

## B. Com General

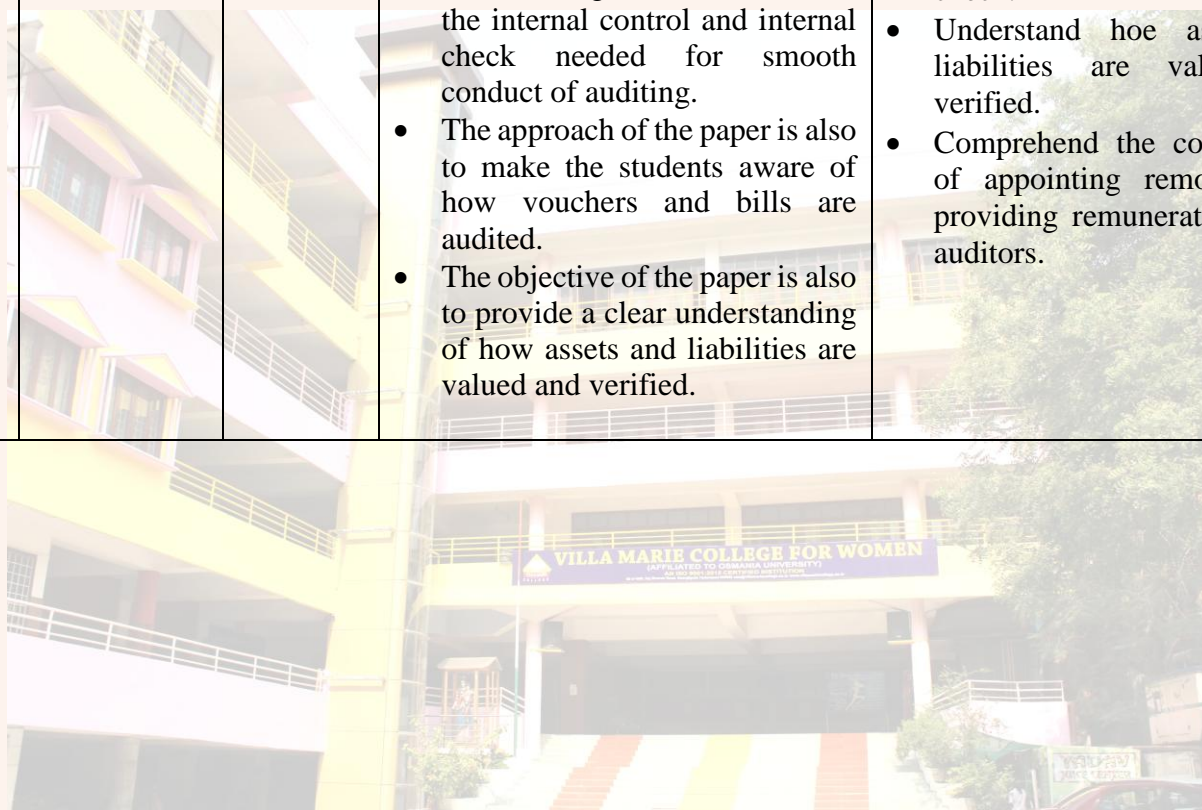
### Course Details – 2024-25

#### Semester: III and V

S.No	Course Title	Course Code	Course Objective	Course Outcome
1.	Advanced Accounting	BC 304	<ul style="list-style-type: none"> <li>• Objective of this course is to help students to learn beyond introductory level</li> <li>• Evaluate different methods of Capitals a/c's,</li> <li>• Steps involved in Admission, Retirement and Death of a partner.</li> <li>• Procedure involved in Dissolution of a Firm.</li> <li>• Evaluate the different situation of capital issue to public issue of shares at par, premium and forfeiture.</li> <li>• Specimen of Profit &amp; Loss a/c &amp; Balance sheet (Schedule VI).</li> </ul> <p style="text-align: center;">Different methods of Goodwill &amp; Shares.</p>	<p>Students will be able to</p> <ul style="list-style-type: none"> <li>• Identify the difference between Admission, Retirement and Death of a partner.</li> <li>• Will know the procedure of Dissolution of the firm.</li> <li>• Understands different methods/procedures of allotment of shares</li> <li>• Will be able to prepare Final a/c's of the companies.</li> </ul> <p style="text-align: center;">Good understanding towards valuation of Goodwill &amp; Shares.</p>
2.	Business Statistics – I	BC 306	<ul style="list-style-type: none"> <li>• To understand basic concepts, meaning and significance of statistics</li> <li>• To Present statistical data through diagrams.</li> <li>• To Find average of the mass data</li> <li>• To identify the causes of variability.</li> <li>• To correlate between two or more variables</li> </ul>	<ul style="list-style-type: none"> <li>• Student understand drafting Skills.</li> <li>• Student familiarize with different methods of Average</li> <li>• Students learn to apply Suitable diagrams.</li> <li>• Students understand the reasons for Variation.</li> <li>• Students Learn to compare and correlate.</li> </ul>
3.	Financial Institutions and Markets	DSC 303	<ul style="list-style-type: none"> <li>• To make the students acquire the knowledge of financial Institutions and Markets.</li> <li>• To understand the working of financial institutions</li> <li>• To understand about the various markets like debt market, money market and equity market.</li> <li>• To explain the concept of repo rate, reverse repo rate, ESOP,</li> </ul>	<p>Students will be able to</p> <ul style="list-style-type: none"> <li>• Describe how various banks or institution's function.</li> <li>• Understand various financial terms related to finance, stock exchange, bonds etc.</li> <li>• Understand the role of financial institution for start-ups.</li> </ul>

			<p>stock market, SEBI etc.</p> <ul style="list-style-type: none"> <li>To introduce students to the world of financial services</li> </ul>	<ul style="list-style-type: none"> <li>Analyse the basics of money market, debt market and equity market.</li> <li>Differentiate between fund based and fee based financial activities of the Indian financial system</li> </ul>
4.	Business Economics (GE)	GE	<ul style="list-style-type: none"> <li>Understand basic concepts related to Business Economics</li> <li>Familiarize with the concept of Demand and Laws related to Demand</li> <li>Acquire information on supply analysis and consumer Behaviour</li> <li>Acquire total knowledge on Production Analysis and Laws related to Economies and Diseconomies of Economies.</li> <li>Familiarize the concept of Cost and Revenue.</li> </ul>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>Acquire the basic knowledge on concepts related to Business Economics</li> <li>Learn the Demand Concept and Demand analysis</li> <li>Acquire the knowledge of Supply Analysis &amp; Market Equilibrium</li> <li>Apply the concepts of Production level</li> <li>Prepare cost analysis for Price and Revenue Analysis</li> </ul>
5.	Cost Accounting	DSE 501	<ul style="list-style-type: none"> <li>Acquaint Introduction of Cost Accounting knowledge</li> <li>Impart issue of material's.</li> <li>Impart the provisions of Labour &amp; Overheads.</li> <li>Ascertainment of cost per unit.</li> <li>Allocate of materials, labour and factory overhead costs to process cost centres.</li> </ul>	<p>Students will be able to compute/understand -</p> <ul style="list-style-type: none"> <li>Difference between Cost &amp; Financial Accounting.</li> <li>Different stock levels of Materials and its method of issuing.</li> <li>Allocation/Appportionment of overheads.</li> <li>Prepare tender/quotations.</li> <li>Familiarised in treating Normal Loss, Abnormal Loss and Abnormal Gains.</li> </ul>
6.	Computerised Accounting	DSE 502	<ul style="list-style-type: none"> <li>Basics of computerised Accounting</li> <li>Objective of this course is to know how inventory system are maintained in Tally Software</li> <li>Maintaining of documents of the Accounting</li> <li>Managing Bills Receivable and Payables</li> <li>Generating MIS Reports in Tally Software</li> </ul>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>the basic of computerised accounting.</li> <li>Student will able to do the inventory management system in Tally.ERP9.</li> <li>Student will learn the recording of voucher.</li> <li>Student will manage Bills Receivables and Payables in Tally.ERP9</li> </ul>

				<ul style="list-style-type: none"> <li>• Student will be able to retrieve the MIS reports in Tally Software</li> </ul>
7.	Auditing	DSE 503	<ul style="list-style-type: none"> <li>• To understand meaning and elements of auditing and gain knowledge for execution of audit.</li> <li>• The aim of the paper is to enrich the students with the attributes required by the auditor for effective auditing.</li> <li>• The paper also aims at familiarizing the students with the internal control and internal check needed for smooth conduct of auditing.</li> <li>• The approach of the paper is also to make the students aware of how vouchers and bills are audited.</li> <li>• The objective of the paper is also to provide a clear understanding of how assets and liabilities are valued and verified.</li> </ul>	<p>The students should be able to:</p> <ul style="list-style-type: none"> <li>• Analyse the various aspects of checking and verifying books of accounts.</li> <li>• Comprehend the prerequisites of auditor needed for conducting smooth auditing.</li> <li>• Understand the importance of internal control and internal check.</li> <li>• Understand how assets and liabilities are valued and verified.</li> <li>• Comprehend the complexities of appointing removing and providing remuneration of the auditors.</li> </ul>



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### Course Details – 2024-25

#### Semester: IV and VI

1.	Basic Computer Skills	AECC2	<ul style="list-style-type: none"> <li>To impart a basic level understanding of working of a Computer and its usage.</li> <li>To gain knowledge on office automation tools and internet.</li> </ul>	<ul style="list-style-type: none"> <li>Students are being able to describe hardware and software components, Understanding Operating Systems functions, and work with Word processor.</li> <li>Uses of spreadsheet, power point applications and should be able to create &amp; write EMAIL's, should be familiar with concepts of internet.</li> </ul>
2.	Income Tax	DSC 401	<ul style="list-style-type: none"> <li>Provide concepts and provisions of Income Tax Act &amp; concept of agriculture income</li> <li>Acquaint with the provisions of computing income from Salary</li> <li>Understand provisions of calculating income from house property</li> <li>Comprehend with the calculation of income from business profession.</li> <li>Familiarise the concept of Capital gains and Income from Other Sources</li> </ul>	<p>Students will be able to</p> <ul style="list-style-type: none"> <li>Compute of Income Tax payable by the individual</li> <li>Compute of income from Salaries</li> <li>Compute of income from House Property</li> <li>Compute of income from Business as per Income Tax Law</li> </ul> <p>Compute of income from Capital gains and other sources</p>
3.	Business Statistics – II	BC 406	<ul style="list-style-type: none"> <li>Objective of this course is to develop research orientation among the students and develop analytical skills.</li> <li>To predict the value of the dependent variable and estimate the effect.</li> <li>To estimate the trend which varies with time.</li> <li>To measure changes in the value of money or the price level from time to time.</li> <li>To estimate the probability to help in decision making.</li> <li>To estimate the possibilities of occurrence of various outcomes.</li> </ul>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>Practically apply regression equations</li> <li>To analyse trend of various products and services</li> <li>Analyse price level changes impact cost of living.</li> <li>Apply Probability techniques in decision making.</li> <li>Analyse probability distributions depending on sample.</li> </ul>
4.	Corporate Accounting	DSC 403	<ul style="list-style-type: none"> <li>To impart the knowledge of a Company Liquidation.</li> </ul>	<p>Students will be able to understand-</p>

			<ul style="list-style-type: none"> <li>• Understand the differences between Amalgamation &amp; Acquisition</li> <li>• Familiarise the Internal Reconstruction &amp; Acquisition of Business</li> <li>• Understand the different branches of Corporate Accounting i.e Bank sector</li> <li>• Understand the different branches of Corporate Accounting i.e Insurance sector</li> </ul>	<ul style="list-style-type: none"> <li>• Acquaint the procedure of company liquidation.</li> <li>• Differentiate between Merger and Purchase</li> <li>• Importance of Internal Reconstruction.</li> <li>• Makes industry ready in the area of Banking sector.</li> </ul> <p>Enhance their growth in the field of Insurance sector.</p>
5.	Research Methodology and Project Report	PR	<ul style="list-style-type: none"> <li>• To provide holistic approach towards comprehending Methods of Research in social sciences</li> <li>• To help students to analyse the area in which they want to do Research</li> <li>• To enable students in formulation of objectives, Methodology, Bibliography &amp; References.</li> <li>• To Understand the Review of Literature</li> </ul>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Acquire the basic knowledge on Methods of Research in social sciences</li> <li>• Students will get an idea to select area in which they have to do Project</li> <li>• Students will attain information in formulation of objectives, Methodology, Bibliography, &amp; References</li> <li>• Students will gain review on literature</li> </ul>
6.	Cost Control and Management Accounting	DSE 601	<ul style="list-style-type: none"> <li>• To be acquaint with Cost Control techniques</li> <li>• Impart the importance of Management Accounting.</li> <li>• Imparting different methods of financial statements and ratios</li> <li>• Familiarize with the source and application of fund</li> <li>• Familiarize with the procedure of preparation of cash flow and its equivalent.</li> </ul>	<p>Students will be able to compute/understand -</p> <ul style="list-style-type: none"> <li>• The different techniques of Cost Accounting.</li> <li>• The importance of Management Accounting.</li> <li>• The various methods of financial statements and ratios.</li> <li>• The Importance of working capital, Sources &amp; Applications of funds.</li> <li>• Procedure of preparation of cash flow and its equivalent.</li> </ul>
7.	Theory and Practice of GST	DSE 602	<ul style="list-style-type: none"> <li>• Objective of this course is acquiring the knowledge regarding Theory and Practice of GST</li> <li>• How to Maintain GST accounting for Traders and Manufacturing concerns in Tally Software</li> <li>• Monthly GST Filing</li> </ul>	<ul style="list-style-type: none"> <li>• Student will be able to understand the basic GST law</li> <li>• Student will be able to do GST Accounting in Tally Software</li> <li>• Students will be able to understand the GST Computations and GST return filling</li> </ul>

			<ul style="list-style-type: none"> <li>• Maintain of GST accounting for Service Sectors.</li> <li>• Migrating from VAT to GST</li> </ul>	<ul style="list-style-type: none"> <li>• Acquire the knowledge of GST in Service Sectors</li> <li>• Migrating from VAT to GST and advance Entries in GST</li> </ul>
8.	Accounting Standards	DSE 603	<ul style="list-style-type: none"> <li>• To acquire the knowledge and application of Indian Accounting Standards.</li> <li>• To learn about various standards relating to financial reporting &amp; disclosure.</li> <li>• To gain knowledge on standards and guidance on financial statement items.</li> <li>• To understand the standards relating to business acquisition and consolidation.</li> <li>• To gain knowledge on various financial reporting.</li> </ul>	<p>Students will be able to</p> <ul style="list-style-type: none"> <li>• Gain the knowledge and objectives of Indian Accounting Standards.</li> <li>• Get in-depth knowledge of the procedure of AS and its applicability relating to financial reporting &amp; disclosure.</li> <li>• Acquire the knowledge of various accounting standards and its implementation on financial statement items.</li> <li>• Analyse the standards relating to acquisition and consolidation.</li> <li>• Acquire the knowledge various financial reporting.</li> </ul>

