

**Programme Outcome, Programme Specific Outcome and Course Outcome**

<b>ASSAMESE</b>	<b>Programme Outcome</b>	<p><b>P.O.-1.</b> The graduates will develop effective communication skills, critical thinking and creative aptitude.</p> <p><b>P.O.-2.</b> The graduates will develop analytical reasoning capability and logical presentation skills.</p> <p><b>P.O.-3.</b> They will acquire leadership quality and involve themselves in social service.</p> <p><b>P.O.-4.</b> The graduates will qualify themselves for participation in competitive examinations like A.C.S, APS, IAS, IPS, IRS, IFS etc.</p> <p><b>P.O.-5.</b> The Programme provides the base to be the responsible citizen.</p> <p><b>P.O.-6.</b> The students will be ignited enough to think and act over for the solution of various issues prevailed in the human life to make this world better than ever.</p> <p><b>P.O.-7.</b> It cultivates the proficiency to engage in independent, life-long and progressive learning abilities.</p>
	<b>Programme Specific Outcome</b>	<p><b>P.S.O.-1.</b> To acquire the knowledge of Assamese Language-Literature-Culture.</p> <p><b>P.S.O.-2.</b> Students can take professionally the print and electronic media.</p> <p><b>P.S.O.-3.</b> To know about the knowledge of Art and Translation.</p> <p><b>P.S.O.-4.</b> Students should be able to know and comprehend the origin and development of both assamese literature and language.</p> <p><b>P.S.O.-5.</b> .It will help them to correct their pronunciation and spelling furthermore giving them a new edge to the language-The Phonetics.</p> <p><b>P.S.O.-6.</b> .It enables learners to better understand and speak the language they are learning.</p> <p><b>P.S.O.-7.</b> It help them to discern the script, prose, poetry and drama of Assamese literature.</p>
	<b>Course Outcome</b>	<ul style="list-style-type: none"> <li>• Knowledge and understanding on division of Assamese literature</li> <li>• Student acquires knowledge and understanding of Assamese literature in Pre Sankari period and post Sankari period.</li> <li>• They will also be introduced to the nature of Sanskrit, Pali and Prakrit language through selected texts.</li> <li>• Students should be able to understand the history of Assamese poetry the characteristics and diversity of Assamese poetry.</li> </ul>

		<ul style="list-style-type: none"> <li>• Students will be acquainted with the outline of development of Indo- Aryan and Assamese Language.</li> <li>• The students will be acquainted with the concept of world literature through selected texts.</li> </ul>
ARABIC	<b>Programme Specific Outcome</b>	<p><b>P.S.O.-1.</b>After successful completion of the course students will gain information on the history of Islam.</p> <p><b>P.S.O.-2.</b>They will gain knowledge on Arabic language and literature, modern prose and poetry.</p> <p><b>P.S.O.-3.</b> Apply critical and theoretical approaches to the reading and analysis of literary and cultural texts in multiple genres.</p> <p><b>P.S.O.-4.</b> Cultivate communicative competency and writing skills required in the technical job market.</p> <p><b>P.S.O.-5.</b> Use ICT effectively both as a means of communication and as an aid to learning Arabic.</p> <p><b>P.S.O.-6.</b> Become freelance writers, journalists and creative artists.</p> <p><b>P.S.O.-7.</b> Work as translators in the Arab speaking world.</p>
	<b>Course Outcome</b>	<ul style="list-style-type: none"> <li>• Able to distinguish different alphabet.</li> <li>• Develop the correct Pronunciation</li> <li>• Understand the basic grammar.</li> <li>• Develop reading skill.</li> <li>• Enhances the Skill of writing of Arabic Language.</li> </ul>
	<b>Programme Specific Outcome</b>	<p><b>P.S.O.-1.</b> Understand basic concepts and theories of economics.</p> <p><b>P.S.O.-2.</b> Understand the relation/conflict between economic growth &amp; environmental problems as well as economic growth &amp; Social inequality.</p> <p><b>P.S.O.-3.</b> Have the idea of government economic policies both at national &amp; international level.</p> <p><b>P.S.O.-4.</b> Ability Comprehend and evaluate economic policies at various levels.</p> <p><b>P.S.O.-5.</b> Ability to understand Financial Markets &amp; it's working.</p>

<b>ECONOMICS</b>		<p><b>P.S.O.-6.</b> Familiarity with basic quantitative tools and their applications in economics.</p> <p><b>P.S.O.-7.</b> Develop analytical ability and other cognitive skills.</p>
	<b>Course Outcome</b>	<ul style="list-style-type: none"> <li>• The teaching of different courses in economics would help the students to acquire in-depth knowledge and understanding of the functioning and performance of the Indian and other global economies.</li> <li>• The course tries to provide knowledge on analyzing micro and macro-economic policies.</li> <li>• It would also equip the students with the knowledge of fiscal and monetary policies in India.</li> <li>• Students would be able to understand economic Variables like inflation, unemployment, poverty, gross domestic product, etc. after completion of this course.</li> <li>• This course would also help the students to understand the behaviour of financial and money markets which would further help them in their professional and day to day life.</li> <li>• During the course, students would be equipped quantitative analytical skills with the help of which they will be able to collect, tabulate, present and analyse data to support economic decision making.</li> <li>• They will also acquired analytical and reasoning skill.</li> </ul>

<b>ENGLISH</b>	<b>Programme Specific Outcome</b>	<p><b>P.S.O.-1.</b> Students will learn History and culture of the English people.</p> <p><b>P.S.O.-2.</b> They will read different texts within the historical and cultural contexts of English people</p> <p><b>P.S.O.-3.</b> They will learn critical and literary theories and to critically appreciate literary writings.</p> <p><b>P.S.O.-4.</b> They will read and appreciate the different genres of American Literature.</p> <p><b>P.S.O.-5.</b> They will develop the skills of evaluating different genres of writing in English.</p> <p><b>P.S.O.-6.</b> They will acquire the skill of speaking and writing in English appropriate to social contexts.</p> <p><b>P.S.O.-7.</b> They will acquire knowledge of Phonetics, Linguistics and English Phonology.</p>
	<b>Course Outcome</b>	<ul style="list-style-type: none"> <li>• To expose students to the best examples of prose and poetry in English so that they realize the beauty and communicative power of English.</li> <li>• To develop the ability to appreciate ideas and think critically.</li> <li>• To acquaint them with minor forms of literature in English and help them to appreciate the creative use of language in literature.</li> <li>• To introduce them to the basics of phonology of English so that they can pronounce better and speak English correctly.</li> <li>• To revise and reinforce the learning of some important areas of grammar for better linguistic competence.</li> </ul>
<b>EDUCATION</b>	<b>Programme Specific Outcome</b>	<p><b>P.S.O.-1</b> Acquiring skills in lucid presentation and ideas in Education, involving various social works which proves their social aim in education.</p> <p><b>P.S.O.-2.</b> To gather knowledge about social stratification and prove their knowledge by project method.</p> <p><b>P.S.O.-3.</b> Understanding the basis of literary criticism and theories.</p> <p><b>P.S.O.-4.</b> Linking literature to social constructions and thereby gaining an understanding of the interplay of power</p>

		<p>and representation.</p> <p><b>P.S.O.-5.</b> Imparting a sound knowledge of education and the effects of attitude, behaviour and cultural osmosis.</p>
	<p><b>Course Outcome</b></p>	<ul style="list-style-type: none"> <li>● Students will be familiarized with the base and historical backgrounds of Education.</li> <li>● Students will develop a knowledge of the factorial Education.</li> <li>● Students will know that the activity of the teacher in the class.</li> <li>● Students are able to know the main things of sociology and they have uses it in their future life.</li> <li>● Students will be able to trace a steady development of the connection between literature and society with reference to the Classical texts.</li> <li>● Students are familiar about our democracy introducing about secularism.</li> </ul>

<b>GEOGRAPHY</b>	<b>Programme Specific Outcome</b>	<p><b>P.S.O.-1.</b> Acquiring Knowledge of Physical Geography.</p> <p><b>P.S.O.-2.</b> They will be able to acquire the knowledge of Human Geography and will correlate it with their practical life.</p> <p><b>P.S.O.-3.</b> Student will be able to analyze the problems of physical as well as cultural environments of both rural and urban areas.</p> <p><b>P.S.O.-4.</b> Students will be able to learn the application of various modern instruments and by these they will be able to collect primary data.</p> <p><b>P.S.O.-5.</b> Students will be able to learn the application of various modern instruments and by these they will be able to collect primary data.</p> <p><b>P.S.O.-6.</b> They will learn how to prepare map based on GIS by using the modern geographical map making techniques.</p>
	<b>Course Outcome</b>	<ul style="list-style-type: none"> <li>• Acquire knowledge about types of folds and faults and earthquakes, volcanoes and associated landforms.</li> <li>• Understanding crustal mobility and tectonics; with special emphasis on their role in landform development.</li> <li>• Overview and critical appraisal of landform development models.</li> <li>• Ability to record temperature, pressure, humidity and rainfall</li> <li>• Develop the skills of identification of features and correlation between them.</li> <li>• Understand and prepare different kinds of maps.</li> </ul>

<b>HISTORY</b>	<b>Programme Specific Outcome</b>	<p><b>P.S.O.-1.</b> To provide the students with an insight to some current problems and to give an understanding of various issues relating to history.</p> <p><b>P.S.O.-2.</b> To help develop a positive attitude to challenges arising in live and help adapt oneself to the changes taking place in all walks of life.</p> <p><b>P.S.O.-3.</b> To imbibe awareness to the students to help out challenges with the problems faced by individuals or community and make the world a better place to live in.</p> <p><b>P.S.O.-4.</b> Develop an understanding of the process of conducting a research project in the field of history.</p> <p><b>P.S.O.-5.</b> Students should have a practical insight of the various historical arguments and various historical theories brought forward by historians.</p>
	<b>Course Outcome</b>	<ul style="list-style-type: none"> <li>• Increase the awareness of transition from territorial states to emergence of empires.</li> <li>• Analyze the emergence of the mauryan and gupta empires during the “Classical age” in India.</li> <li>• Critically examine the nature of monarchic rule and develop a comprehensive understanding of cultural evolution during ancient period.</li> <li>• Visualize where places are in relation to one another through map pointing.</li> <li>• Identify and define various kinds of sources and understand how evidences are notified.</li> <li>• The student can perceive how India lost its freedoms stage by stage deterioration of freedoms.</li> <li>• Understand the Socio, Economic and cultural conditions of medieval India.</li> <li>•</li> <li>• After completion of the course, student came to know the chronology of India’s independence struggle and dedications and scarifies of the India national statesmen during Indian Independence struggle</li> </ul>

<b>HINDI</b>	<b>Programme Specific Outcome</b>	<p><b>P.S.O.-1.</b> To acquaint the students with different forms, thoughts and styles used in Hindi Drama through the ages.</p> <p><b>P.S.O.-2.</b> To make them able to critically evaluate the dramas prescribed and use this knowledge while dealing with other dramatic works in Hindi.</p> <p><b>P.S.O.-3.</b> To make them get a glimpse of the present scenario in respect of Hindi Theatre; to help them develop their creative thinking and writing.</p> <p><b>P.S.O.-4.</b> To make the student well versed in Hindi so that he can speak Hindi fluently and use Hindi as a medium of communication.</p> <p><b>P.S.O.-5.</b> To acquaint students with the thoughts, ideas and ideologies of ancient and modern Hindi Poets.</p> <p><b>P.S.O.-6.</b> To encourage them to read more Hindi poetry and to help the students to develop their creative capability.</p> <p><b>P.S.O.-7.</b> To acquaint the students with different forms, thoughts and styles used in Hindi Novels.</p>
	<b>Course Outcome</b>	<ul style="list-style-type: none"> <li>• Approach literary texts in terms of genre, gender and the canon.</li> <li>• Understand and use academic conventions: referencing and bibliography.</li> <li>• Exposed to the origin and development of Hindi drama and its various themes and forms of different ages and stages.</li> <li>• Helps students explore how writers use the resources language as a creativity to explore the entire range of human experience through dramas as a literary form.</li> <li>• Understand the differences between spoken and written Hindi.</li> <li>• Understand the factors that influence use of grammar and vocabulary in speech and writing.</li> <li>• Understand the different ways in which grammar has been described</li> <li>• Define the link between translation theory and translation practice.</li> </ul>

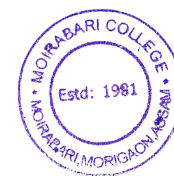


<p style="text-align: center;"><b>POLITICAL SCIENCE</b></p>	<p style="text-align: center;"><b>Programme Specific Outcome</b></p>	<p><b>P.S.O.-1.</b> Understand the world, country, society and have awareness of ethical problems, social rights, values and responsibility to the self and to others.</p> <p><b>P.S.O.-2.</b> Understand and follow changes in patterns of political behaviour, ideas and structures</p> <p><b>P.S.O.-3.</b> Develop the ability to make logical inferences about social and political issues on the basis of comparative and historical knowledge</p> <p><b>P.S.O.-4.</b> Take individual and team responsibility, function effectively and respectively as an individual and a member or a leader of a team; and have the skills to work effectively in multi-disciplinary teams.</p> <p><b>P.S.O.-5.</b> Know how to access and evaluate data from various sources of information</p>
	<p style="text-align: center;"><b>Course Outcome</b></p>	<ul style="list-style-type: none"> <li>• Identify the main concerns of social science disciplines</li> <li>• Articulate the basic terminology and theories prevalent across disciplines</li> <li>• Understand qualitative and quantitative models within the social sciences.</li> <li>• To learn to apply the methods and theories of social science to contemporary issues.</li> <li>• Critically read popular and periodical literature from a social science perspective</li> </ul>



# Department of Commerce

## Moirabari College



<b>PROGRAMME NAME</b>	<b>BACHELOR OF COMMERCE</b>
<b>PROGRAMME AIMS</b>	<p>B.Com is an undergraduate programme structured to provide managerial skills in disciplines related to commerce. It enables the students to grab an in-depth knowledge and proficiency in business communication, accountancy, taxation, marketing and finance. The programme has the objective of skill orientation and job orientation specifically on specific skills. It has the ultimate aim to create employability of the students in the job market especially in business organization and corporate sector and motivate them for their career as an Entrepreneur</p>
<b>EXPECTED OUTCOME</b>	<p><b>P.O. - 1.</b> Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, and Environment etc.</p> <p><b>P.O. - 2.</b> Develops communication skills and build confidence to face the challenges of the corporate world..</p> <p><b>P.O. - 3.</b> Makes students industry ready and develop various managerial and accounting skills for better professional opportunities.</p> <p><b>P.O. - 4.</b> Enhances the capability of decision making at personal and professional levels</p> <p><b>P.O. - 5.</b> Develops entrepreneurial skills amongst learners.</p> <p><b>P.O. - 6.</b> Thus, after completing their graduation learners develop a thorough understanding of the fundamentals in Commerce and Finance.</p>
<b>PROGRAMME SPECIFIC OUTCOME</b>	<p><b>P.S.O.-1</b> To cater to the human resource needs of companies in accounting and auditing, tax laws, financial analysis and costing</p> <p><b>P.S.O.-2</b> Students will Understand the basic concepts of the commerce, management, accounting of &amp; economics.</p> <p><b>P.S.O.-3</b> The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p><b>P.S.O.-4</b> Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p> <p><b>P.S.O. - 5</b> Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.</p>

**P.S.O.-6** Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.  
**P.S.O.-7.** Students will be able to do their higher education and can make research in the field of finance and commerce.

**Semester-I**

	<b>Course Name &amp; No. (HG/Core)</b>	<b>Course Outcome</b>
	Financial Accounting (Core) COM-HC-1026	<ol style="list-style-type: none"> <li>1. Preparing financial statements in accordance with appropriate standards.</li> <li>2. Prepare ledger accounts using double entry book keeping and record journal entries accordingly.</li> <li>3. Interpreting business implications of financial statement information.</li> <li>4. Preparing accounting information for planning and control and for the evaluation of finance.</li> <li>5. Prepare bank reconciliation statement from incomplete statements.</li> </ol>
	Business Law(Core) COM-HC-1036	<ol style="list-style-type: none"> <li>1. Understand the various elements of contract, types of contract, modes of discharging contract and remedies available in case of breach of contract</li> <li>2. Various relevant provisions relating to sales and agreement to sales including the procedure for execution of contract of sales.</li> <li>3. Meaning, nature and characteristics of partnership procedure for registration of partnership firm.</li> <li>4. Concepts of different types of negotiable instrument such as cheque, bill of exchange and promissory notes along with the knowledge of holder endorsement of negotiable instrument, crossing of cheque.</li> </ol>
	Investing in Stock Markets (Generic Elective-2) COM-GE-1046(B)	<ol style="list-style-type: none"> <li>1. This paper intends to provide basic skills to operate in stock markets and the ways of investing in it.</li> <li>2. It will enable the student to take up investment in stock markets independently.</li> <li>3. Describe the methods of issuing shares and role of intermediaries in the primary market.</li> <li>4. Describe the trading mechanism in the stock market.</li> <li>5. Describe various types of derivatives.</li> </ol>
	Business communication BCM-AE-1014	<ol style="list-style-type: none"> <li>1. To assist in acquiring skills in reading, writing, comprehension and communication.</li> <li>2. To help students to use media for business electronic communication.</li> <li>3. To produce clear and concise written business documents.</li> <li>4. To plan and conduct effective meetings.</li> <li>5. To develop interpersonal communications skills that are required for social and business interaction.</li> </ol>
	Corporate Accounting (Core Course)	<ol style="list-style-type: none"> <li>1. It enlightens the students on the accounting procedures followed by the Companies.</li> </ol>

	COM-HC-2026	<ol style="list-style-type: none"> <li>2. It will develop the skills of accounting standards.</li> <li>3. To make aware the students about the valuation of shares.</li> <li>4. To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company.</li> </ol>
	Corporate Laws (Core Course) COM-HC-2036	<ol style="list-style-type: none"> <li>1. To enable the students to understand and also to know about the laws, rules, and regulations that pertain to the corporations.</li> <li>2. To enable students to learn the subject matter that includes issues like rights and obligations of all the people involved with forming, owning, operating and managing a corporation.</li> <li>3. To provide an in depth understanding of issues such as incorporation of companies. Directors and shareholders rights, articles of association, memorandum of association, prospectus and also the matters pertaining to board meetings, secretarial matters and public listing and delisting of companies.</li> <li>4. To motivate students to become a Corporate Lawyer in future.</li> </ol>
	Insurance & Risk Management COM-HG-2046 (B)	<ol style="list-style-type: none"> <li>1. To enable students to learn &amp; understand to evaluate the overall performance of the economy in terms of national income.</li> <li>2. To understand the various problems related to unemployment, economic fluctuations, inflation deflation, international trade, and economic growth of a nation.</li> <li>3. To enable the students to identify the emerging concept of risk in management in modern business.</li> </ol>
	Environmental Studies ENV-AE-2014	<ol style="list-style-type: none"> <li>1. To furnish awareness about environmental problems among people.</li> <li>2. To impart basic knowledge of environment and its allied problems.</li> <li>3. To develop an attitude of concern for the environment.</li> <li>4. To acquire skills to help the concerned individuals in identifying and solving environmental problems.</li> </ol>
<b>Semester-III</b>	Computer Application in Business (Core Course) COM-HC-3016	<ol style="list-style-type: none"> <li>1. To impart the knowledge of computers, computer operating system &amp; application of relevant software in management decision making.</li> <li>2. To make students familiar with computer environment &amp; operating systems</li> <li>3. To introduce students with accounting packages like tally.</li> <li>4. To develop skill and knowledge among students in applications of internet in education of commerce.</li> </ol>
	Income Tax Law & Practice (Core Course) COM-HC-3026	<ol style="list-style-type: none"> <li>1. To enable students to impart knowledge about law of Taxation.</li> <li>2. To learn about the set of laws, regulations and also the methods of establishing taxes.</li> </ol>

		<ol style="list-style-type: none"> <li>3. To understand the necessity of studying taxation in order to bring about a real partnership between tax payer and the state.</li> <li>4. To motivate students to be a Tax Consultant or a Tax-practitioner in future.</li> </ol>
	<p>Management Principles &amp; Application (Core Course) COM-HC-3036</p>	<ol style="list-style-type: none"> <li>1. To enable the students to learn about scope of Management.</li> <li>2. To give knowledge of the principles of Management that regulates decision making and behavior within a group or organization.</li> <li>3. To understand guidelines to be used when applying the techniques of management.</li> <li>4. To motivate students to pursue career in management.</li> </ol>
	<p>Business Statistics COM-HG-3046 (A)</p>	<ol style="list-style-type: none"> <li>1. To give an overview of various types of sampling and the importance of randomization.</li> <li>2. To understand how to organize and summarize data by using descriptive statistics and appropriate statistical graphics.</li> <li>3. To understand the concept of probability and its applications in a business context.</li> <li>4. To understand the concept of sampling distributions</li> <li>5. To solve a range of problems using the techniques covered.</li> <li>6. To use hypothesis testing to compare two populations within the business context.</li> </ol>
	<p>Entrepreneurship COM-SEC-3054 (A)</p>	<ol style="list-style-type: none"> <li>1. To aiming to develop students about entrepreneurship development</li> <li>2. To create an awareness on various entrepreneurship development programmes</li> <li>3. To give an introduction about MSME, EDI and other training institutes in entrepreneurship</li> <li>4. To motivate students to become a successful business manager of future.</li> </ol>
<b>Semester-IV</b>	<p>Cost Accounting (Core Course) COM-HC-4016</p>	<ol style="list-style-type: none"> <li>1. To understand the different types of cost</li> <li>2. To apply cost accounting methods in cost sheet</li> <li>3. To understand the memorandum reconciliation statement CO</li> <li>4. To differentiate methods of schedule costs as per unit of production.</li> <li>5. To apply the overhead costing in primary and secondary overheads.</li> </ol>
	<p>Business Mathematics (Core Course) COM-HC-40026</p>	<ol style="list-style-type: none"> <li>1. The students will be able to define basic terms in the areas of business calculus and financial mathematics.</li> <li>2. The students will learn basic methods of business calculus, types and methods of interest account and their basic applications in practice.</li> <li>3. To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit.</li> <li>4. To discern effects of various types and methods of interest account.</li> </ol>

		<ol style="list-style-type: none"> <li>5. To connect acquired knowledge and skills with practical problems in economic practice.</li> </ol>
	Human Resource Management (Core Course) COM-HC-4036	<ol style="list-style-type: none"> <li>1. To make students understand the concepts of Personnel Management.</li> <li>2. To impart knowledge on various aspects of Human Resource Management and its relevance in day-to-day business activities.</li> <li>3. To know the principles of management regarding HRM</li> <li>4. To learn the management of emotions regarding human resources in an organization.</li> </ol>
	Micro Finance COM-HG-4046 (B)	<ol style="list-style-type: none"> <li>1. The course aims to make the students understand the basic concepts of micro-finance</li> <li>2. The course aims to make the students understand the main importance of micro finance</li> <li>3. The course aims to make the students understand the institution structure, management of micro- finance institutions and microfinance in Indian context.</li> </ol>
	E-Commerce COM-SEC-4054 (A)	<ol style="list-style-type: none"> <li>1. To demonstrate an understanding of the foundations and importance of E-commerce.</li> <li>2. To analyse the impact of E-commerce on business models and strategy.</li> <li>3. To describe the infrastructure for E-commerce.</li> <li>4. To describe the key features of Internet, Intranets and Extranets and explain how they relate to each other.</li> <li>5. To discuss E-Commerce Security.</li> <li>6. To assess electronic payment systems.</li> </ol>
<b>Semester-V</b>	Principles of Marketing (Core Course) COM-HC-5016	<ol style="list-style-type: none"> <li>1. To understand how organizations identify customers and their wants/needs.</li> <li>2. To comprehend marketing decisions and marketing planning process.</li> <li>3. To understand marketing and businesses within the bounds of ethics and the legal environment.</li> <li>4. To apply key frameworks and methods, and develop analytical skills to solve marketing problems.</li> <li>5. To provide students with a firm foundation in marketing theory and marketing lexicon.</li> </ol>
	Fundamentals of Financial Management (Core Course) COM-HC-5026	<ol style="list-style-type: none"> <li>1. To know the various Provisions regarding business finance.</li> <li>2. To learn the actual and optimum utilization of business finance.</li> <li>3. To familiarize the students with the principles and practices of financial management.</li> <li>4. To make students aware about the challenges and opportunities of Financial Management.</li> </ol>
	Management Accounting COM-DSE-HC-5036 (A)	<ol style="list-style-type: none"> <li>1. To explain the application of management accounting and the various tools used.</li> <li>2. To make inter-firm and inter-period comparison, of financial statements.</li> <li>3. To analyse the financial statement using various ratios and prepare different budgets for the business.</li> </ol>

		<ol style="list-style-type: none"> <li>4. To prepare Fund Flow Statement and Cash Flow Statement.</li> </ol>
	<p>Banking COM-DSE-HC-5036 (D)</p>	<ol style="list-style-type: none"> <li>1. To know the actual framework in banking sector.</li> <li>2. To know the various operations and its executions by banks.</li> <li>3. To know the brief description regarding banks and its role in financial sector.</li> <li>4. To familiar the students with the fundamentals of banking and thorough knowledge of banking operations.</li> <li>5. To build up the capability of students for knowing banking concepts and operations.</li> <li>6. To make the students aware of banking business and practices.</li> <li>7. To make students understandable regarding the new concepts introduced in the banking system.</li> </ol>
	<p>Indian Financial System COM-DSE-HC-5036 (F)</p>	<ol style="list-style-type: none"> <li>1. To know the financial system of a country.</li> <li>2. To learn the various functioning of financial system</li> <li>3. To know the role of financial system in economic development.</li> <li>4. To explain the recent developments in the Indian financial system.</li> <li>5. To describe the instruments, participants and operations of the money market.</li> <li>6. To describe the methods of issuing shares and role of intermediaries in the primary market.</li> <li>7. To describe the trading mechanism in the stock market.</li> <li>8. To list the various speculators and describe the speculative activity.</li> </ol>
<b>Semester-VI</b>	<p>Auditing and Corporate Governance (Core Course) COM-HC-6016</p>	<ol style="list-style-type: none"> <li>1. To know the various concepts regarding auditing practices.</li> <li>2. To learn several methods of checking financial statements of a company</li> <li>3. To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.</li> </ol>
	<p>Indirect Tax Laws (Core Course) COM-HC-6026</p>	<ol style="list-style-type: none"> <li>1. To learn the various provisions of income tax in India</li> <li>2. To know the several new amendments in income tax practices. To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise and Customs Laws.</li> </ol>
	<p>Fundamentals Investment COMDSE-HC-6036 (A)</p>	<ol style="list-style-type: none"> <li>1. To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and investment in stock market.</li> <li>2. To know the various techniques regarding investment in stock market.</li> <li>3. To familiarize the students with the different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection</li> </ol>



Business Research Methods &  
Project Work  
COM-DSE-HC-6036 (E)

1. To develop an understanding of the basic framework of research process.
2. To develop an understanding of various research designs and techniques
3. To identify various sources of information for literature review and data collection
4. To comprehend the business environment and various dimensions
5. To familiarise technology integration in business.
6. To introduce the importance and fundamentals of business research