

2.6.1 Teachers and students are aware of the stated programme and course outcomes of the programmes offered by the institution.



LPCPS

LUCKNOW PUBLIC COLLEGE
OF PROFESSIONAL STUDIES

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BACHELOR OF COMMERCE B.COM (HONOURS)

(SESSION 2023-2024)

Aravind

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BACHELOR OF COMMERCE B.COM (HONOURS)

Programme Outcomes (PO):

- After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.
- The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.
- The all-inclusive outlook of the course offers a number of values based and job-oriented courses ensures that students are trained into contemporary scenario. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

Program Specific Outcomes (PSO):

- Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
- Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- Students will learn relevant financial accounting career-oriented skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess

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- knowledge and other soft skills and to react aptly when confronted with critical decision making.
- Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
 - Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs
 - Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
 - Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
 - Learners will be able to do higher education and advance research in the field of commerce and finance.

SYLLABUS

	PAPER CODE	PAPER NAME	MARKS
SEMESTER-I	BCH-101	FINANCIAL ACCOUNTING	
	BCH-102	FINANCIAL MATHEMATICS	70
	BCH-103	FOREIGN TRADE OF INDIA	70
	BCH-104	PRINCIPLES OF ECONOMICS	70
	BCH-105	ESSENTIALS OF MANAGEMENT	70
	BCH-106	INDIAN ECONOMY & PUBLIC FINANCE	70
SEMESTER-II	BCH-201	HUMAN RESOURCE MANAGEMENT	
	BCH-202	BANKING OPERATIONS MANAGEMENT	70
	BCH-203	MANAGEMENT INFORMATION SYSTEM	70
	BCH-204	BUSINESS COMMUNICATION & OFFICE MANAGEMENT	70
	BCH-205	STATISTICAL METHODS	70
	BCH-206	BUSINESS ENVIRONMENT	70
	BCH-207	Comprehensive Viva- Voce	70
			100
SEMESTER-III	BCH-301	COST ACCOUNTING	
	BCH-302	BUSINESS LAWS	70
	BCH-303	OPERATIONS MANAGEMENT	70
	BCH-304	MARKETING MANAGEMENT	70
	BCH-305	INTERNATIONAL FINANCE	70
	BCH-306	BUSINESS ECONOMICS	70
SEM	BCH-401	MANAGEMENT ACCOUNTING	
	BCH-402	ORGANIZATIONAL BEHAVIOUR	70
			70

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	BCH-403	COMPANY LAWS & SECRETARIAL PRACTICES	70
	BCH-404	OPERATIONS RESEARCH	70
	BCH-405	INCOME TAX LAW AND ACCOUNTS	70
	BCH-406	INTERNATIONAL BUSINESS	70
	BCH-407	Comprehensive Viva – Voce	70
		6-8 WEEKS SUMMER INTERNSHIP	
SEMESTER- V	BCH-501	EXPORT IMPORT PROCEDURE AND DOCUMENTATION	70
	BCH-502	INDUSTRIAL LAWS	70
	BCH-503	CONSUMER BEHAVIOUR & ADVERTISING MANAGEMENT	70
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		Group – ACCOUNTING DECISIONS & APPLICATIONS	
	BCH-505(ADA)	SPECIALIZED ACCOUNTING	70
	BCH-506(ADA)	PERSONAL FINANCE DECISION	70
		Group – BFINANCIAL OPERATIONS & SERVICES	
	BCH-505(FOS)	FINANCIAL MARKET OPERATIONS	70
	BCH-506(FOS)	INSURANCE AND RISK MANAGEMENT	70
	BCH-507	SUMMER INTERNSHIP REPORT & VIVA-VOCE	70
	BCHNC-508	FOREIGN LANGUAGE (GERMAN/FRENCH)(NON-CREDIT)	70
SEMESTER- VI	BCH-601	GOODS AND SERVICES TAX IN INDIA	70
	BCH-602	BUSINESS POLICY	70
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		Group – ACCOUNTING DECISIONS & APPLICATIONS	
	BCH-605(ADA)	CORPORATE ACCOUNTING	70
	BCH-606(ADA)	ENTREPRENEURSHIP & PROJECT MANAGEMENT	70
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	BCH-605(FOS)	FINANCIAL SERVICES	70
	BCH-606(FOS)	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	70
	BCH-607	Comprehensive Viva – Voce	100

COURSE OUTCOMES (COs)

2.6.1 Teachers and students are aware of the stated programme and course outcomes of the programmes offered by the institution.

SEMESTER I

THEORY

FINANCIAL ACCOUNTING:

BCH-101

- To understand the concept, meaning and definition of Accounting with current Accounting Principles, Accounting Concepts and Conventions and understand the meaning of Accounting Standards, IFRS and its use and future of IFRS in India.
- To understand the concept of income, revenue and capital expenditure, preparation of final accounts, Books of Non-profit making organisations and depreciation accounting.
- To understand the accounting of hire purchase system and instalment system, accounting of branch and lease accounting according to AS-19.
- To understand the Basics and accounting of Royalty Account, Insurance Account, Account and Voyage Account.

THEORY

FINANCIAL MATHEMATICS:

BCH-102

- At the end of the course, students should be able to understand basic mathematical concepts and techniques.
- At the end of the course, students should be able to apply basic mathematical concepts and techniques for solving business problems.

THEORY

FOREIGN TRADE OF INDIA:

2.6.1 Teachers and students are aware of the stated programme and course outcomes of the programmes offered by the institution.

BCH-103

- On completion of the course, students are able to understand international trade theories.
- On completion of the course, students are able to understand gains from international trade & trade policy.
- On completion of the course, students are able to understand concept of BOP & BPT.
- On completion of the course, students are able to understand concept of exchange rates.

THEORY

PRINCIPLES OF ECONOMICS:

BCH-104

- On completion of the course, students are able to understand the definitions of economics. Understand the concept of utility.
- On completion of the course, students are able to understand the concept of demand analysis and elasticity. Understand the meaning and properties of indifference curve analysis.
- On completion of the course, students are able to understand the concept of production, cost and revenue. Understand the concept of market (perfect competition, monopoly & monopolistic competition).
- On completion of the course, students are able to understand the theory of distribution (rent, wages, interest, and profit).

THEORY

ESSENTIALS OF MANAGEMENT:

BCH-105

2.6.1 Teachers and students are aware of the stated programme and course outcomes of the programmes offered by the institution.

- Through the study of this subject, the students are introduced to the importance of Management. They learn about the evolution of management and its applicability in both professional and personal life.
- They are also made to understand the process and importance of planning, delegation, decentralization. They understand the role of Line and Staff and how is it useful at work. Students are introduced to different leadership styles and Motivation theories.

THEORY

INDIAN ECONOMY & PUBLIC FINANCE:

BCH-106

- The paper analyses important issues in Indian Economy and Public Finance in the context of the India's economic development. Given the predominance of working population and with children in the age group 0-14 constituting over 40 per cent of the population, government finance has a critical role not only in protecting life and property but also in creating physical infrastructure to expand economic activities to generate employment opportunities and in providing social infrastructure to empower them to get productively employed. The analysis public spending, however, shows that spending on education and healthcare is woefully inadequate and expenditures on interest payments, subsidies and transfers have crowded out spending on physical and social infrastructures.

SEMESTER II

THEORY

HUMAN RESOURCE MANAGEMENT:

BCH-201

2.6.1 Teachers and students are aware of the stated programme and course outcomes of the programmes offered by the institution.

- To develop the understanding of the concept of human resource management and to understand and apply Human Resource Management. Ability to Draft HR planning. Ability to Design Job Description and Job Specifications.
- Ability to recruit Select and interview job candidates and to train them using various methods of training. Implement Management Development Techniques.
- Ability to appraise the Performance of the employees and apply the factors determining pay rates to implement Employee benefits and Welfare measures.
- Ability to implement the practices related to employee integration to implement methods of Industrial Democracy. Ability to implement participative management in organizations.

THEORY

BANKING OPERATIONS MANAGEMENT:

BCH-202

- To get acquainted with the changed role of banking post 1991 Reforms.
- To know the lending and borrowing rates along with the various mandatory reserves.
- To know the procedural compliances by bank's functionality.

THEORY

MANAGEMENT INFORMATION SYSTEM:

BCH-203

- Upon completion of this course, students will be able to Relate the basic concepts and technologies used in the field of management information systems.

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- Upon completion of this course, students will be able to compare the processes of developing and implementing information systems.
- Upon completion of this course, students will be able to outline the role of the ethical, social, and security issues of information systems.
- Upon completion of this course, students will be able to translate the role of information systems in organizations, the strategic management processes, with the implications for the management.
- Upon completion of this course, students will be able to apply the understanding of how various information systems like DBMS work together to accomplish the information objectives of an organization.

THEORY

BUSINESS COMMUNICATION & OFFICE MANAGEMENT:

BCH-204

- Students will be able to communicate their ideas through different modes and mediums.
- Students will be able to handle job opportunities successfully.

THEORY

STATISTICAL METHODS:

BCH-205

- Upon successful completion of this course, students will be able to calculate and interpret the correlation between two variables.
- Upon successful completion of this course, students will be able to calculate the simple linear regression equation for a set of data.
- Upon successful completion of this course, students will be able to employ the principles of linear regression and correlation, including least square method, predicting a particular value of Y for a given value of X and significance of the correlation coefficient.

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- Upon successful completion of this course, students will be able to know the association between the attributes.
- Upon successful completion of this course, students will be able to know the construction of point and interval estimators.
- Upon successful completion of this course, students will be able to evaluate the properties of estimators.

THEORY

BUSINESS ENVIRONMENT:

BCH-206

- On completion of this course, learners will be able to familiarize with the nature of business environment and its components.
- On completion of this course, learners will be able to demonstrate and develop conceptual framework of business environment and generate interest in international business.
- On completion of this course, learners will be able to understand the definition of ethics and the importance and role of ethical behavior in the business world today

SEMESTER III

THEORY

COST ACCOUNTING:

BCH-301

- To Understand the Introduction of Cost Accounting, Objective, Nature, Function, Difference between Accounting and Financial, classification of cost, understand the concept of material, labour, overheads, valuation of Inventory and losses and their treatment.

2.6.1 Teachers and students are aware of the stated programme and course outcomes of the programmes offered by the institution.

- To understand the theoretical and practical aspects of labour cost and overheads. Practical problems related with machine hour rates. How to prepare cost sheet, statement of cost and its application on tender price.
- To understand the concepts of contract costing and job costing with numerical problems. Different aspects and problems related with process costing. Real life problems and uses of operating costing. Concept and problems concern with activity based costing.
- Accounting for Managerial Decision- Fixation of Selling Price, Exploring new Market, Make or Buy, Product- Mix, Sales- Mix, Operate or Shut Down. To Understand the Concepts of Absorption Costing, Marginal Costing and Standard Costing and its Applications. To understand the basics of Responsibility Accounting and Applications of Responsibility Accounting. How to reconcile cost accounting outcomes with financial profit or loss. Theoretical concepts and real life uses of cost audit, cost control and cost reduction.

THEORY

BUSINESS LAWS:

BCH-302

- Students learn the legal aspects of general contract and special contracts.
- Basics of Indian contract Act, types of contracts, offer and acceptance are understood.
- Performance of contract and discharge of contract are covered.
- To understand the rights and duties of an agent and principal.
- Meaning of indemnity and guarantee, bailment and pledge, creation of Agency along with rights, duties and liabilities and Termination are covered.
- Sale of goods act including formation of contract of sale and rights of an unpaid seller are learnt.
- To enable the students to learn the contracts in day to day life for business and profession.

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THEORY

OPERATIONS MANAGEMENT:

BCH-303

- They will aware about the functions of operations management.
- They will learn about the plant location: requisites of plant location and material handling.
- They will learn about methods of work measurement and production planning and control.
- They will learn about the techniques of inventory management, quality control and materials management.

THEORY

MARKETING MANAGEMENT:

BCH-304

- Students are introduced to the basics of marketing management, market orientation, marketing mix, and functions of marketing management.
- Emerging issues in marketing like business ethics in marketing, cyber marketing, and green marketing are covered.
- Students learn about Product mix, product life cycle, its importance, pricing policies and methods to fix pricing.
- The students exhibit strong understanding of the need for segmentation in business and factors influencing the same. Also, niche marketing is introduced as a concept.
- Methods of sales promotion like advertising, salesmanship and ethics in this area are covered.

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THEORY

INTERNATIONAL FINANCE:

BCH-305

- International Finance is a monetary transaction that occurs between two or more countries. This sounds simple enough but in reality, transacting across national borders raises issues of currency exchange rates and the exploitation of developing economies. International finance is a way to analyze the economic status of the countries you may wish to do business with, judge the foreign markets, compare inflation rates and pay bills in a foreign currency. Without international finance, you would not be able to compare currency exchange to figure out the cost of doing business abroad.

THEORY

BUSINESS ECONOMICS:

BCH-306

- Students will learn how markets organize core economic activities, such as production, distribution, and consumption, and the growth of productive resources.
- Students will learn about the determinants of macroeconomic conditions (national output, employment, and inflation), causes of business cycles, and interactions of monetary and fiscal policy.
- Students will learn to apply economic theories and methodologies in analyzing economic issues in various sub-fields of applied microeconomics and international economics

SEMESTER IV

THEORY

2.6.1 Teachers and students are aware of the stated programme and course outcomes of the programmes offered by the institution.

**MANAGEMENT ACCOUNTING:
BCH-401**

- To apply managerial accounting and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.
- To prepare various costing schedules where an analysis of cost classification, behaviour, and type is completed.
- To apply and analyse different types of activity-based management tools through the preparation of estimates.
- To analyse cost-volume-profit techniques to determine optimal managerial decisions.
- To prepare a master budget and demonstrate an understanding of the relationship between the components.
- To perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.
- To outline and apply management tools and techniques such as the balanced scorecard, operational performance measures, quality, and environmental cost management.
- To prepare analyses of various special decisions, using relevant costing and benefits.

THEORY

**ORGANIZATIONAL BEHAVIOUR:
BCH-402**

- Learners will be equipped with skills to analyze their personal reflections to impact their personal and professional lives. Better understanding that people are important dimension of organizations which would lead to organizational effectiveness. They will have basic understanding of human behavior at workplace and strategic role of HRM in making a learning organization. Learners will understand the HR dynamics of contemporary organizations in a changing environment. They will become adaptable to changes with conducive and diverse culture and know the best places to work.

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THEORY

COMPANY LAWS & SECRETARIAL PRACTICES:

BCH-403

- To make the students understand about company law.
- To make the students understand about companies and its types.
- To equip the students with proper knowledge about secretarial duties regarding share market
- To provide knowledge about convening and conduct of shareholder's meetings
- To facilitate knowledge about qualification, appointment and duties of Directors
- To provide idea about winding up of companies and certificates required for formation of company.

THEORY

OPERATIONS RESEARCH:

BCH-404

- A complete understanding about various functions and disciplines of Operations Management. Incorporating various Japanese techniques in day to day working.

THEORY

INCOME TAX LAW AND ACCOUNTS:

BCH-405

2.6.1 Teachers and students are aware of the stated programme and course outcomes of the programmes offered by the institution.

- To Understand the Basic Concept of Income, Agricultural Income, Casual Income, and Residential Status with better understanding of basic terms of Income tax Act 1961,
- To understand the different Heads of the Income Tax and its Applications with different case studies.
- To understand the methods of computation of Total Income and Tax Liability of An Individual, HUF and Firm.
- To understand the concept of Deemed Income, Clubbing of Income, Set – off and Carry Forward of Losses.
- To Understand the Procedure of Assessment and the Structure of Income Tax Authorities with their Powers and Duties

THEORY

INTERNATIONAL BUSINESS:

BCH-406

- Identify the basic difference between inter-regional and international trade, understand how international trade has helped countries to acquire goods at cheaper cost and explain it through the various international trade theories.
- Show the benefits of international trade in a way how nations with strong international trade have become prosperous and have the power to control world economy and how global trade can be one of the major contributors of reducing poverty.
- Explain how restrictions to international trade would limit a nation in the services and goods produced within its territories and at the same time explain that a rise in international trade is essential for the growth of globalization.
- Show the importance of maintaining equilibrium in the balance of payments and suggests suitable measures to correct disequilibrium as well. Be aware of the changes in the composition as well as direction of foreign trade after international trade and know the causes and effects of deficits in the balance of payments, measures adopted to correct the deficits and identify the need for having trade reforms.

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SEMESTER V

THEORY

EXPORT IMPORT PROCEDURE AND DOCUMENTATION:

BCH-501

- Understand the benefits of foreign trade, balance of payment and foreign trade policy of India.
- Understand the documentation process of foreign trade. Understand the policy framework of export and import. Understand how to minimise the risk involved in export and import with proper understanding of method of payment, insurance etc.
- Understand the export and import procedure of export and import.
- Understand the import documentation process and institutional support for foreign trade. Understand government policies which promote trade activity. Understand SEZ, EOU, FTZ EPZ & etc.

THEORY

INDUSTRIAL LAWS:

BCH-502

- The successful completion of this course shall enable the student to understand the basics of the industrial relations and the parties involved in it.
- The successful completion of this course shall enable the student to understand the role and responsibility of trade union and their origin.
- The successful completion of this course shall enable the student to understand the negotiable rights and the way by which they can negotiate, to understand workers' participation in management.
- The successful completion of this course shall enable the student to understand the rules and regulation of the organization, grievance redressal machinery and standing order ACT 1946.

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- The successful completion of this course shall enable the student to understand the industrial dispute Act, 1947 and authorities under the Act.

THEORY

CONSUMER BEHAVIOUR & ADVERTISING MANAGEMENT:

BCH-503

- Develop effective understanding on consumer behaviour.
- Develop effective understanding on advertising management.
- Understand Promotion Management and develop promotion strategies
- Ability to understand Recent Trends in Marketing, Rural Marketing, Digital and Mobile Marketing. Customer Relationship Management

THEORY

BUSINESS FINANCE:

BCH-504

- Students are introduced to the concept Business Finance, its functions and role of finance manager. The concept of capital structure planning and factors influencing capital structure are learnt.
- Also, various theories of capital structure and leverage concept are dealt with. Students learn about the cost of capital and equity and also about preference capital cost and cost of debt. Retained earnings are also introduced to the students.
- Students learn about the dividend policies and factors affecting dividend payment. Also, provision of company law on dividend payment and concepts of bonus issue and rights share are demonstrated.
- The concept of working capital is learnt along with the factors influencing working capital and the determinants to calculate working capital.

THEORY

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**FINANCIAL MARKET & OPERATIONS (FOS):
BCH-505(FOS)**

- To provide the student with complete understanding of Indian financial markets, institutions and intermediaries. The aim of the course shall be to equip the student with understanding of different financial instruments and their application in real life scenarios.

THEORY

**INSURANCE AND RISK MANAGEMENT:
BCH-506(FOS)**

- To acquaint the students with the origin and scope of insurance along with types of insurance.
- To impart the fundamentals of life insurance and the regulating bodies associated with insurance.
- Origin of insurance and features, principles, types are covered.
- To know about life insurance, principles and types of policies in fire, marine and life insurance.
- Students learn about regulating authorities governing the insurance companies.

THEORY

**SUMMER INTERNSHIP REPORT & VIVA-VOCE:
BCH-507**

- Students will be able to understand the cases in office , field work and public related issues.

THEORY

**FOREIGN LANGUAGE (FRENCH):
BCHNC-508**

2.6.1 Teachers and students are aware of the stated programme and course outcomes of the programmes offered by the institution.

- Learning French prepares you to work in a global community, where French is the official language of more than 30 countries and of many agencies, including NATO, INTERPOL and the United Nations. The language and culture of France also are beneficial to students interested in international business, politics, the medical field and humanitarian organizations. Art, literature and culinary arts also benefit from understanding the rich traditions of French-speaking countries.

SEMESTER VI

THEORY

GOODS AND SERVICES TAX IN INDIA:

BCH-601

- To make the students aware of the corporate tax laws of India.
- To understanding the corporate tax laws and uses for tax planning is the basic objective of the course too.
- The course is designed so that the students are aware of what business income is and when it gets taxed.
- The course also provides students with knowledge the difference between tax avoidance and tax planning.

THEORY

BUSINESS POLICY:

BCH-602

- The main objective of this course is to let students have an experience of managing a company in the role of a key manager, such as general manager, vice-president, president or CEO, through the versatility of Micromatic Simulation computer simulation.

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- Micromatic Simulation is a powerful and user-friendly simulation that allows the instructor and his assistant (game administrator) to engage in active intervention to create an *industry* that can be formulated to become very close to real-life for your training.
- This particular simulation requires a lot of commitment of time and effort on part of the instructor in administering your managing of the company. However, it is worth his time, and you should make it worth yours.
- The aim of this course is to let students integrate and apply what they have learned in previous classes during their stay in the program. There is no emphasis on elaborate lecturing or formal teaching of new material, except where it becomes imperative to cover some concepts that students did not comprehend in their previous classes. Nevertheless, students may ask the professor for a review of any previously learned concept at which they do not feel comfortable.

THEORY

GOVERNANCE & BUSINESS ETHICS:

BCH-603

- By the end of the semester the students would be having a better understanding of how businesses devise their strategy to positively engage all their stakeholders.

THEORY

CONTEMPRARY AUDIT:

BCH-604

- Demonstrate an understanding of the nature and scope of auditing and related services.
- Describe and discuss the regulatory framework of auditing and related services.
- Show understanding and explain the ethical standards of an auditor.

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- Explain the stages of an audit and methods of gathering audit evidence.
- Show understanding and be able to interpret different types of audit reports.

THEORY

CORPORATE ACCOUNTING:

BCH-605(ADA)

- An understanding of the regulatory environment in which the companies are formed and operate in Australia.
- A solid foundation in accounting and reporting requirements of the Corporations Act and relevant Australian Accounting Standards Board (AASB) accounting standards.
- A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.
- The ability to account for a range of advanced financial accounting issues.
- An understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.
- The ability to prepare consolidated accounts for a corporate group.
- An understanding of the principles of accounting for investments in associates.
- The ability to analyze complex issues, to formulate well reasoned and coherent arguments and to reach well considered conclusions.
- Strong verbal and written communication skills.

THEORY

ENTREPRENEURSHIP & PROJECT MANAGEMENT:

BCH-606(ADA)

- To make them understand the concepts of Project Management for planning to execution of projects. To make them understand the feasibility analysis in Project Management and network analysis tools for cost and time estimation.
- To enable them to comprehend the fundamentals of Contract Administration, Costing and Budgeting.
- Make them capable to analyze, apply and appreciate contemporary project management tools and methodologies in Indian context.

THEORY

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FINANCIAL SERVICES:

BCH-605(FOS)

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

- Understand the role and function of the financial system in reference to the macro economy.
- Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
- Evaluate and create strategies to promote financial products and services.

THEORY

SECURITY ANALYSIS & PORTFOLIO MANAGEMENT:

BCH-606(FOS)

At the end of this course students should be able to:

- To provide a theoretical and practical background in the field of investments.
- Designing and managing the bond as well as equity portfolios in the real world.
- Valuing equity and debt instruments.
- Measuring the portfolio performances.