

## **Bachelor of Commerce (HI)**

Objectives:

- i. To familiarise the students with the Commerce subjects
- ii. To equip the students to prepare special business areas.
- iii. To provide basic knowledge of management and business.
- iv. To help students to understand the concept of marketing and its applications.
- v. To familiarise the students with the economic principles and theories underlying various business decisions.

### **COURSE OBJECTIVES**

#### **SEMESTER I**

##### **PY 1.1 READING & WRITING ENGLISH – Basics**

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

- understand simple written English.
- follow instructions given in simple English.
- use the basic sentence patterns.
- read and understand the meaning of sentences.
- learn to use nouns and adjectives.
- learn to use simple present tense

##### **PY 1.2 MATHEMATICS – I**

- To give an understanding of important mathematical concepts such as Fundamental operations, Theory of numbers, LCM, HCF, Average, Exponents and powers, understanding 2-D shapes and to introduce students to mathematical techniques which are relevant to the real world.
- To enhance those mathematical skills required for further studies in mathematics.

##### **PY 1.3 INDIAN SIGN LANGUAGE – I (Audit only)**

- . To acquire signs for a basic functional vocabulary of 400+ words.
- To learn 100-150 conversational sentences including statements, questions and instructions.
- Basic communicative competence in Indian sign language.

##### **PY 1.4 OFFICE AUTOMATION SOFTWARE LAB – I**

Upon completion of this course, the student will be able to

- · Organize and work with files and folders.
- - Use a suite of productivity tools that will aid in day to day activities.
- · Use a standard spreadsheet processing package exploiting popular features.
- · Use a standard presentation package exploiting popular features
- . Access the Internet, Worldwide Web, as well as use Internet directories and search engines, and locate www addresses.

#### **SEMESTER II**

##### **PY 2.1 READING & WRITING ENGLISH – Intermediate**

On completion of this course, the student

- · Understands simple written English.
- · Follows instructions given in simple English.
- · Uses the basic sentence patterns.
- · Uses different types of sentences meaningfully.
- · Constructs grammatically correct sentences meaningfully.
- · Composes simple letters.

### **PY 2.2 MATHEMATICS – II**

- to give an understanding of important mathematical concepts such as commercial arithmetic, ratio and proportion, quadratic equations, simple and compound interest, understanding 3D-Shapes and to introduce students to mathematical techniques which are relevant to the real world.
- to enhance those mathematical skills required for further studies in mathematics.

### **PY 2.3 INDIAN SIGN LANGUAGE – II (Audit Only)**

To acquire signs and become fluent in sign usage.

- - To develop a standard signing among the students
- - To reinforce the signs learnt in Semester I
- - Basic communicative competence in Indian sign language.

### **PY 2.4 OFFICE AUTOMATION SOFTWARE LAB – II**

After the completion of this course, the student should be able to

- perform accounting operations
- perform presentation skills
- use an office automation suite exploiting popular features.

## **SEMESTER III**

### **1311 COMMUNICATIVE ENGLISH – I**

- After completion of the course, the student should understand the use of English in everyday life.
- Respond to communication in English in different contexts.
- Compose paragraphs meaningfully and correctly.
- Construct grammatically correct sentences meaningfully.
- Compose simple letters.
- Get an idea of what a proposal is.
- Arrange sentences in a logical order.

### **1331 MATHEMATICS – III**

- The student should be familiar with the basic mathematical tools.
- Should be able to impart skills in applying mathematical tools in business practice.

### **1341 FUNDAMENTALS OF FINANCIAL ACCOUNTING**

- To enable the students to acquire knowledge in the basic principles and practice of financial accounting
- To equip the students to maintain various types of ledgers and to prepare final accounts

### **1342 PRINCIPLES OF MARKETING**

- To help students to understand the concept of marketing and its applications.
- To make the students aware of modern methods and techniques of marketing

### **1343 PRINCIPLES OF MANAGEMENT**

- To provide basic knowledge of the principles of management.
- To acquaint the students with the functions of management.

### **1332 ENVIRONMENTAL STUDIES**

- To enable the students to acquire basic ideas about the environment and emerging issues about environmental problems.
- To give awareness about the need and importance of environmental protection

## **SEMESTER IV**

### **1411 COMMUNICATIVE ENGLISH – II**

- The student understands the use of English in everyday life.
- understands the use of reporting.
- gets an idea about the different usages.
- learns the format of a typical letter
- Comprehends and infers by reading paragraphs.
- Makes use of new words and usages in writing paragraphs.

### **BCM 1441 BUSINESS FINANCE AND POLICY**

- To familiarize the students with the conceptual framework of financial management
- To enable the students to understand the practical application of financial management

### **BCM 1442 BUSINESS STATISTICS**

- To enable the students to gain understanding of statistical techniques as are applicable to business.
- To enable the students to apply statistical techniques for quantification of data in business

### **BCM 1443 FINANCIAL ACCOUNTING**

- To familiarize students with the principles of accounting
- To equip students to prepare the final accounts of businesses

### **BCM 1444 FUNDAMENTALS OF BUSINESS ECONOMICS**

- To familiarize the students with the economic principles and theories underlying various business decisions.
- To equip the students to apply the economic theories in different business situations.

### **BCM 1445 COMPUTERIZED ACCOUNTING**

- To expose the students to computer application in the field of Accounting.
- To equip the students to meet the demands of the industry.
- To develop practical skills in the application of Tally Package

## **SEMESTER V**

### **EHI 1511 COMMUNICATIVE ENGLISH – III**

On completion of this course, the student

- Understands the use of reporting.
- Gets an idea about the different usages.
- Learns the format of a typical letter.
- Comprehends and infers by reading paragraphs.
- Makes use of new words and usages in writing paragraphs.

### **BCM 1541 FUNDAMENTALS OF INCOME TAX**

- To familiarize the students with the basic concepts of taxation.
- To enable the students to compute taxable income under different heads.

#### **BCM 1542ADVANCED FINANCIAL ACCOUNTING**

- To familiarize the students with Indian Partnership Act
- To be able to prepare a new balance sheet– Introduction – features – fixed and fluctuating capitals –distribution of profits/ losses – final

#### **BCM 1543ENTREPRENEURSHIP AND PROJECT MANAGEMENT**

- To provide an insight into the entrepreneurial qualities and skills required for formation of an enterprise and to give awareness about the support systems available to the entrepreneurs.
- To facilitate understanding on identification, appraisal and execution of projects.

#### **BCM 1544E-COMMERCE**

- To familiarize students with the basic concepts of internet, e-commerce, e- business and cyber security.

#### **BCM 1545BUSINESS REGULATORY FRAMEWORK**

- To provide a brief idea about the framework of Indian Business Laws.
- To enable the students to apply the provisions of business laws in business activities.

#### **SEMESTER VI**

#### **EHI 1611 COMMUNICATIVE ENGLISH – IV**

On completion of this course, the student

- Understands the use of reporting.
- · Gets an idea about the different usages.
- · Learns the format of a typical letter.
- · Makes use of new words and usages in writing paragraphs.
- · Prepares notices.
- · Understands the use of phrasal verbs in sentences.
- · Converts active voice into passive voice.
- · Develops job application letters

#### **BCM 1643 FINANCIAL SERVICES**

- To provide the students with an overall idea of financial services available in the country.
- To create an understanding about recent trends in financial services sector.

#### **BCM 1644 TAXATION, LAW AND ACCOUNTS**

- To provide knowledge of various Income tax authorities and their powers.
- To familiarize students with the concept of Goods and Services Tax.

#### **BCM 1645 BANKING THEORY AND PRACTICE**

- To provide basic knowledge of the theory and practices of banking.

- To familiarize the students with the changing scenario of Indian Banking.

## **SEMESTER VII**

### **EHI 1711 COMMUNICATIVE ENGLISH – V**

- On completion of this course, the student:
  - · Understands the use of reporting.
  - · Gets an idea about the different usages.
  - · Learns the format of a typical letter.
  - · Comprehends and infers by reading paragraphs.
  - · Writes dialogues in different situations.
  - · Uses gerunds and infinitives appropriately.
  - · Writes short travel reports.
  - · Composes Email and SMS.
  - · Writes letters related to trade enquiries.

### **BCM 1741 APPLIED COSTING**

- To acquaint the students with different methods and techniques of costing.
- To enable the students to apply the costing methods and techniques in different types of industries.

### **BCM 1742 GOODS AND SERVICE TAX**

- To familiarize the students with the concept of Goods and service Tax
- To equip the students with the knowledge of application of various GST models and tax structure

### **BCM 1743 CORPORATE ACCOUNTING**

- To enable the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act, IAS and IFRS.
- To enable the students to prepare and interpret financial statements of joint stock companies in different situations.

### **BCM 1744 HUMAN RESOURCE MANAGEMENT**

- To convey a basic understanding on concepts and fundamental theories.

### **BCM 1745 Organizational Study and Field Report**

- At the end, students should be able to submit a report on their study in two parts, viz: the status reporting and the SWOT analysis based on parameters taught.

## **SEMESTER VIII**

### **EHI 1181 COMMUNICATIVE ENGLISH – VI – (Audit Only)**

- On completion of this course, the students should be able to
  - Understand the use of English in everyday life.
  - Respond to communication in English in different contexts.
  - Understand the use of reporting.
  - Gets an idea about the different usages.
  - Learns the format of a typical letter.
  - Comprehends and infers by reading paragraphs.

- Makes use of new words and usages in writing paragraphs.

#### **BCM 1841 CAPITAL MARKET**

- To familiarize the students with capital market operations.

#### **BCM 1842 INVESTMENT MANAGEMENT**

- To make the student understand about the areas of investment.

#### **BCM 1843 BUSINESS ETHICS AND CORPORATE GOVERNANCE**

- To familiarize students with the concepts of Business Ethics and provide adequate knowledge of various factors relevant to the corporate sector.

#### **BCM 1844 MANAGEMENT ACCOUNTING**

- To equip the students to interpret financial statements with specific tools of management accounting.
- To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.

#### **BCM 1845 PROJECT WORK**

The project work is essentially a research piece based on a specific problem emerging from the business environment. It should focus on a core issue or problem that is approachable from the student's perspective in terms of basic back ground knowledge and understanding. In short the project should be based on a live problem that the student is competent to analyze and draw inferences.