertaining correct profit or loss • Summarize the financial position and periodic reporting 	<ul style="list-style-type: none"> • Students will be able to • Understand accounting concepts and its treatment. • Understand various books of accounts to analyse financial position. • Compare cash book & pass book and reconcile the differences • Analyse and rectify various errors and its treatment for accuracy. • Prepare, analyse and interpret financial statement and its position.
2.	Business Organisation and Management	DSC 102	<ul style="list-style-type: none"> • To acquaint the students with the basics of Commerce and Business Concepts and functions, forms of Business Organization and Functions of Management. • To familiarize the students with the procedures and documentation of registration of a Joint Stock Company. • To provide the students with the knowledge of the Concept, Functions and Principles of Management • To make the students acquire basic conceptual knowledge regarding the functions of Management and Structures of Organization • To acquaint the students with the nuances of Authority, Coordination and Control 	<p>Students will be able to:</p> <ul style="list-style-type: none"> • Gain an understanding of the forms of Business Organizations • Apply the tools, techniques and procedures in Registration of Companies • Analyze and acquire knowledge relating to the Principles of Management which will enable them to perform the managerial jobs. • Develop and understand the structures of Organizations • Apply the concepts of Authority, Coordination and Control and thereby comply with the responsibilities as managers in the practical scenario.

3.	Foreign Trade	DSC 103	<ul style="list-style-type: none"> ● To gain knowledge of India's foreign trade procedures & Documentation ● Understand the provisions of Balance of trade and Balance of Payment in International trade ● Understand the framework of Indian Trade Policy ● To Familiarize the Significance of Foreign trade & Types of Trade blocs ● To acquaint with various International Economic institutions 	<ul style="list-style-type: none"> ● Students will be able to understand the Various Documents in foreign trade and the parties involved in issuing them ● Acquire knowledge about the components in BOT&BOP, reasons for disequilibrium & remedies for correcting it ● Acquire knowledge about the history of Indian trade policy & Development measures taken in Current EXIM policy ● Understand the importance of Trade blocs in Promoting International trade ● Analyse the role of international institutions in Providing Financial assistance and promotion of foreign trade
4	Business Economics	DSC 104	<ul style="list-style-type: none"> ● Understand basic concepts related to Business Economics ● Familiarize with the concept of Demand and Laws related to Demand ● Acquire information on supply analysis and consumer Behaviour ● Acquire total knowledge on Production Analysis and Laws related to Economies and Diseconomies of Economies. ● Familiarize the concept of Cost and Revenue. 	<p>Students will be able to:</p> <ul style="list-style-type: none"> ● Acquire the basic knowledge on concepts related to Business Economics ● Learn the Demand Concept and Demand analysis ● Acquire the knowledge of Supply Analysis & Market Equilibrium ● Apply the concepts of Production level ● Prepare cost analysis for Price and Revenue Analysis
5	Advanced Accounting	DSC301	<ul style="list-style-type: none"> ● Objective of this course is to help students to learn beyond introductory level ● Evaluate different methods of Capitals a/c's, ● Steps involved in Admission, Retirement and Death of a partner. ● Procedure involved in Dissolution of a Firm. ● Evaluate the different situation of capital issue to public issue of shares at par, premium and forfeiture. ● Specimen of Profit & Loss a/c & Balance sheet (Schedule VI). 	<p>Students will be able to</p> <ul style="list-style-type: none"> ● Identify the difference between Admission, Retirement and Death of a partner. ● Will know the procedure of Dissolution of the firm. ● Understands different methods/procedures of allotment of shares ● Will be able to prepare Final a/c's of the companies. ● Good understanding towards valuation of Goodwill & Shares.

			<ul style="list-style-type: none"> • Different methods of Goodwill & Shares. 	
6	Business Statistics – I	DSC 302	<ul style="list-style-type: none"> • To understand basic concepts, meaning and significance of statistics • To Present statistical data through diagrams. • To Find average of the mass data • To identify the causes of variability. • To correlate between two or more variables 	<ul style="list-style-type: none"> • Student understand drafting Skills. • Student familiarize with different methods of Average • Students learn to apply Suitable diagrams. • Students understand the reasons for Variation. • Students Learn to compare and correlate.
7	Financial Institutions and Markets	DSC 303	<ul style="list-style-type: none"> • To make the students acquire the knowledge of financial Institutions and Markets. • To understand the working of financial institutions • To understand about the various markets like debt market, money market and equity market. • To explain the concept of repo rate, reverse repo rate, ESOP, stock market, SEBI etc. • To introduce students to the world of financial services 	<p>Students will be able to</p> <ul style="list-style-type: none"> • Describe how various banks or institution's function. • Understand various financial terms related to finance, stock exchange, bonds etc. • Understand the role of financial institution for start-ups. • Analyse the basics of money market, debt market and equity market. • Differentiate between fund based and fee based financial activities of the Indian financial system
8	Investment Management	DSC304	<ul style="list-style-type: none"> • Understand different investment alternatives in the market • Understand the concept of Risk and Return • Understand how securities are traded in the market • Understand the concept of Time Value of Money • Be able to manage a portfolio 	<ul style="list-style-type: none"> • Demonstrate a basic understanding of investments and the nuances of investing • Analyze the risk and return in each securities • Gaining the knowledge on stock indices. • Demonstrate knowledge of the value of money over time and its uses • Construct optimal portfolios and evaluate them using models.
9	Cost Accounting	DSE 501	<ul style="list-style-type: none"> • Acquaint Introduction of Cost Accounting knowledge • Impart issue of material's. • Impart the provisions of Labour & Overheads. • Ascertainment of cost per unit. • Allocate of materials, labour and 	<p>Students will be able to compute/understand -</p> <ul style="list-style-type: none"> • Difference between Cost & Financial Accounting. • Different stock levels of Materials and its method of issuing. • Allocation/Appportionment of

			factory overhead costs to process cost centres.	overheads. <ul style="list-style-type: none"> • Prepare tender/quotations. • Familiarised in treating Normal Loss, Abnormal Loss and Abnormal Gains.
10.	Computerised Accounting	DSE 502	<ul style="list-style-type: none"> • Basics of computerised Accounting • Objective of this course is to know how inventory system are maintained in Tally Software • Maintaining of documents of the Accounting • Managing Bills Receivable and Payables • Generating MIS Reports in Tally Software 	Students will be able to: <ul style="list-style-type: none"> • the basic of computerised accounting. • Student will able to do the inventory management system in Tally.ERP9. • Student will learn the recording of voucher. • Student will manage Bills Receivables and Payables in Tally.ERP9 • Student will be able to retrieve the MIS reports in Tally Software
11.	Auditing	DSE 503	<ul style="list-style-type: none"> • To understand meaning and elements of auditing and gain knowledge for execution of audit. • The aim of the paper is to enrich the students with the attributes required by the auditor for effective auditing. • The paper also aims at familiarizing the students with the internal control and internal check needed for smooth conduct of auditing. • The approach of the paper is also to make the students aware of how vouchers and bills are audited. • The objective of the paper is also to provide a clear understanding of how assets and liabilities are valued and verified. 	The students should be able to: <ul style="list-style-type: none"> • Analyse the various aspects of checking and verifying books of accounts. • Comprehend the prerequisites of auditor needed for conducting smooth auditing. • Understand the importance of internal control and internal check. • Understand hoe assets and liabilities are valued and verified. • Comprehend the complexities of appointing removing and providing remuneration of the auditors.
12.	Marketing Management	DSE504	<ul style="list-style-type: none"> • To understand the product, promotion and Channel management • To enable to design marketing strategy and management • To Design SWOT analysis • To Formulate Goals ,Feedback and Control of Marketing Process 	The students should be able to: <ul style="list-style-type: none"> • Analyse the various aspects of Marketing • Comprehend the process and design of Marketing Structure • Understand the importance feedback and Control of marketing

13	Excel Foundation	GE	<ul style="list-style-type: none"> • To understand the fundamental concepts of MS Excel • Understand and know how to use worksheets ,Ribbon tabs, Short cuts, Modifying cell contents • Learn how to use worksheet operations • To Understand Tables and Formatting • To understand Excel files and Templates 	<ul style="list-style-type: none"> • Students gain knowledge : • Understand about concept of MS Excel • Understand about creating Worksheets, cell contents • Understand how to point memory locations using shortcuts • Understand the concepts of Tables and formatting Excel files 	•
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Department of Commerce

Course Details – 2024-25

B. Com Honours

Semester II, IV, VI

S.No	Course Title	Course Code	Course Objective	Course Outcome
1.	Financial accounting - II	DSC 201	<ul style="list-style-type: none"> • The importance of negotiable instruments to a business • Understand the concept of Consignment and learn the accounting treatment of the various aspects of consignment • Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture • Distinguish between Single Entry and Double Entry • Understand the meaning and features of Non-Profit Organization 	<p>Students will be able to</p> <ul style="list-style-type: none"> • Comprehend accounting bills and negotiable instruments • Understand various books of accounts of Consignment • Record entries of joint venture account. • Know the ascertainment of profit under Single Entry system • Know the accounting system for Non-profit organization
2.	Business law	DSC 202	<ul style="list-style-type: none"> • To make the students acquire basic conceptual knowledge of different laws relating to Business. • To provide the students with knowledge of legal principles relating to business contracts. • To engage the students with the legal provisions with respect to Sale of Goods • To acquaint the students with the legal ramifications involved in business transactions with respect to Consumer Protection Act and Intellectual Property laws. • To understand the legal provisions applicable for establishment, management and Winding up of companies in India as per Companies Act 	<p>On completion of the course, students will be able to:</p> <ul style="list-style-type: none"> • Understand relevance of Business Law to individuals and businesses and the role of law in an economic, political and social context. • Identify the fundamental legal principles behind contractual agreements. • Comprehensively understand all the rules, regulations and provisions relating to Business law, with respect to Sale of Goods • Acquire knowledge relating to Consumer Protection Law and Intellectual Properties for creations of the mind. • Apply the laws relating to the Management and Winding up of Companies.

3.	Banking and financial services	DSC 203	<ul style="list-style-type: none"> • To gain the knowledge about emerging trends in banking sector in India • To Comprehend the relationship between a banker and a customer • To Understand the features of various negotiable instruments • To Familiarize with fund based & Non fund based financial services • To apprise with various financial services offered by banks like Merchant banking, venture capital, leasing, factoring & forfeiting 	<p>Students will be able to</p> <ul style="list-style-type: none"> • Understand the functioning of commercial Banks and Development Banks in India. • Acquire knowledge about the relationship between Banker and Customer. • Analyze the use of Negotiable Instruments and Precautionary measures from the point of Banker • Gain knowledge about financial services and Financial Products. • Recognize the availability of different types of financial services and their Functioning benefits
4	Financial Management	DSC 204	<ul style="list-style-type: none"> • To acquire the knowledge of financial management in terms of scope and objectives. • To learn about long term investment decisions. • To gain knowledge on managing and maintaining of short-term investment decisions. • The purpose of the course is to set a framework for the financial decision of the firm. • To gain knowledge about dividend theories and practices. 	<p>Students will be able to:</p> <ul style="list-style-type: none"> • Learn the nature, objectives and scope of financial management. • Get in-depth and comprehensive knowledge on long term investment decisions. • Acquire the knowledge of important aspects of financing of short-term investment decisions. • Learn about the financial decision mix. • Acquire the knowledge of dividend decision.
5.	Income Tax	DSC 401	<ul style="list-style-type: none"> • Provide concepts and provisions of Income Tax Act & concept of agriculture income • Acquaint with the provisions of computing income from Salary • Understand provisions of calculating income from house property • Comprehend with the calculation of income from business profession. • Familiarise the concept of Capital gains and Income from Other Sources 	<p>Students will be able to</p> <ul style="list-style-type: none"> • Compute of Income Tax payable by the individual • Compute of income from Salaries • Compute of income from House Property • Compute of income from Business as per Income Tax Law • Compute of income from Capital gains and other sources
6.	Business Statistics II	DSC 402	<ul style="list-style-type: none"> • Objective of this course is to develop research orientation 	<p>Students will be able to:</p>

			<p>among the students and develop analytical skills.</p> <ul style="list-style-type: none"> • To predict the value of the dependent variable and estimate the effect. • To estimate the trend which varies with time. • To measure changes in the value of money or the price level from time to time. • To estimate the probability to help in decision making. • To estimate the possibilities of occurrence of various outcomes. 	<ul style="list-style-type: none"> • Practically apply regression equations • To analyse trend of various products and services • Analyse price level changes impact cost of living. • Apply Probability techniques in decision making. • Analyse probability distributions depending on sample.
7	Corporate Accounting	DSC 403	<ul style="list-style-type: none"> • To impart the knowledge of a Company Liquidation. • Understand the differences between Amalgamation & Acquisition • Familiarise the Internal Reconstruction & Acquisition of Business • Understand the different branches of Corporate Accounting i.e Bank sector • Understand the different branches of Corporate Accounting i.e Insurance sector 	<p>Students will be able to understand-</p> <ul style="list-style-type: none"> • Acquaint the procedure of company liquidation. • Differentiate between Merger and Purchase • Importance of Internal Reconstruction. • Makes industry ready in the area of Banking sector. • Enhance their growth in the field of Insurance sector.
8	Human Resource Management	DSC 404	<ul style="list-style-type: none"> • To acquaint the students with the basics of Human Resource concepts and its evolution in India. • To familiarize the students with the concept of Human Resource Planning. • To provide the students with the knowledge of Recruitment & Selection. • To make the students acquire basic conceptual knowledge regarding the basics of Human Resource Development. • To acquaint the students with various methods of performance appraisal. 	<p>Students will be able to:</p> <ul style="list-style-type: none"> • Gain an understanding of the concept of Human resource management. • Apply the knowledge of Recruitment and selection once working. • Analysing and acquiring knowledge will help them in Personnel roles at work. • Develop and understand the influence of Human Resource development on Employee satisfaction. • Apply the concepts of Human Resource Management in practical scenarios as leaders and managers.
9.	Research methodology and project report	PR	<ul style="list-style-type: none"> • To provide holistic approach towards comprehending Methods of Research in social sciences 	<p>Students will be able to:</p> <ul style="list-style-type: none"> • Acquire the basic knowledge on Methods of Research in social sciences

			<ul style="list-style-type: none"> • To help students to analyse the area in which they want to do Research • To enable students in formulation of objectives, Methodology, Bibliography & References. • To Understand the Review of Literature 	<ul style="list-style-type: none"> • Students will get an idea to select area in which they have to do Project • Students will attain information in formulation of objectives, Methodology, Bibliography, & References • Students will gain review on literature
10.	Cost control and Management Accounting	DSE 601	<ul style="list-style-type: none"> • To be acquaint with Cost Control techniques • Impart the importance of Management Accounting. • Imparting different methods of financial statements and ratios • Familiarize with the source and application of fund • Familiarize with the procedure of preparation of cash flow and its equivalent. 	<p>Students will be able to compute/understand -</p> <ul style="list-style-type: none"> • The different techniques of Cost Accounting. • The importance of Management Accounting. • The various methods of financial statements and ratios. • The Importance of working capital, Sources & Applications of funds. • Procedure of preparation of cash flow and its equivalent.
11	Theory and practice of GST	DSE 602	<ul style="list-style-type: none"> • Objective of this course is acquiring the knowledge regarding Theory and Practice of GST • How to Maintain GST accounting for Traders and Manufacturing concerns in Tally Software • Monthly GST Filing • Maintain of GST accounting for Service Sectors. • Migrating from VAT to GST 	<ul style="list-style-type: none"> • Student will be able : • to understand the basic GST law • Student will be able to do GST Accounting in Tally Software • Students will be able to understand the GST Computations and GST return filling • Acquire the knowledge of GST in Service Sectors • Migrating from VAT to GST and advance Entries in GST
12.	Accounting Standards (Only General)	DSE 603	<ul style="list-style-type: none"> • To acquire the knowledge and application of Indian Accounting Standards. • To learn about various standards relating to financial reporting & disclosure. • To gain knowledge on standards and guidance on financial statement items. • To understand the standards relating to business acquisition and consolidation. • To gain knowledge on various financial reporting. 	<p>Students will be able to</p> <ul style="list-style-type: none"> • Gain the knowledge and objectives of Indian Accounting Standards. • Get in-depth knowledge of the procedure of AS and its applicability relating to financial reporting & disclosure. • Acquire the knowledge of various accounting standards and its implementation on financial statement items.

				<ul style="list-style-type: none"> Analyse the standards relating to acquisition and consolidation. Acquire the knowledge various financial reporting.
13.	International Finance	DSE 604	<ul style="list-style-type: none"> To make the students acquire knowledge of International Finance. To learn about various terminologies relating to International Finance. To gain knowledge of Foreign Exchange Markets. To understand the Exchange Rate Mechanism. To gain knowledge on various International Flow of Funds 	<p>Students will be able to</p> <ul style="list-style-type: none"> Learn the objectives and importance of International Finance. Understand the terms relating to International Finance and their applicability. Acquire knowledge of various markets in Foreign Exchange. Analyse the exchange rates in various markets. Acquire knowledge of the flow of funds internationally

