Curriculum & Syllabi

(Programme Credit Framework, Courses Credit Structure Semester wise for 4 Year Under Graduate Programme in Commerce in Alignment with National Education Policy-2020)

in

SRM UNIVERSITY DELHI-NCR

w.e.f. Academic Year 2024-25

BACHELOR OF COMMERCE (B.COM. (HONS.) & B.COM. (HONS. WITH RESEARCH))

(4 YEARS UNDER GRADUATE DEGREE PROGRAMME)

[w. e. f. 2024-25]

DEPARTMENT OF COMMERCE

FACULTY OF MANAGEMENT & COMMERCE

SRM UNIVERSITY DELHI-NCR, SONEPAT

39, Rajiv Gandhi Education City, Sonepat,

Haryana-131029

COMMERCE GRADUATES EMPLOYABILITY ATTRIBUTES

S. No.	EMPLOYBILITY ATTRIBUTES	DESCRIPTION
1	**Sound knowledge , Skills & Understanding of the domain area**	Students should have the fundamental knowledge of basic subjects and skills to apply in domain area.
2	**Communicating Effectively**	Communicate orally/written formats in a clear and sensitive/structured manner which is appropriately varied according to different audiences and seniority levels.
3	**Thinking Critically**	Recognize patterns in detailed documents and scenarios to understand the 'bigger' picture.
4	**Analyzing Data and Using Technology**	Analyze and use numbers and data accurately and manipulate into relevant information.
5	**Developing Initiative and Enterprise**	Initiate change and add value by embracing new ideas and showing ingenuity and creativity in addressing challenges and problems.
6	**Problem Solving**	Analyze facts and circumstances and ask the right questions to diagnose problems
7	**Social Responsibility and Accountability**	Behave in a manner which is sustainableand socially responsible. Accept responsibility for own decisions, actions and work outcomes.
8	**Developing Professionalism**	Perform more than one task at the same time and Complete tasks in a self-directed manner in the absence of supervision

DEPARTMENT OF COMMERCE

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

B.Com (H) is a four-year undergraduate program with interdisciplinary approach to the study of Accountancy, Finance, Management, Business Laws, Marketing and Computer & ICT aiming to promote holistic education useful in handling social, management and financial problems. The curriculumis dispensed using a combination of classroom teaching, project-based learning, group discussions, presentations, home assignments, industry interactions and exposure, internships and fieldwork. The program has a unique and innovative course structure which engenders creative out of the box thinking.

The objectives of the programme are:

PEO 1: To familiarize students with basic to high-level accounting and taxation knowledge & concepts.

PEO 2: To develop strengthen of the student's understanding for working effectively in the area of finance, account & taxation.

PEO3: To enhance the knowledge and capability of students for understanding the business world and its complexities.

PEO 4: Have a rigorous training in fundamental concepts of accounting, trade, taxation & e-commerce which make a strong foundation.

PEO 5: Be a lifelong learner who is able to enhance and expand their accounting & taxation expertise.

PEO 6: To discuss cases, simulation model, games, project in order to develop critical thinking, problem solving, inter-personal skill, effective communication & leadership

PEO 7: To make students involve in project based learning which support them for placement/ to get employment

DEPARTMENT OF COMMERCE

PROGRAMME LEARNING OUTCOMES (PLOs)

Upon completion of the B.Com (H) programme from SRM University, the commerce graduates will be able to**:**

PLO 1: Understand the basic concepts and theoretical knowledge used in the different Commerce and business related areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce etc.

PLO 2: Apply the different tools and techniques in solving the problems related to their field of study in day to day situations during their career;

PLO 3: Plan and develop their start-ups and entrepreneurial ventures independently through skills developed during the tenure of degree.

PLO 4: Comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions.

PLO 5: Enhance the reflective and scientific thinking which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

PLO 6: Pursue higher education and advance research in the field of Commerce, Business and Finance with the clear understanding of basic concepts required for the same.

PLO 7: Create evidence-based solutions to business problems and opportunities

PLO 8: Participate in wider societal concerns through engagement in the professional knowledge of project based learning.

MAPPING MATRIX OF PROGRAM EDUCATIONAL OBJECTIVES(PEOs) AND PROGRAM LEARNING OUTCOMES (PLOs)

(TABULAR FORMAT)

PLOs / PEOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
PEO1	■	■						
PEO2		■	■				■	
PEO3			■	■				
PEO4				■	■	■	■	
PEO5						■		■
PEO6						■		
PEO7						■	■	■

Financial Accounting	
Course Code:24BCH101	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P : 4-0-0	Course Type: Major Course
Pre-requisite: Student must have basic knowledge of Accounting.	

COURSE OBJECTIVES (COs)

1. This course aims at equipping the students with the basic principles of financial accounting for different types of organizations.
2. It also provides a detail insight into the various role and responsibilities of different regulatory bodies in developing IFRS standards.
3. The students will be exposed to the underlying concepts relating to financial accounting.
4. The course will introduce to the double-entry accounting with the aim of preparing & presenting various financial statements.
5. The students are introduced to the basic statement of cash flows for a single entity and interpretation of financial statements using ratio analysis.

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand the purpose of financial accounting
2. Evaluate the role and responsibilities of regulatory bodies in developing IFRS standards.
3. Comprehend the qualitative characteristics of Financial Statements.
4. Exhibit the use of double entry system in recording transaction.
5. Preparation of financial statements and the interpretation thereof.

Business And Technology	
Course Code: 23BCH102	Continuous Evaluation:40
Credits: 04	End Semester Examination:60
L T P :4-0-0	Course Type: Major Course
Prerequisite: Student must have basic knowledge of managerial functions	

COURSE OBJECTIVES (COs)

1. To help the students gain understanding of the functions and responsibilities of managers.
2. To provide them tools and techniques to be used in the performance of the managerial job.
3. To enable them to analyze and understand the environment of the organization.
4. To help the students to develop cognizance of the importance of management principles
5. To guide them about professional ethics in accounting and business

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand the concepts related to Business and demonstrate the roles, skills and functions of management.
0. Explain principles and functions of management implemented in the organisation.
1. Analyze and comprehend the concepts of Planning, Organising, Staffing, Directing, Leadership, Coordination and Control.

2. Develop a problem solving and critical attitude towards day to day problems faced by management while performing business activities.
3. To provide a deeper insight about professional ethics

CORPORATE AND BUSINESS LAW-I	
Course Code: 23BCH103	Continuous Evaluation:40
Credits: 04	End Semester Examination:60
L T P : 4-0-0	Course Type: Major Course
Prerequisite: Student must have basic knowledge of concept of company.	

COURSE OBJECTIVES (COs)

1. To provide basic and broad knowledge in business laws in management.
2. To provide a rich fund of contemporary knowledge, time tested principles, basic concepts, emerging ideas, evolving theories, latest technique, ever changing procedures & practices in the field of Law.
3. To enable the students to apply concepts, principles and theories to understand and apply simple business laws.
4. To make the students analyze and comprehend different business laws.
5. Identify legal issues that arise in international commercial situations.

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply the concepts of business laws.
2. Apply the business laws to current business environment
3. Understand and apply the provisions of The Contract Act and Sales of Goods Act to the business.
4. Students would be able to understand and apply the Partnership Act, Limited Liability Partnership Act and The Negotiable Instruments Act.
5. Students will get a deeper insights about business knowledge from the subject.

Statistical Methods	
Course Code: 23MDC101	Continuous Evaluation: 40 Marks
Credits: 3	End Semester Examination: 60 Marks
L T P : 3-0-0	Course Type: Multidisciplinary Course
Pre-requisite: Student must have basic knowledge of Basic Mathematics.	

COURSE OBJECTIVES COs

The Course is designed with the following objectives to:

1. To introduce the basics of statistics and graphical representation of data
2. To equip the students with measures of central tendency and dispersion
3. To learn about correlation and regression analysis
4. To know about the probability in daily life.

COURSE LEARNING OUTCOMES CLOs:

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand the basics of statistics and explain data for graphical representation
2. Understand the concept of measures of central tendency and measures of dispersion
3. Understand the basics of correlation and regression
4. Understand the concept of probability in real life scenario.

DIGITAL LITERACY & IT SKILLS	
Course Code:23TS101	**Continuous Evaluation: 70 Marks**
Credits: 1	**End Semester Examination: 30 Marks**
L T P : 0-0-2	**Course Type: Skill Enhancement Course**
Pre-requisite: Student must have basic knowledge of computers.	

COURSE OBJECTIVES (COs) - The Course is designed with the following objectives:

1. To know a comprehensive understanding of digital literacy and essential IT skills
2. To discuss and develop critical thinking abilities
3. To understand practical skills required to navigate the digital world effectively
4. To grasp the significance of aspects of our personal and professional lives
5. To construct and utilize technology to enhance productivity and creativity

COURSE LEARNING OUTCOMES (CLOs) –

The Syllabus has been prepared in accordance with the NEP-2020. Upon completion of this course, learners will be able to:

1. Explain and understand the concept of digital literacy and its importance in contemporary society.
2. To apply and develop proficiency in using computer hardware, operating systems, and software applications.
3. To analyse foster critical thinking and problem-solving skills when working with digital tools and information.
4. Promote responsible and ethical use of digital technologies

Enhance communication and collaboration skills using digital platforms and explore emerging trends and technologies in the digital landscape.

Corporate Accounting	
Course Code: 23BCH201	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P : 4-0-0	Course Type: Major Course
Pre-requisite: Student must have basic knowledge of Company Accounts.	

COURSE OBJECTIVES (COs)

1. To enable students to acquire conceptual knowledge of the corporate accounting and acquire skills for recording various kinds of corporate transactions regarding shares and debentures.
2. To develop an understanding of valuation of goodwill and shares of the company.
3. To make student learn about the amalgamation and internal reconstruction.
4. To comprehend and analyze special types of Corporate balance sheets like holding and subsidiary companies.
5. To make students understand and analyze special types of Corporate balance sheets like banking companies.

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Describe the rationale, merits, and demerits of issuing shares and debentures for a company and do the

accounting treatment.
2. Do valuation of Goodwill and Shares
3. Enumerate accounting treatment and prepare balance sheet after Amalgamation and Internal Reconstruction of company and analyze the case studies of major amalgamations of companies in India;
4. Application and analysis of special balance sheets like holding and subsidiary companies.
5. Application and analysis of special balance sheets like banking companies.

Financial Reporting	
Course Code: 23BCH202	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P : 4-0-0	Course Type: Major Course
Pre-requisite: Student must have basic knowledge of Accounting standards.	

COURSE OBJECTIVES (COs)

1. The conceptual framework that is applicable to corporate entities & the course underpins the knowledge & understanding of various accounting standards
2. Additionally, application of accounting standards in preparation of financial statement & the students will learn how to prepare financial statements for individual entities for the use of shareholders.
3. The course underpins the knowledge & understanding of various accounting standards and the conceptual framework that are applicable to corporate entities.
4. The students will learn the basics of group entities and how to prepare financial statements for group entities & introduction to associate investment and accounting for associates in consolidated financial statements.
5. Students will learn to analyze and interpret the financial statement of an individual and group entity.

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understanding the conceptual framework
2. Understanding the use and application of the accounting standards
3. Application of the accounting standards to various business contexts
4. Preparation of individual and group financial statements & interpretation and analysis of financial statements.
5. Employability and technology skills

Corporate And Business Law-II	
Course Code: 23BCH203	Continuous Evaluation:40
Credits: 04	End Semester Examination:60
L T P : 4-0-0	Course Type: Minor Stream Course
Prerequisite: Student must have basic knowledge of concept of company.	

COURSE OBJECTIVES (COs)

1. To make students understand various legal provisions related to corporate system.
2. To understand the importance of various legal documents to be maintained in a company.
3. To understand and apply the legalities related to management like classification of directors, legal positions, their powers and duties.
4. To understand and apply the provisions relating to payment of dividend, auditing, winding up, insider trading.
5. To develop the understanding of Depositories Act and its role in companies.

COURSE LEARNING OUTCOMES (CLOs)

After completing the course, the student shall be able to:

1. Understand and apply the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.
2. Follow the basic legal documents and their usage essential for operations and management of company.
3. Enable the students to analyze company processes, meetings and decisions.
4. Equip the students with framework of dividend distribution and role of auditors in a company.
5. Comprehend and evaluate working of depositories and their functions in stock markets.

ADVANCED EXCEL	
Course Code:24TS201	**Continuous Evaluation: 70 Marks**
Credits: 1	**End Semester Examination: 30 Marks**
L T P : 0-0-2	**Course Type: Skill Enhancement Course**
Pre-requisite: Student must have basic knowledge of excel.	

COURSE OBJECTIVES (COs)

1. To provide students with a deep understanding of Excel's advanced tools and functionalities, which can be used for complex data analysis and reporting.
2. To empower students to effectively manage and analyze large datasets, optimizing decision-making processes in a business or research environment.
3. To introduce students to advanced data visualization techniques for more effective data presentation.
4. To equip students with the necessary skills to automate repetitive tasks using macros and VBA scripting.

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Use a wide range of advanced functions and formulas to perform intricate calculations and data lookups.
2. Develop proficiency at manipulating large datasets, using tools such as PivotTables, advanced filtering, and data validation, thereby facilitating in-depth data analysis and decision-making.
3. Capable of creating insightful and interactive visualizations, allowing for clearer communication of data findings and business insights.
4. Attain foundational skills in macro recording and VBA scripting, enabling them to automate repetitive tasks, thereby increasing their efficiency in data management and analysis.

Community Engagement & Service	
Course Code: 23BCH204P	Continuous Evaluation:60
Credits: 04	End Semester Examination:40
Prerequisite: Nil	Course Type: Field Work

COURSE OBJECTIVE

This course aims to an array of opportunities to engage in an immersive community service learning- experience. Students understand about to social issues, awareness of social problems and help them participate in community service through trips and events.

1. To expose the students towards identify community issues, needs, problems, strengths and resources.
2. To recognize the value of community service and social responsibility.
3. To demonstrate the ability to communicate effectively and collaborate with others.
4. To demonstrate the ability to take initiative, follow direction, lead and solve problems.

5. To develop behaviors and attitudes that help students contribute to the community in a positive manner.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Students will be able to know the community needs and understand their role to contribute meaningfully towards community development.
2. Students will be able to understand the value of service and social responsibility.
3. Students will be able to demonstrate the ability to communicate effectively and collaborate with others.
4. Students will be able to demonstrate the ability to take initiative, follow direction, lead and solve problems.
5. Students will be able to develop a sense of empathy and bonds of mutuality with local community.

Cost And Management Accounting –I	
Course Code: 23BCH301	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P: 4-0-0	Course Type: Major Course
Pre-requisite: Student must have basic knowledge of Cost Accounting procedure.	

COURSE OBJECTIVES (COs)

1. To understand the principles of cost and management accounting.
2. To apply the concepts to management functions and planning.
3. To understand the different types of costs and cost accounting techniques/methods in the business management of manufacturing & non-manufacturing companies.
4. To be able to understand various cost behaviors and use of accounting methods for cost calculations.
5. To be able to apply the concepts in planning and decision making and control process

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Knowledge and understanding of nature, purpose and scope of managerial information
2. Understanding the concept of costs with respect to material and labour
3. Understanding the accounting of overheads and its allocation and apportionment
4. Get a deeper understanding of various methods of Costing
5. Familiarizing the use of budgets and standard costs for planning and control

Creating An Entrepreneurial Mindset	
Course Code: 23BCH302	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P : 4-0-0	Course Type: Major Course
Pre-requisite: Student must have basic knowledge of Cost Accounting procedure.	

COURSE OBJECTIVES (COs)

1. To disseminate knowledge about basics of entrepreneurship and forms of ownership.
2. To enlighten students regarding the relevance of creativity and innovation from an entrepreneurship point of view.
3. To give clarity to students regarding formulation of business plan.
4. To explain various sources of finance for an entrepreneurial venture.
5. To familiarize students with the upcoming trends in the entrepreneurship field.

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand basics of entrepreneurship and different types of ownerships.
2. Grasp relevance of creativity and innovation and its application in a business.
3. Acknowledge components of a business plan and ways to launch it.
4. Explore various sources of raising finance for entrepreneurial ventures.
5. Utilize conceptual building skills in interpreting trends for the entrepreneurs.

Audit & Assurance	
Course Code: 23BCH303	Continuous Evaluation:40
Credits: 04	End Semester Examination:60
L T P :4-0-0	Course Type: Major Course
Prerequisite: Student must have basic knowledge of Accounting and Auditing.	

COURSE OBJECTIVES (COs)

1. To develop an understanding of concept of Auditing.
2. To help the students understand the significance of human resource practices.
3. To enable students to understand the complexities of HRM and prepare relevant policies.
4. To enable students to develop HR policies under changing conditions
5. To analyze the different types of auditor's report

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.
2. Demonstrate how the auditor obtains and accepts audit engagements, obtains an understanding of the entity and its environment, assesses the risk of material misstatement and plans an audit of financial statements.
3. Describe and evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations. Describe the scope, role and function of internal audit
4. Identify and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing (ISAs)
5. Explain how consideration of subsequent events and the going concern principle can inform the conclusions from audit work and are reflected in different types of auditor's report, written representations and the final review.

Micro Economics	
Course Code: 23BCH304	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P :4-0-0	Course Type: Minor Stream Course
Prerequisite: NIL	

COURSE OBJECTIVES (COs)

1. To introduce basic economic concepts in a way that provides students with a deep understanding of key economic relationships and terms and gives students the confidence to continue BBA studies related to economics
2. To Enable students to develop a solid understanding of microeconomic concepts such as supply and demand, market equilibrium, consumer behavior, production and cost analysis, and market structures

3. To engage students through problems, applications, and examples that connect economics to everyday life.
4. Analyze how individuals and households make economic decisions regarding consumption, savings, labor supply, and investment, taking into account factors such as utility maximization, budget constraints, and intertemporal choices.
5. Examine the interactions between buyers and sellers in different market structures, studying how prices and quantities are determined and the effects of market interventions

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of the course, students would be able to:

1. Articulate, illustrate, analyze, synthesize, and apply the knowledge of principles and frameworks of microeconomic foundation and allied domains to solve real-world complex business issues.
2. Apply microeconomic concepts and tools to analyze and understand real-world economic issues and phenomena.
3. Develop the ability to critically evaluate policy options and assess their potential impact on individuals, markets, and society.
4. Interpret and analyze economic data, such as graphs, charts, and statistical information, to effectively understand and communicate microeconomic concepts and relationships. Use data to support arguments and make informed economic decisions.
5. Develop critical thinking skills and problem-solving abilities by applying microeconomic principles to real-world scenarios. Analyze complex economic issues, identify relevant factors, and propose logical and evidence-
based solutions.

INDIAN ECONOMY	
Course Code:23MDC304	**Continuous Evaluation: 40 Marks**
Credits: 3	**End Semester Examination: 60 Marks**
L T P : 3-0-0	**Course Type: MDC**
Pre-requisite: NIL	

COURSE OBJECTIVES

1. To introduce about different demography terms and trends.
2. To make students familiar with growth and its distribution.
3. To discuss the major changes in agriculture sector over-time.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. review major demographic indicators
2. comprehend the concept of inequality
3. analyse agriculture sector

SPREADSHEET TOOLS FOR FINANCIAL PREDICTIONS	
Course Code:23TS301	**Continuous Evaluation: 70 Marks**
Credits: 1	**End Semester Examination: 30 Marks**
L T P : 0-0-2	**Course Type: Skill Enhancement Course**
Pre-requisite: Student must have basic knowledge of computers.	

COURSE OBJECTIVES (COs)

1. To understand the powerful spreadsheet tools.
2. To utilize spreadsheet tools in order to handle and manipulate huge amounts of data generated through business transactions,
3. To use spreadsheet utilities to take business decisions, automate repetitive tasks and present complex information in a professional manner.
4. To analyze and evaluate various spreadsheet tools.
5. To make the learner industry ready.

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Examine large data generated through business transactions using advanced spreadsheet tools.
2. Analyze and present data using tables, pivot tables, pivot charts and dashboards.
3. Examine complex business problems using various functions.
4. Evaluate excel add-ins for constraint optimization, summarization and forecasting.
5. Use advanced spreadsheets in various real life problems.

Cost And Management Accounting - II	
Course Code: 23BCH401	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L T P : 4-0-0	Course Type: Major Course
Prerequisite: Student must have the understanding of basic accounting principles and its Application	

COURSE OBJECTIVES (COs)

1. To underpins the knowledge and skills in the area of management accounting
2. To acknowledge the concepts of throughput accounting, environmental accounting.
3. Apply the same to evaluate the performance of an entity with the help of budgetary control.
4. Apply the same to evaluate the performance of an entity with the help of standard costing tools.
5. The aim is to set out performance measurement in the context of business objectives.

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Application of modern techniques of management accounting and performance management in private sector and not-for-profit organization
2. Understand & apply the concepts of throughput accounting, environmental accounting.
3. Understand budgeting towards better management
4. Comprehend the standard costing and variance analysis towards better management
5. Evaluation and application of decision making techniques in the context of resource optimisation, risk mitigation, promote efficiency

Business Research Methods	
Course Code: 23BCH402	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L T P :4-0-0	Course Type: Major Course

Prerequisite: Student must have basic knowledge of concept of research.

COURSE OBJECTIVES (COs)

1. To familiarize students with theoretical concepts of applied research methodology.
2. To make students capable of writing synopsis and conducting empirical research work
3. To make students able to prepare well-structured research report and present before the concerned stakeholders
4. To make student able to interpret and explain the details of reports
5. To develop an insight about report writing

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Develop understanding on various kinds of concepts research, objectives of doing research, research process, research designs and sampling.
2. Understand and apply qualitative research techniques
3. Understand and analyze measurement & scaling techniques as well as the quantitative data analysis for analyzing the data
4. Demonstrate and exhibit the basic awareness of data analysis-and hypothesis testing procedures
5. Understand the concept of report writing.

Principles of Marketing	
Course Code: 23BCH403	Continuous Evaluation: 40
Credits: 4	End Semester Examination: 60
L T P : 4-0-0	Course Type: Major Course
Prerequisite: Student must have basic knowledge of marketing concepts	

COURSE OBJECTIVES (COs)

1. To understand and apply the concepts of marketing
2. To learn about marketing process for different types of products and services
3. To understand and apply the tools used by marketing managers in decision situations
4. To understand the marketing environment
5. To inculcate the knowledge about recent developments in marketing

COURSE LEARNING OUTCOME (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Application of the basic concepts and evolution of marketing.
2. Identify how consumer behaves differently and describe the customer segmentation, target marketing and positioning
3. Comprehend how a product passes from different stages.
4. Understand and Analyze 4P's of Marketing.
5. Evaluate recent developments in the area of Marketing.

Macro Economics	
Course Code: 23BCH404	Continuous Evaluation: 40
Credits: 4	End Semester Examination: 60
L T P : 4-0-0	Course Type: Minor Stream Course
Prerequisite: Student must have basic knowledge of marketing concepts	

COURSE OBJECTIVES (COs)

1. To introduce basic economic concepts and institutions in a way that provides students with a deep understanding of key economic relationships and terms and gives students the confidence to continue BBA studies related to economics
2. To give students exposure to economic thinking and an understanding of some fundamental processes used in decision making that can be applied to their own decision making as well as an evaluation of opinions, news reports, and other sources of economic information
3. To engage students through problems, applications, and examples that connect economics to everyday life
4. The purpose is to provide the students with a fundamental knowledge of the macro economy based on which policy decisions can be analyzed and business decisions can be made.
5. To engage students in data interpretation, quantitative analysis, and critical thinking to evaluate economic trends, formulate policy recommendations, and understand the implications of macroeconomic events.

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of the course, students would be able to:

1. Students will develop a strong understanding of key macroeconomic concepts such as GDP, inflation, unemployment, aggregate demand, and supply.
2. Show active participation in discussions related to Macro-economic issues related to fiscal and monetary policies of economy.
3. Students will gain the ability to interpret and understand macroeconomic events and trends.
4. Address the specific problems like inflation, growth and the control of business cycles.
5. Critically analyze and link the subject of macro-economic with the major strategic decisions of a proactive firm.

STATISTICAL ANALYSIS WITH SPSS	
Course Code:24TS401	**Continuous Evaluation: 70 Marks**
Credits: 1	**End Semester Examination: 30 Marks**
L T P : 0-0-2	**Course Type: Skill Enhancement Course**
Pre-requisite: Student must have basic knowledge of computers.	

COURSE OBJECTIVES (COs)

1. To understand the basics of Statistical Analysis.
2. To understand the basic concepts of SPSS.
3. To be able to use different menus of SPSS software.
4. To apply univariate data analysis.
5. To apply multivariate data analysis.

COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Explain the concepts of Statistical Analysis
2. Understand the basics of SPSS.
2. Perform univariate data analysis.
3. Perform multivariate data analysis.

FUNDAMENTALS OF FINANCIAL MANAGEMENT

Course Code: 21BCH501	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P : 4 0 0	**Course Type: Core**
Pre-requisite: Student must have basic knowledge of Financial terminology.	

COURSE OBJECTIVES

1. To acquire conceptual knowledge of the financial management.
2. To understand about the financial issue of the company.
3. To understand and apply the financing decision and its impact.
4. To understand and apply the cost of capital, Capital structure and its use in theorganization.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and correlate the use of finance.
2. Deal with the accounting treatment in specific situations like preparation and presentation of accounts.
3. Understand and apply the financial decision and impact of the same on the company health.
4. Evaluate the cost of equity, debt equity and capital structure aspects.

E - COMMERCE	
Course Code: 21BCH502	**Continuous Evaluation**: 40
Credits: 04	**End Semester Examination**: 60
L T P : 4-0-0	**Course Type**: Core
Prerequisite: Student must have the understanding of digital appliances like computers, cell phones and how they are used in commerce	

COURSE OBJECTIVES

1. To enable the student to become familiar with the mechanism for conducting business transactions through electronic means
2. It is designed to familiarize students with organizational and managerial foundations of systems, the technical foundation for understanding information systems
3. To provide an understanding of retailing in E-commerce by analyzing branding and pricing strategies using different payment system.
4. To provide the knowledge regarding online shopping and auctions.

COURSE LEARNING OUTCOME

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Demonstrate an understanding of the foundations and importance of E-commerce.
2. Demonstrate an understanding of retailing in E-commerce by: analyzing branding and pricing strategies using and determining the effectiveness of market research assessing the effects of disintermediation.
3. Analyze the impact of E-commerce on business models and strategy.
4. Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational.
5. Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other.
6. Discuss legal issues, privacy in E-Commerce and assess electronic payment system.

INDUSTRIAL RELATIONS AND LABOUR LAWS	
Course Code: 21BCH503	**Continuous Evaluation**:40
Credits: 04	**End Semester Examination**:60
L T P :4-0-0	**Course Type**: Core
Prerequisite: Student must have basic knowledge of concept of Industry.	

COURSE OBJECTIVES

1. To make students understand and apply the concept of Industrial Relations.
2. To make students understand and apply the underlying logic of trade unionism, the structure of the labour movement and the practice of unionism in India
3. To make students understand and apply the concepts of workers' participation, collective bargaining and grievances handling.
4. To make student interpret the labour laws.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply the basic concepts of Industrial Relations.
2. Explain the underlying logic of trade unionism, the structure of the labour movement and the practice of unionism in India.
3. Understand and apply the meaning of Collective Bargaining and how workers participate in management.
4. Define grievance and identify how grievance redressal machinery works in India.
5. Understand and apply the key concepts of The Industrial Disputes Act, 1947 and The Factories Act, 1948.

GOODS & SERVICE TAX	
Course Code: 21BCH601	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P : 4 0 0	**Course Type:** Core
Pre-requisite: Student must have basic knowledge of Taxation.	

COURSE OBJECTIVES

1. To give the student a general understanding of GST Law.
2. To provide an insights of practical aspect of GST to the student in the country.
3. To equip them to become tax practitioner.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply a theoretical basis upon which they will develop their knowledge in other areas of Goods and service tax.
2. Deal with the practical aspect and their treatment in specific situations prevails in the country.
3. File the GST return after completing the syllabus.

AUDITING AND CORPORATE GOVERNANCE	
Course Code: 21BCH602	**Continuous Evaluation**: 40
Credits: 04	**End Semester Examination**: 60
L T P : 4-0-0	**Course Type**: Core

Prerequisite: Student must have the understanding of basic concepts of auditing and corporate governance.

COURSE OBJECTIVE

1. To provide the knowledge of auditing principles, procedures and techniques in accordance with current legal requirements.
2. To provide the internal audit process including the professional standards applicable to the internal audit profession.
3. To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.
4. To give an overview of the principles of Corporate Governance, Corporate Social Responsibility and Business Ethics.

COURSE LEARNING OUTCOME

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.
2. Understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties.
3. Understand to describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques.
4. Understand to discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society.
5. Describe the quality control procedures necessary to ensure that a competent assurance engagement is performed, and apply professional ethics including Code of Conduct to specific scenario.

ENTREPRENEURSHIP & NEW VENTURE MANAGEMENT	
Course Code: 21BCH603	**Continuous Evaluation**: 40
Credits: 04	**End Semester Examination**: 60
L T P : 4-0-0	**Course Type:** Core
Prerequisite: Student must have basic knowledge of Entrepreneurship and able to think innovatively.	

COURSE OBJECTIVES

1. To acquire necessary knowledge and skills required for organizing and carrying out entrepreneurial activities
2. To develop the ability of analysing and understanding business situations
3. To develop the ability of analysing various aspects of entrepreneurship – Risk taking, innovation.
4. To contribute to their entrepreneurial and managerial potentials.

COURSE LEARNING OUTCOME:

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to :

1. Understand and apply the concept of entrepreneurship development and various dimensions of entrepreneurship.
2. Analyze the various sources of raising finance for start-ups like bankers, suppliers, customers etc.
3. Understand and evaluate the difference between micro, small and medium enterprises with advantages and disadvantages of each.
4. Understand and apply the concept and role of business incubators, angel investors, venture capital and private equity funds.

ESSENTIALS OF BLOCKCHAIN & IoT	
Course Code: 21CS0201	**Continuous Evaluation**:70
Credits: 01	**End Semester Examination**:30
L T P :0-0-2	**Course Type**: Core
Prerequisite: Student must have basic knowledge of Computers	

TRAINING OBJECTIVE

1. To familiarise the students with functional/operational aspects of cryptocurrency ECOSYSTEM.
2. To understand emerging abstract models for Block chain Technology.
3. To learn various protocols of IoT.

TRAINING LEARNING OUTCOMES (TLOS)

After the completion of training students will be able to:

1. Understand how bitcoin and other coins work in real world.
2. Analyse the properties of Block Chain models.
3. Understand the vision of IoT and communication protocols from a global context.
4. Design portable IoT using appropriate boards.

DISCIPLINE SPECIFIC ELECTIVES (DSE)

GROUP-A

(Applicable Only in Vth Semester)

CORPORATE TAX PLANNING	
Course Code: 21BCH504A	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P : 4 0 0	**Course Type:** DSE
Pre-requisite: Student must have basic knowledge of Basic information of Tax.	

COURSE OBJECTIVES

1. To acquire knowledge of the Corporate Tax.
2. To acquire skills for recording various kinds of corporate Tax transactions.
3. To understand and apply the tax planning of Corporate.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply the corporate tax ruling and its functioning basis upon which they will develop their knowledge in Corporate Tax.
2. Deal with the tax treatment in specific situations like preparation and presentation of corporate accounts.
3. Able to implement the advantage of tax a planning in the corporate.

INTERNATIONAL BUSINESS	
Course Code: 21BCH 504B	**Continuous Evaluation**:40
Credits: 04	**End Semester Examination**:60
L T P :4-0-0	**Course Type**: DSE
Prerequisite: Student must have basic knowledge of concept of Industry.	

COURSE OBJECTIVES

1. To make students understand and apply the terms and concepts of International business.
2. To make students apply the concepts to understand current international business scenario.
3. To make students understand and apply various theories of international trade.
4. To make student understand and apply various requirements of international trade.
5. To make students understand and apply the methods to promote international business.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Use international business terms and concepts while communicating.
2. Explain the international Business concepts used in making global decision.
3. Understand and apply various international business scenarios in light of theories ofinternational trade.
4. Use effective communication skills to promote respect and relationship for international business.

5. Utilize information by applying a variety of business and industry software and hardware to major international trade function.

ADVERTISING	
Course Code: 21BCH504C	**Continuous Evaluation**: 40
Credits: 04	**End Semester Examination**: 60
L T P : 4-0-0	**Course Type**: DSE
Prerequisite: Student must have the understanding of basic concepts of marketing.	

COURSE OBJECTIVE

1. To understand and apply the concepts of Advertising and importance of Advertising and its determinants.
2. To learn about different types of media selection.
3. To understand and apply the tools used by marketing managers for creating different types of advertisement.
4. To evaluate the communication and sales effects; Pre- and Post-testing techniques.

COURSE LEARNING OUTCOME

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply and analyze the relevant research in advertising and marketing communication.
2. Design effective visual communication for various advertising approaches that combine the use of print, online/digital, and other multimedia communication.
3. Develop advertising media buying and planning strategies pertaining to marketing management.
4. Create and defend the strategy and execution of an ad campaign for a client(s).

ORGANIZATIONAL BEHAVIOUR	
Course Code: 21BCH504D	**Continuous Evaluation**: 40
Credits: 04	**End Semester Examination**: 60
L T P: 4-0-0	**Course Type**: DSE
Prerequisite: Student must have basic concepts of organizational behavior	

COURSE OBJECTIVES

1. To help the students to develop cognizance of the importance of human behaviour.
2. To enable students to describe how people behave under different conditions and understand and apply why people behave as they do.
3. To provide the students to analyse specific strategic human resources demands for future action.
4. To enable students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behaviour and improve results.

COURSE LEARNING OUTCOME:

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Demonstrate the applicability of the concept of organizational behaviour to understand the behaviour of people in the organization.

2. Demonstrate the applicability of analysing the complexities associated with management of individual behaviour in the organization.
3. Analyse the complexities associated with management of the group behaviour in the organization.
4. Demonstrate how the organizational behaviour can integrate in understanding the motivation behind behaviour of people in the organization.

DIGITAL MARKETING	
Course Code: 21BCH504E	**Continuous Evaluation**: 40
Credits: 04	**End Semester Examination**: 60
L T P: 4-0-0	**Course Type**: DSE
Prerequisite: Student must have basic knowledge of Marketing concepts and application of computer.	

COURSE OBJECTIVES

1. To analyze the confluence of marketing, operations, and human resources in real-time delivery.
2. To demonstrate cognitive knowledge of the skills required in conducting online research and research on online markets, as well as in identifying, assessing and selecting digital marketopportunities
3. To explain emerging trends in digital marketing and critically assess the use of digital marketingtools by applying relevant marketing theories and frameworks.
4. To investigate and evaluate issues in adapting to globalised markets that are constantly changingand increasingly networked.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.
2. Understand and apply how marketers think, conceptualize; test continuously to optimise their product search on digital platforms.
3. Illustrate how the effectiveness of a digital marketing campaign can be measured
4. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation.

ACCOUNTING STANDARDS	
Course Code: 21BCH504F	**Continuous Evaluation**: 40
Credits: 04	**End Semester Examination**: 60
L T P : 4-0-0	**Course Type**: DSE
Prerequisite: Student must have basic knowledge of Acts and Laws.	

COURSE OBJECTIVES

1. To familiarize the students to the Accounting Standard and International Financial Reporting Standards (IAS or IFRS) and their application to the companies who use them.
2. To prepare the mandatory financial statements, according to the IFRS.
3. To understand and apply the working of Finance Department of companies using IFRS.
4. To make the students to acquire the knowledge of provisions and application of Indian Accounting Standards

COURSE LEARNING OUTCOME

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply the content of the Accounting Standard and International Accounting Standards

2. Enable the students to compare with GAAP and Greek Accounting Standards.
3. Analysis and interpretation of all the Accounting Standard.
4. Practical application (exercises) of IND AS and International Accounting Standards.

BANKING AND INSURANCE	
Course Code: 21BCH504G	**Continuous Evaluation**: 40
Credits: 04	**End Semester Examination**: 60
L T P : 4-0-0	**Course Type**: DSE
Prerequisite: Student must have basic knowledge of banking terminology and banking operations.	

COURSE OBJECTIVES

1. To disseminate knowledge among the students inculcate I them their theoretical structures about banking and insurance.
2. To train and equip the students with the dextry of skills with which modern banking and insurance is run. For this purpose, after theoretical inputs, the students will be taken for trainings to banks and insurance companies.
3. To develop and inculcate the traits of professionalism amongst the students. Professional attire, professional communication skills and professional discipline will be inculcated.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand the meaning and scope of Banking with functions of Banks and their role into banking
2. Familiarize with regard to operations of Banking and various services and benefits.
3. Develop insights on lending operations of banking and causes of NPA into banking sector.
4. Acquaint with the concept of Insurance through functions and fundamental principles of Insurance.

DISCIPLINE SPECIFIC ELECTIVES (DSE)

GROUP-B

(Applicable Only in VIth Semester)

FUNDAMENTALS OF INVESTMENT	
Course Code: 21BCH604A	**Continuous Evaluation**: 40
Credits: 04	**End Semester Examination**: 60
L T P : 4-0-0	**Course Type**: DSE
Prerequisite: Student must have basic knowledge of Stock Market	

COURSE OBJECTIVES

1. To understand and apply the fundamentals of stock markets, type of investments, buying and selling of stocks.
2. To understand and have hands on experience of the functioning of online trading of stocks, concept of risk and return.
3. To understand and apply the various techniques of stock valuation like fundamental and technical analysis.
4. To make the student aware of concept of mutual funds, Derivatives its workings, Its advantages etc.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Illustrate fundamentals of investing in stock market, able to analyse the investment environment as well as risk & return
2. Analyse Indian securities market including the derivatives market
3. Examine EIC framework and conduct fundamental analysis
4. Apply and perform technical analysis

BUSINESS TAX PROCEDURE AND MANAGEMENT	
Course Code: 21BCH604B	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P : 4 0 0	**Course Type:** DSE
Pre-requisite: Student must have basic knowledge of taxation system.	

COURSE OBJECTIVES

1. To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.
2. To acquire conceptual knowledge of the filing and documentation.
3. To acquire skills to understand and apply the assessment procedure.
4. To learn the TDS and TCS system in taxation.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply a theoretical basis upon which they will develop their knowledge in taxation.
2. Deal with the specific situations like filing in case of penalties and prosecutions.
3. Understand and experience hands on session of the assessment procedure.
4. Understand and apply the TDS and TCS procedure.

MANAGEMENT ACCOUNTING AND CONTROL	
Course Code: 21BCH604C	**Continuous Evaluation**: 40
Credits: 04	**End Semester Examination**: 60
L T P : 4-0-0	**Course Type**: DSE
Prerequisite: Student must have the understanding of basic accounting principles and its application	

COURSE OBJECTIVE

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To enhance the abilities of learners to analyze the budgetary control and its types.
3. To enable the learners to understand, develop and apply the techniques of Standard Costing.
4. To make the students develop competence with their usage in managerial decision making and control.

COURSE LEARNING OUTCOME

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Analyze the relationship between financial and managerial accounting and how they are compartmentalized within modern businesses.
2. Analyze and provide recommendations to improve the operations of organizations through the application of Management accounting techniques. Outline the effects of flexible budgeting on budgetary control.
3. Identify problems using cost variance analysis Standard Costing and Variance Analysis.
4. Use cost-volume-profit relationships to predict the effects of possible changes to various variables.
5. Discuss the process of managerial decision-making and the factors involved in Decision making.

CONSUMER AFFAIRS AND CUSTOMER CARE	
Course Code: 21BCH604D	**Continuous Evaluation**: 40
Credits: 04	**End Semester Examination**: 60
L T P : 4-0-0	**Course Type**: **DSE**
Prerequisite: **:** Student must have basic concepts of consumer affairs and customer care	

COURSE OBJECTIVE

1. To familiarize the students with their rights as a consumer.
2. To aware the students about the social framework of consumer rights and legal framework of protecting consumer rights.
3. To provide an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards.
4. To comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

COURSE LEARNING OUTCOME:

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Identify how consumer behaves differently.
2. Understand the consumer rights and its framework.
3. Students would be able to understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards.
4. Able to understand the Consumer Protection law in India.

COMPENSATION MANAGEMENT	
Course Code: 21BCH604E	**Continuous Evaluation**: 40
Credits: 04	**End Semester Examination**: 60
L T P:4-0-0	**Course Type**: DSE
Prerequisite: Student must have basic knowledge of fundamentals of Compensation**.**	

COURSE OBJECTIVES

1. To recognize how pay decisions help the organization achieve a competitive advantage.
2. To analyse, integrate, and apply the knowledge to solve compensation related problems in organizations.
3. To demonstrate comprehension by constructing a compensation system.
4. To design rational and contemporary compensation systems in modern organizations.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Acquaint with basic legal framework envisaged under the statutes for compensation and welfare of employees in different modes.
2. Identify the internal and external environmental factors that have an impact on pay structure of an organization.
3. Understand and apply the various principles involved and premise of the grant of bonus, wages, and minimum wages to workers.
4. Understand and apply international compensation rules to meet requirement of overseas workforce.

FINANCIAL REPORTING AND ANALYSIS	
Course Code: 21BCH604F	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P : 4 0 0	**Course Type:** DSE
Pre-requisite: Student must have basic knowledge of Accounting standards.	

COURSE OBJECTIVES

1. To impart basic knowledge on reviewing and analyzing financialstatements
2. To acquire skills for recording various kinds of businesstransactions. 3.To learn performance management and financial control system.
4. To learn about the concept and technique of management accounting.

COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Read, understand, interpret and analyse general purpose financial reports.
2. Understand and apply differing accounting policies and their impact on financial statements.
3. Evaluate different types of performance measurement systems in accounting and commonly used financial control systems.
4. Demonstrate knowledge of management accounting concepts and techniques