

COURSE OUTCOME

SEMESTER - 1

P 1 - Financial Accounting

The student will be able to:

- Acquire knowledge of the basic concepts and conventions of accounting.
- Prepare accounts of a partnership firm.
- Prepare accounts of special kinds such as Royalty accounts, Voyage accounts and Branch accounts.
- Prepare accounts as per norms in case of Hire-Purchase & Installment Purchase as well as Insolvency of the business units.
- Gain insight into the Indian & International accounting standards as well as IFRS.
- Develop skills in understanding the process of insolvency and their books of accounts.

P 2 - Business Organisation

The students will be able to:

- Understand basics about a business organization and its various forms.
- Understand the social responsibility of business towards the various stakeholders.
- Get knowledge about computation and fixation of remuneration of labour and incentive plans.
- Gain insight about features of stock exchanges and commodity exchanges and their working as well as regulation.
- Gain knowledge of the new patterns of business operations and organisations i.e., Ebusiness, LLP, OPC.
- Understand the various elements and principles of organisation.

P 3 - MICRO ECONOMICS

After studying all materials and resources presented in the course, the student will be able to:

- Explain the role of scarcity, specialization, opportunity cost and cost/benefit analysis in economic decision-making.
- Identify the determinants of supply and demand; demonstrate the impact of shifts in both market supply and demand curves on equilibrium price and output.
- Summarize the law of diminishing marginal utility; describe the process of utility maximization.
- Calculate supply and demand elasticities, identify the determinants of price elasticity of demand and supply, and demonstrate the relationship between elasticity and total revenue.
- Describe the production function and the Law of Diminishing Marginal Productivity; calculate and graph short-run and long-run costs of production.
- Relate to real world business scenario through study of various market forms.
- Study the factors affecting distribution of income through an analysis of various factor payments.
- Gain indepth insight and equip them to analyze the real economic situations more effectively with the help of practical problems using elementary mathematics.

P 4 - CURRENCY, BANKING AND EXCHANGE

After studying all materials and resources presented in the course, the student will be able to:

- Have a sound theoretical base in various areas of banking and exchange.

- Understand the channel for flow of money in the economy.
- Analyse the role and importance of credit in the economy.
- Get the insight knowledge about exchange rate and exchange control.

P 5 - Essentials of Management

Upon successful completion of this course the students will be able to:

- Map the evolution of 'Management' as a discipline and as a process that helps in the analysis of internal and external environment.
- Understand of the various aspects of Planning and decision making, and of Authority and Responsibility in a formal organization
- Organise, motivate and lead in an organization
- Understand Control functions and make simple applications

SEMESTER - 2

P 7 - Corporate Accounting

The student will be able to:

- Understand the features and accounting treatment of Shares and Debentures.
- Knowledge about Accounting entries related to Redemption of Shares and Debentures.
- Prepare of Company's Final Accounts.
- Acquire knowledge of accounting procedure adopted during Amalgamation and Absorption of companies.
- Acquire conceptual knowledge of Internal and External reconstruction of companies and their accounting treatment.
- Knowledge regarding accounting treatment and procedure adopted at the time of winding up of companies.

P 8 - Business Regulatory Framework

The students will be able to:

- Understand the nature and meaning of contracts, forms of contracts and essentials of a valid contract.
- Gain insight into various kinds of contract.
- Gain in-depth knowledge of Sales of Goods Act and Negotiable Instruments Act
- Have knowledge of the fundamentals of Consumer Protection Act.
- Keep updated about the amendments in these laws and regulations.

P 9 - PUBLIC FINANCE

The student will be able to:

- To introduce students to the public sector reform agenda with a focus on public finance issues;
- To demonstrate administrative, political, and economic constraints to public finance reforms;
- To develop analytical skills of the students in three major areas of public finance reforms (performance-based budgeting, mid-term financial planning, budget decentralization);
- To train students how to develop budgeting and performance evaluation systems for public sector institutions;

- To develop students' skills on how to write a public policy paper and make a presentation on public policy issue.

P 10 - Business Communication

Upon successful completion of this course the students will be able to:

- Apply principles of effective communication in their verbal and non-verbal communication.
- Write effective e-mails, memos, and business correspondence.
- Illustrate presentation skills
- Plan effective business meetings
- Identify communication barriers

P 11 - Selling and Advertising

Upon successful completion of this course the students will be able to demonstrate strong conceptual knowledge in the selling and advertising, students will be able to demonstrate its application for resolution of problems pertaining selling and advertising.

Semester III

P 13- Business Finance

The students will be able to-

- Demonstrate an understanding of the overall role and importance of the finance function.
- Understand the role and responsibilities of a Finance Manager in an organisation
- Gain knowledge of the concept of cost of capital, capitalisation; over and under capitalization.
- Have knowledge about the short & long term sources of finance.
- Apply ratio analysis as a tool of managing and controlling finances of a business entity.
- Analyse the complexities associated with working capital management, and the financing approaches to working capital.

P14- Statistical Methods

- The course content of this paper has been designed with the assumption that students have no knowledge or rudimentary knowledge of Business Statistics.
- The purpose is to enhance student's understanding of the fundamentals of statistics.
- In this paper the students will be imparted the knowledge about the measures of descriptive as well analytical statistics and their application in different fields. These fields may include business, trade, industry, macroeconomic indicators, social phenomenon, day to day activities etc.

• Through the study of this paper, students will become acquainted with specific skills of data collection, processing, presentation and application of statistical tools on these data. This is how they will know the characteristics of data and learn analysis, interpretation and prediction of unknown data. Notes: Use of Simple/Scientific calculator is allowed.

P15- Banking Operations

- Understand the core concepts of banking.
- Acquainted with the knowledge of the functioning of the banking industry, especially that of India.
- Understand the structure of banking system in India • Understand the operational aspect of commercial banks in India.
- Learn and gain insights about negotiable instruments
- Help understand various concepts like ATM, e-banking, Basel Norms, etc.

P16- Managing Human Resources

Upon successful completion of this course the students will be able to-

- Develop the basic understanding about the importance of HR function
- Learn the various concepts of Human Resource Management processes required to Induct and Recruit the employees.
- Develop the basic knowledge of Training and Performance Appraisal of employees.
- Learn important issues related to Compensation and Wage Administration.

P17- Information Systems and E-Business

Upon successful completion of this course the students will be able to:

- Develop the functional knowledge of Computer Systems
- Develop the thorough understanding of various Information Systems with particular focus on DSS, MIS, TP, EIS and, CRM Systems
- Understand the basic knowledge of the applications of Database Management Systems and their development
- Understand the concepts of E-Commerce with an application orientation

Semester IV

P19- Cost Accounting :

The students will be able to

- Understand the nature and scope of Cost Accounting.
- Gain knowledge about the advantages of cost accounting and classifications of various costs.
- Acquire knowledge about accounting and control of material cost and labour cost.
- Know overhead costing as well as and Apportionment and Absorption of Overheads.
- Understand the methods of costing, marginal costing and budgetary control system.
- Gain knowledge of Unit or Output costing as well as standard costing.

P20- Contemporary Audit

The students will be able to-

- Understand the concept, types & techniques of audit.
- Gain knowledge of audit documentation, vouching and verification of assets and liabilities.
- Understand provisions regarding appointment of a company auditor and learn about his powers and duties.
- Have knowledge of special provisions for Government audit.
- Gain insight into audit of special entities and emerging concepts in auditing as well as standards on auditing.

P21- Foreign Trade of India

At the end of the course, a student will be able to-

- Understand the underlying motives of international trade.
- Know the composition, direction and volume of trade over a period of time.
- Analyse with the current status and changing dynamics of India's foreign trade as well as the impact of policy changes on it.
- Well-equipped when employed, whether in the field of industry or trade (export/import).

P22- Macro Economics

Students who complete this course will be able to understand-

- The meaning and components of the National Income Accounts, especially GDP; the concept and working of multipliers.
- The meaning of the business cycle and its phases and to manipulate the basic Aggregate Supply, Aggregate Demand model of the macro economy.
- The meaning of unemployment and inflation data and how that data is collected and computed.
- How fiscal policy operates, its tools, and its advantages and drawbacks.
- How monetary policy operates, its tools, and its advantages and drawbacks.

P23- Institutional Framework for Business

Upon successful completion of this course the students will be able understand how the institutional framework for business will empower them to better locate and employ the opportunities available during the course of fulfilling their duties in various managerial roles. They would be able to take better decisions and design and provide better value to both their respective organizations and the various stakeholders involved. The knowledge of the institutional mechanisms will stand in good stead for the budding entrepreneurs of tomorrow.

Semester V

P25- Goods and Service Tax (GST)

The students will be able to:-

- Learn the concept of Indirect tax from Pre-GST period to Post-GST period.
- Understand the difference between forward charge, reverse charge mechanism and the difference between composite and mixed supply.
- Know the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.
- Record and analyze the transactions for compliance under GST.
- Understand the procedure for registration, payment and refund of GST as well as mechanism to determine it.

P26- Principles and Practice of Insurance

The students will be able to:-

- Gain knowledge about the concept & purpose of insurance, Double insurance, Over insurance, Under-insurance and Re-insurance.
- Gain insight about the Theories, Principles and Contracts of Insurance.
- Learn various policies, Terms & conditions and Types of Life Insurance.
- Gain knowledge regarding basic principles of Fire Insurance policy, assignment and claims.
- Acquire knowledge on Principles, Types, Conditions and Warranties in Marine Insurance policy as well as marine losses.

P27- Introduction to Entrepreneurship

Upon successful completion of this course the students will be able to:

- Develop the concepts of Entrepreneurship and its practical significance
- Develop the capability to identify business opportunities and work on them

- Learn to develop a Business Plan with sufficient focus on Technology, Human Resource and management of Financial resources
- Learn to source the funds and apply them efficiently

P28- Managing Business Operation

Upon successful completion of this course the students will be able to comprehend the operational activities in any organization - Production based and/or Service Based. They will be able to effectively & efficiently execute different operational functions in any business organization.

P29X- Company Law and Practice

Upon successful completion of this course the students will be able to:

- Understand the nature, types and formation of companies in India
- Understand and draft Memorandum of Association and Articles of Association
- Plan the management of Share Capital and its Issuance
- Understand the legal implications in appointment of company officials and conduct and scope of Company Meetings

P29Y- Concepts of Valuation

Upon successful completion of this course the students will be able to:

- Develop a thorough understanding of present and future value concepts
- Grasp the techniques to estimate and analyze all types of Annuities
- Fully understand the concepts of Fixed Income Securities and estimation of present and future values of their cash-flows
- Develop a thorough knowledge of the concepts of Variable income securities (Shares) along with the knowledge of their Issuance and Trading in Capital Market

Semester VI

P31- Income Tax Law and Accounts

The students will be able to:-

- Know about the basic concept of Income Tax.
- Understand the provisions of Income tax in order to minimize the ultimate tax liability by setting off loss due to agricultural Income.
- Understand the provisions relating to residential status and incidence/charge of Tax.
- Compute total income under five Heads of Income i.e. Salaries, House Property, Profits & Gains from Business & Profession, Capital Gains and Other Sources.
- Acquire knowledge of the provisions and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.

- Understand provisions about appeal & revision, tax penalties, offence and prosecutions.

P32- Principles and Practice of Marketing

The students will be able to:-

- Have knowledge about marketing and its functions.
- Understand what is a product, its classifications and product life cycle
- Gain knowledge about the mechanism of price determination of a product in various markets.
- Understand the need and significance of distribution channels.
- Gain insight of the concept of advertising and how it affects the buying habits of a consumer.
- Understand and trap the psyche of consumer in order to market a product.

P33- Indian Economy

After the course the students will be able to:

1. Understand the fundamentals of Indian economy.
2. Analyze the changing dimensions of Indian economy.
3. Acquaint with changing dimensions of our economy.
4. Provide the knowledge about various policies and programmes run by our government and their impact on our economy.

P34- Applied Business Statistics

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

1. Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis;
2. Critically evaluate the underlying assumptions of analysis tools;
3. Understand and critically discuss the issues surrounding sampling and significance; Discuss critically the uses and limitations of statistical analysis;
4. Solve a range of problems using the techniques covered.
5. Conduct basic statistical analysis of data.

P35X- Economics of Public Enterprises

After learning this course, students would be able to:

- Understand in detail the fundamentals, working, evaluation etc. of public enterprises.
- Manage the smooth functioning of the public enterprises for economy development.
- Understand the role and accountability of public enterprises in the development of economy.
- Get the knowledge about the various business operations performed in the public enterprises.

P35Y- Export Import Procedure and Documentation

After learning this course, the students will be able to:

- Understand the rules, regulations, procedures and documentation to be followed for export-import trade in India.
- Know about various schemes and benefits offered by the government to exporters and importers.
- Start their own export units.

SEMESTER – VII

Specialization in Commerce

P37. Accounting for Managers Credit

The student will be able to:

- Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.
- Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.
- Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.
- Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems.
- Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc..

P38. Financial Planning Credit

The students will be able to:

- Understand the premise of financial planning and identify the financial goals.
- Critically evaluate the investment instruments suitable for different financial goals in different time span.
- Apply appropriate financial instruments to manage individuals' finances.
- Analyze investment in primary market.

P39. Rural Marketing

After studying all materials and resources presented in the course, the student will be able to:

- Understand issues in rural marketing and characteristics of rural market.
- Understand non-conventional methods of reaching rural markets.
- Develop marketing strategy for rural markets.
- Identify and explain factors which influence consumer behavior.

- Relate internal dynamics such as personality, perception, learning, motivation and attitude to the choices rural consumer make..

P40X. Labour Welfare Laws

After studying all materials and resources presented in the course, the student will be able to:

- Interpret the various provisions under the Act and understand how they can be used to improve industrial harmony.
- Understand policies related to compensation, insurance, provident funds, gratuity etc. for the benefit of the company and employees.
- Understand the role and complexities of trade unions in order to maintain cordial relations between management and labour.
- Gain knowledge of the provisions of various acts like Payment of Gratuity Act, Workmen's Compensation Act, Trade Union Act, Employees' Provident Funds, Miscellaneous Provisions Act and its application for labor welfare.

P40Y. Legal Environment of Business

Upon successful completion of this course the students will be able to:

- Create premise and clear understanding for legal aspects of transfer of property.
- Comprehend and utilize laws relating to Societies and Trusts for start-ups and entrepreneurial ventures, independently.
- Comprehend and utilize laws relating to Intellectual Property, Patents, Copyright, Trademark etc.
- Learn about the legitimate rights and obligations under The Right to Information Act.

P41X. Financial Institutions and Markets

The student will be able to:

- Understand the working of financial institutions and markets both individually and as an interlinked system.
- Understand the organization, role, functioning and need for regulation of different types of financial markets and the implications of the same on society.
- Critically analyze the pivotal role of banking in a financial system and the reasons for it being among the most tightly regulated industries in the world.
- Understand the impediments to financial inclusion and critically evaluate different ways of developing sustainable financial inclusion. Also critically analyse the working of the micro finance industry.

P41Y. Essentials of E-commerce

The students will be able to:

- This course is to familiarize the student with the basic of e-commerce and to comprehend its potential.

P42. Research Methodology

The student will be able to:

- Understand Research and identify research problems.
- Learn Quantitative and Qualitative Methods of research.
- Represent data in tabular as well as graphical manner.
- Write Research paper and Preparation of Report

Specialization in Applied Economics

P37. ADVANCED ECONOMIC ANALYSIS

Upon successful completion of this course the students will be able to:

Students should be able to understand the core concepts of demand, cost and production within the broad neo-classical and behavioural economics framework. They will get familiarized with basic mathematical tools related to the core concepts outlined above. Thus equipped with this theoretical and mathematical knowledge, they should be in a better position to understand the dynamics of real world problems.

P38. ACCOUNTING FOR FINANCIAL DECISIONS

After learning this course, students would be able to understand the financial position and apply the included techniques and concepts to manage the finances of any business organisation.

P39. DEMOGRAPHY AND POPULATION STUDIES

The students will be able to comprehend various complex demographic issues and problems plaguing developing economies and also the shortcomings of various policy packages to tackle these. Their technical skills in the area will also be enhanced. Being a comprehensive course in itself, the students with the knowledge gained from this paper, are in a position to go in for specialized study of the same being offered by various universities in the country and abroad. There is a plethora of job opportunities for the students in the field of research, academics, planning; and as an analyst or a statistician.

P40X. FOREIGN EXCHANGE MANAGEMENT

The students will be able to comprehend various complex demographic issues and problems plaguing developing economies and also the shortcomings of various policy packages to tackle these. Their technical skills in the area will also be enhanced. Being a

comprehensive course in itself, the students with the knowledge gained from this paper, are in a position to go in for specialized study of the same being offered by various universities in the country and abroad. There is a plethora of job opportunities for the students in the field of research, academics, planning; and as an analyst or a statistician.

P40Y INDUSTRIAL ECONOMICS

This course aims to describe economic problems of firm and industries. The focus is upon understanding the behaviour of business firms under different market conditions.

P41X. RURAL ECONOMICS

Provides students with a very sound theoretical base in various areas of Rural Economics and acquaints the students with various concepts of Rural Economics.

P41Y ENVIRONMENT AND RESOURCE ECONOMICS

After learning this course, students would be able to understand the concepts, practices and laws pertaining to environment and economics of resources. Students would be also able to understand environmental values, green environment and environmental ethics.

P42 RESEARCH METHODOLOGY

The study of this paper would enable the students to gain insight about the conceptual framework of research and different tools and techniques what can be applied while investigating any field of interest. The students will learn how to identify a research problem and what kind of research design is best suited to that research problem or theme under given environment. They will also be familiar with the Tests of hypotheses and result verification and validation. They shall be equipped with innovative thinking and skills to prepare a sound and meaningful research report. A proper understanding of the methodology and techniques of research will improve the logical reasoning of the students. The knowledge of this paper is very helpful for the students aspiring in academics or research institutions and various organizations