

PROGRAM – B.COM CORPORATE FINANCE

PROGRAM SPECIFIC OUTCOMES (PSOs)

1. The program provides an in-depth knowledge of various functional areas of commerce and management through theoretical studies and practical application of tools and techniques as required by the manufacturing and services sector.
2. The program inculcates critical thinking and research skills essential to provide viable solutions to business situations and problems.
3. The program aims to mould students into leaders that are compassionate yet efficient and be responsible citizens.
4. Students completing this program will be able to exhibit managerial skill sets and demonstrate competencies for employability and career enhancement.
5. The program specifically enables students to acquire skills in Accounting, Audit, Taxation and Finance both Indian and International perspective and help students obtain Certified Public Accountant Certification for global recognition.

B.COM CORPORATE FINANCE

COURSE LEARNING OUTCOMES (CLOs)

I SEMESTER

DSC – 1 - FINANCIAL ACCOUNTING – I

1. Comprehend the accounting procedure in conversion of partnership to a limited company.
2. Understand the importance of hire purchase system and its accounting treatment as per Hire Purchase Act.
3. Acquaint with the concepts of Royalty and its accounting treatment.
4. Insights on Consignment Transactions and its accounting treatment.
5. Theoretical foundation on IND AS and IFRS.

DSC – 2 – MANAGEMENT AND BEHAVIOURAL PROCESS

1. Identification and Integration of Principles of Management into Management Practices with Social Responsibilities and Ethical issues in Business Scenario.
2. Build Insights on Managerial Planning, and Execution of Business Decisions
3. Develop analytical skills in Organising and Staffing.
4. Gain Insights on Leadership Styles, Communication and Motivational Practices.
5. Analyse the Organizational Models to Inculcate Organizational Behaviour
6. Analyse Group Behavioural influence and its impact on Team work, attitude and perception in Decision Making.

DSC – 3 – INTERNATIONAL FINANCE – I

1. Understand the regulatory requirements and the corporate governance structure to be followed by public companies.
2. Apply cost accounting concepts, terminology, methods and measurement techniques within an entity.
3. Apply various costing systems that can be used to monitor a company's costs and provide management with information it needs to manage the company's operations and performance.
4. Apply the analytical techniques used by external investors to evaluate companies and better understand a company's competitive position.
5. Evaluate investment proposals using the capital budgeting techniques.
6. Understand the fundamentals of financial risk management process.

II SEMESTER

DSC – 4 – FINANCIAL ACCOUNTING – II

1. Comprehend the need for insurance and preparation of statements for stock valuation and analysis of average clause and treatment of abnormal losses in insurance policies.
2. Assimilate the significance of conversion of single entry to double entry system and its accounting treatments.
3. Knowledge on different types of branches and its accounting treatment.
4. Knowledge on Departmental accounting and inter departmental Accounting.
5. Familiarize the concept of Lease Accounting and preparation of accounting statements including financial and operating lease.

DSC -5 – HUMAN RESOURCE MANAGEMENT

1. Familiarize the concepts, principles and functions of Human Resource Management and role on Human Resource Manager.
2. Knowledge on Human Resource Planning in an Organization.
3. Identification of Training needs and its methods training.
4. Assess the principles of wage and salary administration based on Performance Management.
5. Impart reasons of Internal Mobility with Rightsizing.

DSC – 6 – INTERNATIONAL FINANCE – II

1. Understand the different performance measures to evaluate firms.
2. Analyse the effect of microeconomic concepts on businesses.
3. Analyse the effect of macroeconomic concepts on businesses.
4. Analyse the effect of economic environment on strategy.
5. Understand the characteristics of IT systems.
6. Understand the evolving role of IT in business, internal control and auditing.

SEC – 1 BUSINESS COMMUNICATION AND SOFT SKILLS

1. Enhanced effective listening skills and overcome the barriers of purposeful listening with Improvised speaking skills, pronunciation and training in articulation.
2. Compose business correspondence letters and business Research Reports.
3. Effective understanding of presentation and negotiation skills.
4. Understand different business etiquettes.
5. Awareness about communication tools through electronic mode.

III SEMESTER

DSC – 7 – CORPORATE ACCOUNTING

1. Knowledge on various Factors and Methods in Valuation of Shares of an organization.
2. Understand the Process of Valuation of Goodwill.
3. Familiarize the concepts of redemption of Preference Share, debentures and buy back of shares.
4. Preparation of Final Accounts of a Company as per Latest Provision of Companies Act 2013.
5. Conceptual Understanding of Auditing and its importance.

DSC – 8 – INTERNATIONAL FINANCIAL ACCOUNTING AND REPORTING – I

1. Understand the conceptual framework and standard-setting for business and non - business entities as per US GAAP.
2. Record the financial statement accounts for-profit business entities as per US GAAP.
3. Understand the major differences in the accounting treatments under US GAAP & IFRS.
4. Determine the value of different financial statement accounts as per US GAAP.
5. Demonstrate how different financial statement items are interlinked.
6. Demonstrate the accounting treatment of equity & debt securities, tangible assets and intangible assets.

DSC – 9 – MARKETING MANAGEMENT

1. Understand the core concepts and the role of marketing in business and society.
2. Apply ethical practices in marketing in the context of recent trends in marketing.
3. Understanding of the marketing environment and relevant decisions.
4. Assess the market based on segmentation and the Rural Marketing Challenges.
5. Evaluate product lines and Brands and design product mix and pricing strategies.
6. Analyse the life cycle and positioning strategies of a product in the target market.
7. Analyse the fundamentals of Product Promotion Mix.
8. Understand the significance of Logistics Management and Evaluate the Channel Management Decisions.

SEC – 2 ARTIFICIAL INTELLIGENCE

1. To empower amazing new solutions and experiences and Microsoft Azure provides easy to use services to help you get started.
2. To learn how to use Azure machine learning to create and publish models without writing code.
3. To perceive the world visually through cameras, images, and videos.
4. To learn how to automate decision support, processes using Microsoft Azure.

IV SEMESTER

DSC – 10 - ADVANCED CORPORATE ACCOUNTING

1. Understand the need for Liquidation of Companies and Preparation of liquidators Statement.
2. Understand the Concept of Business Combination and Process of Amalgamation and External Reconstruction.
3. Critically understand the Concept of Absorption of Companies and its Accounting Procedures.
4. Analyse and understand the process of Internal Reconstruction.
5. Insights on verification and valuation of Auditing and Duties of an Auditor.

DSC – 11 – INTERNATIONAL FINANCIAL ACCOUNTING AND REPORTING – II

1. Understand the characteristics of bonds and apply the GAAP principles to record bonds.
2. Apply the accounting treatment of leases & pensions.
3. Understand the major differences in the accounting treatments under US GAAP & IFRS
4. Prepare the financial statements based on acquisition and consolidation method.
5. Demonstrate how different financial statement items are interlinked.
6. Prepare financial statements for Partnership and Not-for-profit organizations.

DSC – 12- QUANTITATIVE ANALYSIS

1. Knowledge on degrees of Equation and its Commercial Application.
2. Identification and computation of Arithmetic and Geometric Progression and its commercial application.
3. Familiarize the concept of Commercial Arithmetic and its application.
4. Conceptual knowledge on business statistics and diagrammatic and graphical representation.
5. Insights on measures of central tendency and dispersion for decision making.
6. Application of Correlation and Regression analysis to solve business problems.

SEC – 3 FINANCIAL EDUCATION AND INVESTMENT AWARENESS

1. Acquainted with basic knowledge of financial planning and inculcate banking habit.
2. Familiarize with tax saving options and effective income management.
3. Awareness of the investment choices and trading mechanism in the securities market.
4. Knowledge on tax benefits on investments.

