



The Department of Commerce

Raniganj Girls' College

Programme and Course Outcome



B.Com Honours in Accounting

The B.Com Honours in Accounting Programme caters to commerce aspirants who desire to build their professional competence on a higher plateau with specialized knowledge in the field of Business and Commerce. The curriculum is duly developed considering the desired level of knowledge exposure in the context of ever changing environment in global business.

Programme Outcome:

The three year B.Com. Honours in Accounting degree programme is divided into six semesters and is designed as per the Choice Based Credit System (CBCS) model curriculum prescribed by The Kazi Nazrul University. The Curriculum consists of 14 Core Courses (C), 2 Ability Enhancement Compulsory Courses (AEC), 2 Skill Enhancement Courses (SEC) and 4 Discipline Specific Elective (DSE) Courses and 4 Generic Elective (GE) courses [to be taken from the pool of Generic Elective Courses]. Each course is of 50 marks. Discipline specific electives offered in the fifth and the sixth semesters are in the following streams: Finance & Taxation. Students are required to undertake a research work (research article or report) during the sixth semester. Students are also required to complete two inter-disciplinary open elective courses in diverse disciplines [Finance / Taxation]. Each open elective course will enable students to earn extra credits. This programme is intended to breed the following benefits to the students' community:

1. To provide advanced knowledge in Commerce.
2. To develop competency in students to pursue higher level programmes such as CA, CMA, ACS, MBA or other Masters Programmes in Commerce / Management.
3. To pursue a professional career and/or furthering higher education in the specified areas of specialization.
4. To enhance employability and to be able to take up challenging job assignments.
5. To nurture the students in intellectual, personal, interpersonal and societal skills with a focus on Holistic Education
6. Capability of the students to make decisions at personal & professional level will increase after completion of this course.
7. Students can independently start up their own Business.

Programme Specific Outcome:

1. After completing 3 years (six semesters) for B.Com Honours in Accounting Students would gain a through grounding in the fundamentals of Commerce.
2. The Commence focused curriculum offers a number of specialisation and practical exposures which would equip the student to face the modern day challenges in Accounting.
3. The all-inclusive outlook of the course offer a number of values based and job oriented courses ensures that Students are trained into up to date.

4. Student will be able to demonstrate the progress learning of various tax issue and tax reforms related to Individual. Student will able to demonstrate knowledge in setting up a computerised set of Accounting Books.
5. Student will demonstrate progressive affective domain development of values, the role of Accounting in society and business.
6. Student will learn relevant Financial Accounting career skills, applying both Quantitative and Qualitative Knowledge to their future career in business.
7. Student will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, CMA and other courses.
8. Student will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant which will help learners to process and other soft skills and to react aptly when confronted with critical decision making.

Course Outcomes:

B.Com Honours in Accounting: 1st Semester		
COURSE CODE	COURSE TITLE	COURSE OUTCOME
BCOMHACCC101	FINANCIAL ACCOUNTING	<ul style="list-style-type: none"> • To enable the students to learn principles and concepts of Accountancy. • Students are enabled with the Knowledge in the practical applications of accounting. • To enable the students to learn the basic and allied aspects of accounting. • To find out the technical expertise in maintaining the books of accounts. • To encourage the students about maintaining the books of accounts for further reference. • To instill the knowledge about accounting procedures, methods and techniques. • To familiarize them with practical approach to accounts.
BCOMHACCC102	COST ACCOUNTING	<ul style="list-style-type: none"> • To enable the students acquire an understanding of the concept and meaning of cost, the classification of cost and various statements of cost and profit. • To enable the students to assess and understand cost incurred in manufacture of a product or service. • To develop in students towards cost consciousness and prepare them for careers in the areas of costing. • To help students develop skills regarding, various methods of costing and cost control techniques.
BCOMHACCGE101	Choose from Pool of Generic Elective Courses	
	BASICS OF FINANCE	<ul style="list-style-type: none"> • Describe the dimensions of performance and risk relevant to financial firms.

		<ul style="list-style-type: none"> • Calculate contemporary measures of financial measures of performance and risk. • Describe contemporary managerial risk management oversight processes. • Explain how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact. • Design hedging strategies to manage market risks (e.g., currency, commodity, economic and political). • Evaluate the economic environment and the impact of governmental economic policies on consumers and financial institutions.
AECE101	ENVIRONMENTAL STUDIES	<ul style="list-style-type: none"> • Understand core concepts and methods from ecological and physical sciences and their application in environmental problem-solving. • Appreciate key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions. • Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems. • Appreciate that one can apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes. • Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world
B.Com Honours in Accounting: 2nd Semester		
BCOMHACCC201	ACCOUNTING THEORY	<ul style="list-style-type: none"> • Apply knowledge of accounting techniques, concepts, principles and theories to solve financial reporting problems. • Apply a structured decision model to exercise judgement in the application of accounting standards. • Work in teams to design and undertake a research project. • Effectively utilise oral and written

		<p>communication skills to communicate to peers.</p> <ul style="list-style-type: none"> • Apply the code of ethics for professional accountants to make sound decisions.
BCOMHACCC202	CORPORATE ACCOUNTING	<ul style="list-style-type: none"> • Students will be able to pass journal entries and amend the balance sheet for alteration of share capital, Issue of bonus shares and buy back of shares • Students will be able to pass journal entries and prepare ledger accounts for the redemption of debentures and preference shareholders • Students will be able to prepare income statement and balance sheet of a company according the schedule III of companies Act 2013 • Students will be able to value shares and goodwill of a company. • Students will be able to prepare consolidated balance sheet of holding company.
BCOMHACCGE201	Choose from Pool of Generic Elective Courses	
AECE201	ENGLISH / MIL	<ul style="list-style-type: none"> • Sensitive to cultural, social, religious and ethnic diversities and help them engage with their peers and all around them in a more understanding and 'educated' manner. • It will also enable them through the activities conducted to become more proactive citizens/participants in society. • Aware of the dynamics of gender, identity, communalism and politics of this vast nation through its literature.
B.Com Honours in Accounting: 3rd Semester		
BCOMHACCC301	ADVANCED FINANCIAL ACCOUNTING	<ul style="list-style-type: none"> • To impart the knowledge of various accounting concepts • To instill the knowledge about accounting procedures, methods and techniques. • To acquaint them with practical approach to accounts writing by using software package. • Understand the process of valuation of loss of stock in the event of fire and calculate loss of stock in case of firebreak out in the business premises. • Solve and prepare books of accounts for special transactions like Hire purchase and Installment purchase.

		<ul style="list-style-type: none"> • Prepare accounts for the businesses with different branches. • Understand the accounting impact of conversion of partnership firms to limited Companies. • Create books as per double entry system, when information based on single entry system is provided.
BCOMHACCC302	ADVANCED COST ACCOUNTING	<ul style="list-style-type: none"> • To impart knowledge regarding costing techniques. • To provide training as regards concepts, procedures and legal Provisions of cost audit.
BCOMHACCC303	HISTORY OF ACCOUNTING	<ul style="list-style-type: none"> • Define bookkeeping and accounting • Explain the brief history of accounting • Explain the history of accounting in india • Describe the main elements & history of financial accounting information
BCOMHACCGE301/302	Choose from Pool of Generic Elective Courses	
BCOMHACCSEC301	E-COMMERCE	<ul style="list-style-type: none"> • Demonstrate an understanding of the foundations and importance of E-commerce • Analysing branding and pricing strategies, • Using and determining the effectiveness of market research • Assessing the effects of disintermediation. • Analyze the impact of E-commerce on business models and strategy • Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational. • Describe the infrastructure for E-commerce • Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other. • Discuss legal issues and privacy in E-Commerce • Assess electronic payment systems • Recognize and discuss global E-commerce issues
BCOMHACCSEC302	BUSINESS COMMUNICATION	<ul style="list-style-type: none"> • To understand the concept, process and importance of communication. • To develop awareness regarding new trends in business communication. • To provide knowledge of various media of communication. • To develop business communication

		skills through the application and exercises.
B.Com Honours in Accounting: 4th Semester		
BCOMHACCC401	ACCOUNTING STANDARDS	<ul style="list-style-type: none"> • Explain the accounting for various inventory methods. Interpret and prepare Cash Flow Statements. • Identify and explain the steps in the revenue recognition process. • Determine the costs to include in initial valuation of property, plant, and equipment, including self-constructed assets and those acquired through exchange. • Explain the accounting issue related to asset impairment. • Analyze the valuation of Intangibles in the Financial Statements by different companies. • Analyze the impact of Foreign Exchange Transactions on the financial statements of the Company. • Appraise the valuation of Investments methods for different classes of investments. • Classify different Types of segments of the Company and their performance. • Explain the benefits of preparing Interim Financial Reporting by the companies. • Assess the changes in the position of the Organization within the year. • Tabulate the basic differences between the Accounting Standards (AS) the old version and latest Ind AS. • Locate and analyze financial data from annual reports of corporations.
BCOMHACCC402	AUDITING	<ul style="list-style-type: none"> • Explain the concept of vouching along with procedure for treating receipts and payments. • List out preparations required for audit by the auditor • Differentiate between Internal check, internal control and internal audit. • Apply tools, techniques and procedures for verification and Valuation of Assets & Liabilities • Design an audit program and plan the audit assignments. • Identify various auditors' rights, duties and Liabilities.
BCOMHACCC403	MANAGEMENT ACCOUNTING	<ul style="list-style-type: none"> • Explain the three primary purposes of management accounting namely,

		<p>inventory valuation, decision support and cost control.</p> <ul style="list-style-type: none"> • Compare traditional and contemporary costing approaches for the above purposes. • Learn how costs are analysed for different product costing contexts such as job-order, process or joint-product systems • Develop and apply standards and budgets for planning and controlling purposes. • Apply incremental analysis to a range of business scenarios.
BCOMHACCGE401/402/403	Choose from Pool of Generic Elective Courses	
BCOMHACCSEC401	ENTREPRENEURSHIP DEVELOPMENT	<ul style="list-style-type: none"> • Have the ability to discern distinct entrepreneurial traits • Know the parameters to assess opportunities and constraints for new business ideas • Understand the systematic process to select and screen a business idea • Design strategies for successful implementation of ideas • Write a business plan
BCOMHACCSEC402	COMPUTER APPLICATION IN BUSINESS	<ul style="list-style-type: none"> • Provide exposure to the students about information systems, enterprise systems, business intelligence, artificial intelligence and recent trends in the field of information systems, e-commerce. • To provide them with the practical expertise of using MS Excel in business. • To understand the various concepts of electronic commerce and its framework. • To understand the methodology for online business dealing, using e-commerce.
B.Com Honours in Accounting: 5th Semester		
BCOMHACCC501	COMPUTERIZED ACCOUNTING	<ul style="list-style-type: none"> • Get employment in various business organizations. • Describe the basic concepts of accounting about revenue, expense, assets, liability • And equity. • Acquire competency to enter accounting transactions in the accounting software ERP Tally • And have the capability of generating different accounting reports/documents. • Make cost analysis reports, profit &

		<p>loss accounts, balance sheets, and Computerised Auditing, etc.</p> <ul style="list-style-type: none"> • Enter all the business transactions in computerized accounting system ERP Tally efficiently. • Get knowledge of DBMS software Ms-Access
BCOMHACCC502	ADVANCED CORPORATE ACCOUNTING	<ul style="list-style-type: none"> • Students will be able to calculate underwriters' liability and be able to pass journal entries in the books of the company. • Students will be able to prepare a statement to calculate profit prior to incorporation of a company. • Students will be able to pass journal entries and prepare amended balance sheet after internal reconstruction of a company. • Students will be able to prepare liquidators' final statement of account according to Companies Act 2013 • Students will be able to close the books of accounts of transferor company and be able to prepare the balance sheet of the transferee company according to INDAS103 • Students will be able to recall the concepts of the recent trends in Accounting such as Human resource accounting, Forensic accounting, social responsibility accounting etc.
BCOMHACCDSE501	MICROECONOMICS	<ul style="list-style-type: none"> • Understand the fundamentals of microeconomics • Get an introduction to supply and demand and the basic forces that determine equilibrium in a market economy • Get introduced to the framework for learning about consumer behaviour and analyzing consumer decisions • To study about firms and their decisions about optimal production • Get an introduction to supply and demand and the basic forces that determine equilibrium in a market economy
BCOMHACCDSE502	BUSINESS REGULATORY FRAMEWORK	<ul style="list-style-type: none"> • To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws. • To develop the awareness among the students regarding these laws affecting business, trade and commerce.

		<ul style="list-style-type: none"> • Differentiate between agreement and contract and to explain different types of contract. • Explain the features, modes of creation and rights and duties of parties in case of contract of indemnity, guarantee, bailment and agency. • Compare sale and agreement to sell and explain conditions and warranties. • Discuss the concept of LLP and to compare it with partnership and company.
BCOMHACCDSE503	CORPORATE GOVERNANCE	<ul style="list-style-type: none"> • Demonstrate a solid understanding of the purpose and nature of corporations. • Evaluate different stakeholders' roles and significance in relation to corporate governance. • Explain the importance of regulation, markets and information in corporate governance. • Evaluate international differences and similarities in relevant institutions and developments. • Critically assess governance concerns for individual corporations and their stakeholders
BCOMHACCDSE504	BUSINESS ENVIRONMENT	<ul style="list-style-type: none"> • Explain the concept of the various constituents of environment and their impact • On businesses. • Apply the trade theories , investment theories, exchange rate theories and • Regional trading bloc theories and their impact on economic welfare. • Analyse the principle and he different exchange rate regimes' impact on • Businesses. • Integrate the concept and opening economies of developing countries like India.
BCOMHACCDSE505	PRINCIPLES OF MANAGEMENT	<ul style="list-style-type: none"> • To cultivate conceptual and working knowledge relating to the evolution and functions of managers. To develop understanding of various types and techniques of planning. To enhance knowledge regarding organization of managerial and other business activities.

		<p>To promote accounting knowledge relating to staffing, motivation and leadership.</p> <ul style="list-style-type: none"> • To understand and update the recent trends in organization
B.Com Honours in Accounting: 6th Semester		
BCOMHACCC601	CORPORATE REPORTING	<ul style="list-style-type: none"> • Demonstrate an understanding of the Indian external reporting environment and its challenges. • Demonstrate a deep and broad understanding of the objectives and social and economic roles played by financial accounting and reporting. • Analyse, evaluate and interpret various advanced measurement and disclosure issues and other specialised topics pertaining to an economic entity. • Apply main features of a selection of Indian accounting standards. • Analyse complex issues, formulate well reasoned and coherent arguments and reach well considered conclusions.
BCOMHACCC602	ACCOUNTING FOR LOCAL BODIES	<ul style="list-style-type: none"> • To impart the knowledge of various accounting concepts • To instil the knowledge about accounting procedures, methods and techniques of different local bodies. • To acquaint them with practical approach to accounts of Municipal Corporations, Gram Panchayats, etc
BCOMHACCDSE601	MACROECONOMICS	<ul style="list-style-type: none"> • Demonstrate an understanding of the nature and construction of key macroeconomic data; • Demonstrate an understanding of the connection between microeconomics and macroeconomics; • Demonstrate an understanding of standard models of economic growth, long-run macroeconomic behavior and short-run macroeconomic behavior • Use these models to analyze the macroeconomic effects of monetary and fiscal policy changes as well as other economic shocks; • Use these models to interpret historical and current events; and • Demonstrate an understanding of issues regarding the value and limitations of monetary and fiscal policy.
BCOMHACCDSE602	INDIAN ECONOMY	<ul style="list-style-type: none"> • Have requisite understanding of the

		<p>basic structure of Indian Economy.</p> <ul style="list-style-type: none"> • Students will comprehensively understand, interpret, compare & contrast, • Explain the need of planning and know the changes through planning that led • To evolution of Indian economy. • Analyze the reasons behind income inequality, regional imbalance, • Inadequate finance etc. • Interpret and justify of the growth rate of the economy, fiscal deficit and • Contribution of different sectors will become easy
BCOMHACCDSE603	COMPANY LAW	<ul style="list-style-type: none"> • Describe the basic rules and concepts of corporate law, such as separate legal personality, limited liability, and the duties of company directors • Evaluate corporate problems, identifying appropriate legal obligations, duties, rights and remedies • Demonstrate competency with the use of statutory material and its integration with common law principles. • Develop an awareness of the socio-legal and economic dimensions of modern corporate law
BCOMHACCDSE604	BUSINESS ETHICS	<ul style="list-style-type: none"> • Define, explain and illustrate the theoretical foundations of business ethics; • Re-examine their knowledge of business and economic concepts from an ethical perspective; • Explain and illustrate the importance, for business and the community, of ethical conduct; • Recognise and resolve ethical issues in business; • Reflect on and critically examine their own values and the importance of the ethical dimension in in business and workplace decision making; and, • Confidently apply systematic ethical reasoning to business dilemmas and communicate effectively in oral and written forms these, using the concepts, logic and rhetorical conventions of business ethics.
BCOMHACCDSE605	PROJECT/DISSERTATION	<ul style="list-style-type: none"> • Identify key research questions

		<p>within the field of Demography on which you will carry out independent research.</p> <ul style="list-style-type: none">• Manage your time effectively whilst working on your independent research.• Demonstrate appropriate referencing and develop skills in other aspects of academic writing.• Demonstrate knowledge and understanding of report writing.• Apply the demographic/statistical research training acquired in the taught element of the programme by designing an appropriate research strategy and research methodology to carry out your research.• Use and develop written and oral presentation skills.• Identify, summarise and critically evaluate relevant literature and write a literature review of the relevant field.• Identify, analyse and interpret suitable data to enable the research question to be answered.• Understand and apply theoretical frameworks to the chosen area of study.• Show evidence of clarity of argument, understanding of the chosen topic area, and presentation of technical information.• Describe the process of carrying out independent research in written format and report your results and conclusions with reference to existing literature.• Analyse and synthesise research findings.
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The Department of Commerce

Raniganj Girls' College

Programme and Course Outcome

B.Com Program in Accounting

The B.Com. Program in Accounting programme caters to commerce aspirants who desire to build their professional competence on a higher plateau with specialized knowledge in the field of Business and Commerce. The curriculum is duly developed considering the desired level of knowledge exposure in the context of ever changing environment in global business.

Programme Outcome:

The three year B.Com. Program in Accounting degree programme is divided into six semesters and is designed as per the Choice Based Credit System (CBCS) model curriculum prescribed by The Kazi Nazrul University. The Curriculum consists of 12 Core Courses(C) of which 4 core courses are to be taken from AECC-Core. Apart from these, 2 Generic Elective courses (GE) [to be taken from the pool of Generic Elective Courses], 2 Ability Enhancement Compulsory Courses (AECC-Elective), 4 Skill Enhancement courses (SEC) and 4 Discipline Specific Elective courses (DSE) are to be taken. Each paper is of 50 marks. Discipline specific electives offered in the fifth and the sixth semesters are in the following streams: Finance & Taxation. Students are also required to complete two inter-disciplinary open elective courses in diverse disciplines [Finance / Taxation]. Each open elective course will enable students to earn extra credits. This programme is intended to breed the following benefits to the students' community:

1. To provide advanced knowledge in Commerce.
2. To develop competency in students to pursue higher level programmes such as CA, CMA, CS, MBA or other Masters Programmes in Commerce / Management.
3. To pursue a professional career and/or furthering higher education in the specified areas of specialization.
4. To enhance employability and to be able to take up challenging job assignments.
5. Capability of the students to make decisions at personal & professional level will increase after completion of this course.
6. Students can independently start up their own Business.

Programme Specific Outcome:

1. After completing 3 years (six semesters) for B.Com Program in Accounting Students would gain a through grounding in the fundamentals of Commerce.
2. The Commence focused curriculum offers a number of specialisation and practical exposures which would equip the student to face the modern day challenges in Accounting.
3. The all-inclusive outlook of the course offer a number of value based and job oriented courses ensures that Student are trained into up to date.
4. Student will learn relevant Financial Accounting career skills, applying both Quantitative and Qualitative Knowledge to their future career in business.
5. Student will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, CMA and other courses.
6. Student will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant which will help learners to process and other soft skills and to react aptly when confronted with critical decision making.

Course Outcomes:

B.Com Program in Accounting: 1st Semester		
BCOMPACCC101	FINANCIAL ACCOUNTING	<ul style="list-style-type: none"> To impart the knowledge of various accounting concepts To instil the knowledge about accounting procedures, methods and techniques. To acquaint them with practical approach to accounts.
Discipline 2 (Core 2)	Choose from Pool of Elective Courses	
BCOMPACCC102	MIL-I	<ul style="list-style-type: none"> Sensitive to cultural, social, religious and ethnic diversities and help them engage with their peers and all around them in a more understanding and 'educated' manner. It will also enable them through the activities conducted to become more proactive citizens/participants in society. Aware of the dynamics of gender, identity, communalism and politics of this vast nation through its literature.
AECE101	Environment Studies	<ul style="list-style-type: none"> Understand core concepts and methods from ecological and physical sciences and their application in environmental problem-solving. Appreciate key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems. Appreciate that one can apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world
B.Com Program in Accounting: 2nd Semester		
BCOMPACCC201	COST ACCOUNTING	<ul style="list-style-type: none"> To enable the students acquire an understanding of the concept and meaning of cost, the classification of cost and various statements of cost and profit. To enable the students to assess and understand cost incurred in manufacture of a product or service. To develop in students towards cost consciousness and prepare them for careers in the areas of costing.

		<ul style="list-style-type: none"> To help students develop skills regarding, various methods of costing and cost control techniques.
Discipline 2 (Core 3)	Choose from Pool of Elective Courses	
BCOMPACCC202	ENGLISH-I	<ul style="list-style-type: none"> Understand how to engage with texts from various countries, historical, cultural specificities and politics Understand and develop the ability to reflect upon and comment on texts with various themes Develop an analytical and critical bent of mind to compare and analyse the various literature they read and discuss in class Develop the ability to communicate both orally and in writing for various purposes
AECE201	ENGLISH/MIL	<ul style="list-style-type: none"> Identify the ways in which English/MIL can enhance the teaching and learning process Explore academic approaches associated with MIL Develop particular activities that utilize these academic approaches
B.Com Program in Accounting: 3rd Semester		
BCOMPACCC301	CORPORATE ACCOUNTING	<ul style="list-style-type: none"> Students will be able to pass journal entries and amend the balance sheet for alteration of share capital, Issue of bonus shares and buy back of shares Students will be able to pass journal entries and prepare ledger accounts for the redemption of debentures and preference shareholders Students will be able to prepare income statement and balance sheet of a company Students will be able to value shares and goodwill of a company.
Discipline 2 (Core 5)	Choose from Pool of Elective Courses	
BCOMPACCC302	MIL-II	<ul style="list-style-type: none"> Sensitive to cultural, social, religious and ethnic diversities and help them engage with their peers and all around them in a more understanding and 'educated' manner. It will also enable them through the activities conducted to become more proactive citizens/participants in society. Aware of the dynamics of gender, identity, communalism and politics of this vast nation through its literature.
BCOMPACCSEC301	BUSINESS COMMUNICATION	<ul style="list-style-type: none"> To understand the concept, process and importance of communication. To develop awareness regarding new trends in business communication. To provide knowledge of various media of communication. To develop business communication skills through the application and exercises.

B.Com Program in Accounting: 4th Semester

BCOMPACCC401	MANAGEMENT ACCOUNTING	<ul style="list-style-type: none"> • Explain the three primary purposes of management accounting namely, inventory valuation, decision support and cost control. • Compare traditional and contemporary costing approaches for the above purposes. • Learn working capital management. • Learn how Ratios are analysed for different decision making • Develop and apply standards and budgets for planning and controlling purposes. • Apply incremental analysis to a range of business scenarios
Discipline 2 (Core 7)	Choose from Pool of Elective Courses	
BCOMPACCC402	ENGLISH-II	<ul style="list-style-type: none"> • Understand and develop the ability to reflect upon and comment on texts with various themes • Develop the ability to communicate both orally and in writing for various purposes
BCOMPACCSEC401	ENTREPRENEURSHIP DEVELOPMENT	<ul style="list-style-type: none"> • Have the ability to discern distinct entrepreneurial traits • Know the parameters to assess opportunities and constraints for new business ideas • Understand the systematic process to select and screen a business idea • Design strategies for successful implementation of ideas • Write a business plan

B.Com Program in Accounting: 5th Semester

BCOMPACCDSE501	ACCOUNTING THEORY	<ul style="list-style-type: none"> • Apply knowledge of accounting techniques, concepts, principles and theories to solve financial reporting problems. • Apply a structured decision model to exercise judgement in the application of accounting standards. • Work in teams to design and undertake a research project. • Effectively utilise oral and written communication skills to communicate to peers. • Apply the code of ethics for professional accountants to make sound decisions.
BCOMPACCDSE502	AUDITING	<ul style="list-style-type: none"> • Explain the concept of vouching along with procedure for treating receipts and payments. • List out preparations required for audit by the auditor • Differentiate between Internal check, internal control and internal audit. • Apply tools, techniques and procedures for verification and Valuation of Assets & Liabilities • Design an audit program and plan the audit assignments.

		<ul style="list-style-type: none"> Identify various auditors' rights, duties and Liabilities.
BCOMPACCGE501	Choose Any one from Pool of Generic Elective Courses	
BCOMPACCGE502		
BCOMPACCSEC501	APPLICATION OF COMPUTER IN ACCOUNTING	<ul style="list-style-type: none"> Provide exposure to the students about information systems, enterprise systems, business intelligence, artificial intelligence and recent trends in the field of information systems, e-commerce. To provide them with the practical expertise of using MS Excel in business. To understand the various concepts of electronic commerce and its framework. To understand the methodology for online business dealing, using e-commerce.
BCOMPACCSEC502	E- COMMERCE	<ul style="list-style-type: none"> Describe the infrastructure for E-commerce Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other. Discuss legal issues and privacy in E-Commerce Assess electronic payment systems Recognize and discuss global E-commerce issues
B.Com Program in Accounting: 6th Semester		
BCOMPACCDSE601	CORPORATE REPORTING	<ul style="list-style-type: none"> Demonstrate an understanding of the Indian external reporting environment and its challenges. Demonstrate a deep and broad understanding of the objectives and social and economic roles played by financial accounting and reporting. Analyse, evaluate and interpret various advanced measurement and disclosure issues and other specialised topics pertaining to an economic entity. Apply main features of a selection of Indian accounting standards. Analyse complex issues, formulate well reasoned and coherent arguments and reach well considered conclusions.
BCOMPACCDSE602	ACCOUNTING FOR LOCAL BODIES	<ul style="list-style-type: none"> To impart the knowledge of various accounting concepts To instil the knowledge about accounting procedures, methods and techniques of different local bodies. To acquaint them with practical approach to accounts of Municipal Corporations, Gram Panchayats, etc
BCOMPACCGE601	Choose Any one from Pool of Generic Elective Courses	
BCOMPACCGE602		
BCOMPACCSEC601	MARKETING MANAGEMENT	<ul style="list-style-type: none"> Understand the concept of marketing Ability to understand the importance of

		<p>communication in marketing</p> <ul style="list-style-type: none"> • Ability to translate marketing problems to clear analytics objectives and choose appropriate analytics techniques. • Ability to formulate better strategies using data analysts through simple statistical tools
BCOMPACCSEC602	MICRO FINANCE	<ul style="list-style-type: none"> • Understand the manner in which microfinance may be utilized to accelerate the expansion of local micro businesses; • Be familiar with the process of finding loan recipients and delivering a microfinance pitch; • Be knowledgeable about the benefits and controversies of microfinance in modern economies