



## **JAI HIND COLLEGE**

Basantsing Institute of Science & J. T. Lalvani College of Commerce.

And Sheila Gopal Raheja College of Management

**Affiliated to University of Mumbai**

**Autonomous**

**Bachelor of Commerce (B.Com Accounting & Finance)**

### Semester I

<b>Course Code:</b> <b>CBAF101</b>	<b>Course Title: Effective Communication - I</b>
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#### **Learning Objective:**

1. To make them exposed to business writing, preparation of reports.
2. To train them to make professional presentations.
3. To help them to enhance their skills in effective communication.

#### **Learning Outcomes:**

1. Prepare business writing, reports.
2. Prepare professional presentations.
3. Practice their skills in effective communication.

### Semester I

<b>Course Code:</b> <b>CBAF102</b>	<b>Course Title: Foundation Course I</b>
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#### **Learning Objectives:**

1. To sensitize the students regarding numerous social issues
2. To make them aware about types of social issues
3. To train them how to handle social issues.

#### **Learning Outcomes:**

1. handle numerous social issues
2. Define types of social issues
3. Analyse and handle social issues.

### Semester I

<b>Course Code: CBAF103</b>	<b>Course Title: Commerce I Entrepreneurship and Business Environment</b>
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#### **Learning Objectives:**

1. To make students aware about entrepreneurship and startups
2. To make students understand the importance of factors influencing a business
3. To train students about the importance of entrepreneurship and problems related to business

#### **learning Outcomes:**

1. Analyse opportunities regarding start up funds
2. Interpret risk factors in starting a business .
3. Summerize importance of entrepreneurship and problems related to business

### Semester I

<b>Course Code: CBAF104</b>	<b>Course Title: Quantitative Methods - I</b>
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#### **Learning Objectives:**

1. This course prepares students to learn to apply commonly used mathematical concepts.
2. To train them with and statistical methods in business contexts
3. To help them in understanding how to interpret analyses performed by others

#### **Learning Outcomes:**

1. apply commonly used mathematical concepts.
2. Define statistical methods in business contexts
3. analyse how to interpret analyses performed by others

### Semester I

<b>Course Code: CBAF105</b>	<b>Course Title: Financial Accounting - I</b>
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#### **Learning Objective:**

To familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounts

To train them with rules in financial accounting

To help them evaluate the cost in financial accounting.

#### **Learning Outcome:**

Summarize basic accounting principles and techniques of preparing and presenting the accounts

Make rules in financial accounting

evaluate the cost in financial accounting.

### Semester I

<b>Course Code: CBAF106</b>	<b>Course Title: Cost Accounting I</b>
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#### **Learning Objectives:**

- To train them about cost of production and services of every unit, job, process, operation or department by close analysis of all expenditure.
- To train them to perform as a guide to price fixing.

3.To train them to control the cost.

#### **Learning Outcome :**

1.Resolve problems on cost of production and services of every unit, job, process, operation or department by close analysis of all expenditures.

2.Analyze how to control cost.

3. Summarize the rules for fixing the price.

## Semester I

<b>Course Code:</b> <b>CBAF107</b>	<b>Course Title: Indian Financial Systems</b>
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### **Learning Objectives:**

1. To equip the students with knowledge organized Indian Financial System.
2. To enhance the knowledge of students about the working of Financial Markets.
3. To upgrade the knowledge of students in the field of stock exchange and mutual funds.

### **Learning Outcome:**

1. Summarize organized Indian Financial System.
2. use knowledge about the working of Financial Markets.
3. stock exchange and mutual funds.

**Semester II**

<b>Course Code: CBAF201</b>	<b>Course Title: Effective Communication - II</b>
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**Learning Objectives:**

1. to train them with business writing, preparation of reports and presentations.
2. make them experience with group discussions, personal interview
3. train with Basic knowledge of Verbal ability skills to help with competitive exams

**Learning Outcomes:**

1. develop advanced communication skills .
2. communicate appropriately in the corporate and social world
3. Use knowledge on Verbal ability skills to help with competitive exams

**Semester II**

<b>Course Code: CBAF202</b>	<b>Course Title: Foundation Course - II</b>
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**Learning Objectives:**

1. To expose students to the areas in OB theory, concepts, and research through this course.
2. To provide the knowledge base for understanding behavior within organizations.
3. To provide basic knowledge about different personalities in organisations and how to deal with each of them

**Learning Outcomes:**

1. Summarize various concepts and theories of organizational behavior
2. apply predicting and influencing individual and group behavior in organizations.
3. Implement rules about behavioral aspects in any organization.

**Semester II**

<b>Course Code: CBAF203</b>	<b>Course Title: Business Organisation and Management</b>
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**Learning Objectives:**

1. To introduce the theory and practice of management and its development phases till date.
2. To discover, nourish and nurture managerial traits and talents among the students.
3. To train them about managerial rules and implementation in business organizations.

**Learning Outcomes:**

1. design to introduce the theory and practice of management & business organization
3. Analyze rules used in making managerial decisions.
4. Interpret theory and practice of management and its development phases till date.

## Semester II

<b>Course Code: CBAF204</b>	<b>Course Title: Quantitative Methods</b>
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### **Ø Learning Objectives:**

1. The course prepares students to learn to apply commonly used mathematical concepts.
2. To train students with statistical methods in business contexts and how to interpret analyses performed by others.
3. To help students to understand how to interpret formulae

### **Ø Learning Outcomes:**

Use broad based knowledge of mathematics with emphasis on business application

Analyse statistical method in business context

Elaborate theories of mathematics used in business.

## Semester II

<b>Course Code: CBAF205</b>	<b>Course Title: Financial Accounting - II</b>
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### **Learning Objectives:**

- Ø Financial Accounting is aimed at providing information to parties outside the organization.
- Ø This course is offered students to choose careers in the finance field.



This course provide the basic knowledge of financial accounting.

**Learning Outcomes:**

Ø use knowledge for the accounting system of the department, branch, sole trader.

Define financial accounting and its use

Evaluate worksheets on financial accounting.

**Semester II**

<b>Course Code: CBAF206</b>	<b>Course Title: Cost Accounting - II</b>
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**Learning Objectives:**

Ø To make the students aware about taking proper management decisions as to inefficiencies, wastes etc

Ø To serve as a guide to price fixing.

To train with cost accounting.

**Learning Outcomes:**

1. Define various areas of cost accounting
2. Evaluate price fixing
3. Take proper management decisions as to inefficiencies, wastes etc

## Semester II

<b>Course Code:</b> <b>CBAF207</b>	<b>Course Title: Financial Management - II</b>
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### **Learning Objectives:**

- Ø It develops an understanding among the students towards corporate financial activities.
- Ø It helps to study the role and responsibilities of finance manager, finance function, management of finance.
- Ø train the students to have basic knowledge about elementary concepts of finance.

### **Learning Outcomes**

**Use** basic knowledge about financial management from accounting and finance perspective.

evaluate the corporate financial calculation

Define finance manager, finance function, management of finance.

### Semester III

<b>Course Code: CBAF301</b>	<b>Course Title: Business Law I</b>
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#### **Learning Objectives:**

This course intends to make the students familiar with the essential laws governing various sectors of our economy.

To train them with business law

To help them to understand the acts of indian judiciary system

#### **Learning Outcomes:**

- practice Business Law
- analyse fundamental knowledge of the use of Law

Use concepts and analyze Acts governing the Indian Judiciary System

### Semester III

<b>Course Code: CBAF302</b>	<b>Course Title: Information Technology in Accounting and Finance</b>
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#### **Learning Objectives:**

This course intends to make the students familiar with the essential contrivances for steering business transactions through the various resources of information technology.

To train them with basic knowledge about computers, networks and information technology.

To help them to correlate IT and business transaction .

**Learning Outcomes:**

- implement information technology, networks and MS Office.
- use fundamental knowledge of the use of computers in business.
- analyse concepts of information technology.

**Semester III**

<b>Course Code: CBAF303</b>	<b>Course Title: Foundation Course III</b>
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**Learning Objectives:**

This paper intends to make the students familiar with the required mechanisms for conducting business transactions through electronic means.

To train them with basic knowledge about computers, networks and information technology.

To help them to use computer networking and conducting business transactions

**Learning Outcomes:**

- use information technology, networks and internet
- use fundamental knowledge of the use of computers in business.
- solve problems on various concepts of e-commerce.

**Semester III**

<b>Course Code: CBAF304</b>	<b>Course Title: Financial Accounting III</b>
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**Learning Objectives:**

To make the students familiar with the essentials of accounting in a partnership concern.

To provide exposure to the students about Various types of accounts under partnership

- To provide them with the fundamental knowledge of winding up a partnership business

**Learning Outcomes:**

- Use Various types of accounts under partnership
- apply fundamental knowledge of winding up a partnership business

3.analyze partnership concern.

**Semester III**

<b>Course Code: CBAF305</b>	<b>Course Title: Indirect Tax III (GST)</b>
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**Learning Objectives:**

to make the students familiar with the indirect taxation system in India.

To provide exposure to the students about integrities of indirect tax

- To provide them with the fundamental knowledge on filing of GST

**Learning Outcomes:**

- summerize integrities of indirect tax
- apply fundamental knowledge on filing of GST

Implement various concepts of taxation

**Semester III**

<b>Course Code: CBAF306</b>	<b>Course Title: Equity Investments I</b>
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**Learning Objectives:**

To make them aware about capital markets and fundamental quantitative models used in securities analysis and portfolio management.

To train them with capital markets and instruments,

To train them with framework of modern portfolio theory

**Learning Outcomes:**

Implement modern portfolio theory and investment analysis .  
critically evaluate alternatives relating to investing in financial securities  
construct portfolios with desired risk/return characteristics.

### Semester III

<b>Course Code:</b> <b>CBAF307</b>	<b>Course Title: Corporate Finance</b>
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#### **Learning Objectives:**

The course develops a theoretical framework for understanding and analysing major financial problems of modern companies in a market environment.

The course covers basic models of valuation of corporate capital, including pricing models for primary financial assets, real assets valuation and investment projects analysis

To train them about capital structure and various types of corporate capital employed, derivative assets and contingent claims on assets.

#### **Learning Outcomes:**

- evaluate different management decisions and its influence on corporate performance and value
  
  - use knowledge in evaluating different management decisions and their influence on corporate performance and value.
3. Apply knowledge in micro and macroeconomics, accounting and banking.

### Semester IV

<b>Course Code: CBAF401</b>	<b>Course Title: Business Research Methods -I</b>
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#### **Learning Objectives:**

Business Research Methods introduces students to the nature, scope, and significance of research and research methodologies.

- To equip the students with the basic understanding of the research methodology in changing business scenario.
- To provide an insight into the application of dynamic analytical techniques to face the stormy challenges, aimed at fulfilling the objective of business decision making

#### **Learning Outcomes:**

- differentiate primary and secondary type of research
- 2. Apply dynamic analytical techniques
- 3. Elaborate scope, and significance of research and research methodologies

### Semester IV

<b>Course Code: CBAF402</b>	<b>Course Title: Information Technology in Accounting &amp; Finance -II</b>
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#### **Learning Objectives:**

- To provide exposure to the students about information technology, networks and MS Office.
- To provide them with the fundamental knowledge of the use of computers in business.
- To understand the various concepts of information technology.



**Learning Outcomes:**

- use information technology, networks and MS Office.
- apply fundamental knowledge of the use of computers in business.
- elaborate various concepts of information technology.

**Semester IV**

<b>Course Code: CBAF403</b>	<b>Course Title: Foundation Course IV ( Auditing &amp; Ethics in Accounting &amp; Finance )</b>
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**Learning Objectives:**

To them them nurture Auditing and taxation Professionals.

To train them to support business for sustainable socio economic growth of the country

To help them to with concept of Auditing and taxation

**Learning Outcomes:**

- Discuss the concepts of Auditing and taxation and the other areas of Commerce
- Apply critical thinking skills by identifying and analyzing accounting issues using the relevant accounting framework.
- Analyze and evaluate ethical problems that occur at all levels of business decision making

### Semester IV

<b>Course Code:</b> <b>CBAF404</b>	<b>Course Title: Management Accounting</b>
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#### **Learning objective :**

- Enable the student to understand the elements of Costs;
- Help students to know about preparation of const sheet and process account;
- Impart knowledge of profit planning and decision making.

#### **Learning Outcome:**

1. define cost determination, Profit Planning and Decision Making, variance analysis.
2. implement knowledge of profit planning and decision making.
3. Summerize elements of Costs

### Semester IV

<b>Course Code:</b> <b>CBAF405</b>	<b>Course Title: Equity Investments - II</b>
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#### **Learning Objectives:**

To train them with capital markets and fundamental quantitative models.  
To sensitize them with securities analysis and portfolio management.  
To make them Focus on capital markets and instruments,

#### **Learning Outcomes:**

1. make framework of modern portfolio theory and investment analysis
2. critically evaluate alternatives relating to investing in financial securities.
3. construct portfolios with desired risk/return characteristics.

### Semester IV

<b>Course Code: CBAF406</b>	<b>Course Title: Corporate Accounting - I</b>
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#### **Learning Objectives:**

The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting.

to impart skills for recording various kinds of business transactions.

To teach the students about financial accounting and cash manager.

#### **Learning Outcomes:**

- select the career options like becoming the finance controller, treasurer, finance officer, credit and cash manager, risk manager etc.
- maintain the treasury of the company or the organization.
- analyse higher demand from international market, and can also start with their own financial

Consultancies.

### Semester IV

<b>Course Code: CBAF407</b>	<b>Course Title: Business Economics II</b>
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#### **Learning Objectives:**

Business Economics - II

To help them with functioning of the economy as a whole, including how the economy's total output.

To train them with goods and services and employment of resources.

To sensitize them with cause and reason for totals to fluctuate in markets.

**Learning Outcomes:**

- implement systematic introduction to mainstream approaches to the study of economics.
- 2. Evaluate economical outputs
- 3. Summarize goods and services and employment of resources.

**Semester V**

<b>Course Code: CBAF501</b>	<b>Course Title: Corporate Accounting II</b>
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**Learning Objectives:**

- To nourish and nurture students' with knowledge about underwriting of shares, buyback of shares.
- To enhance their knowledge about amalgamation.

To train them about absorption, and external reconstruction.

**Learning Outcomes:**

Analyze and improvise their advanced accountancy skills.

Use knowledge about amalgamation

Differentiate underwriting of shares, buyback of shares.

**Semester V**

<b>Course Code: CBAF502</b>	<b>Course Title: Direct Taxation</b>
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**Learning Objectives:**

- ❖ To help students gain knowledge about basic tax concepts and also to help them to learn about computation of income.
- ❖ To enhance their knowledge about various deductions  
To enhance their knowledge about incomes exempt from tax.

**Learning Outcomes:**

Use knowledge and improvise their taxation skills.

Evaluate benefit and tax deduction

Compute income and expenditure and tax benefits

**Semester V**

<b>Course Code: CBAF503</b>	<b>Course Title: Financial Reporting &amp; Analysis</b>
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**Learning Objectives:**

- ❖ To help students gain knowledge about preparing balance sheet of banking and insurance company.

❖ To enhance their knowledge about NBFC's

To enhance their knowledge about IFRS.

**Learning Outcomes:**

Use knowledge and improvise their IFRS skills and also help them in better preparation of financial statements.

Apply knowledge on NBFC's

prepare balance sheet of banking and insurance company.

**Semester V**

<b>Course Code: CBAF504</b>	<b>Course Title: Security Analysis and Portfolio Management</b>
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**Learning Objectives:**

- To nourish and nurture students' knowledge about investment, speculation and portfolio management.
- To enhance their knowledge about portfolio valuation techniques.

To help them to understand portfolio management

**Learning Outcomes:**

apply knowledge to frame speculation and portfolio management.

Train people about portfolio management skills

implement portfolio valuation techniques.

## Semester V

<b>Course Code: CBAF505</b>	<b>Course Title: Marketing Management in the Digital Era</b>
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### **Learning Objectives:**

This course is designed to offer the fundamental aspects, ideas, concepts and examples of how marketing is understood and practiced to the students.

The course will focus on establishing a strong understanding of the role played by the customer in the larger idea of business and how a marketer could spearhead business decisions by providing customer insights to the top management or decision makers.

The course will discuss at length the philosophy behind marketing as a business orientation in comparison with other orientations such as production, product and sales.

### **Learning Outcomes:**

- Define marketing and provide his/her own understanding (meaning) of marketing.
- summarize philosophy of marketing and how it affects overall business environment

Perform segmentation, targeting and positioning strategies.



## Semester V

<b>Course Code: CBAF506</b>	<b>Course Title: Human Resource Management in Banking &amp; Insurance (Elective II)</b>
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### **Learning Objectives:**

This course is an introduction to the human resources function and related elements and activities.

The course outlines the roles and functions of members of the human resources department, as well as educating others outside human resources, in how their roles include human resources-related activities.

To make them learn about the evolution in human resources management as we know it today.

### **Learning Outcomes:**

- Integrate the understanding of the human resources management.
- 2. Design framework with the management best practices, tools and models.
- 3. Plan, keeping in mind the changing roles of HR Managers while developing strategies, initiatives and programs in their organizations.

## Semester VI

<b>Course Code:</b> <b>CBAF601</b>	<b>Course Title: Financial Accounting IV</b>
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### **Learning Objectives:**

- Ø To nourish and nurture students' knowledge about various accounting standards and their practical application
- Ø To enhance their knowledge about accounting for electricity company .  
To train them about cooperative society.

### **Learning Outcomes:**

Apply knowledge and improvise their advanced accountancy skills.  
Evaluate accounting for electricity company .  
Provide services on accounting standards and their practical application

## Semester VI

<b>Course Code:</b> <b>CBAF602</b>	<b>Course Title: International Taxation</b>
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### **Learning Objectives:**

- v To help students gain knowledge about tax and also to help them to learn about transfer pricing.
  - v To enhance their knowledge about arms's length policy and other related concepts.
- To inculcate knowledge about international tax

### **Learning Outcomes:**

improvise their international taxation skills.

Plan tax slabs and its application

Define tax benefits and significance of tax

### **Semester VI**

<b>Course Code: CBAF603</b>	<b>Course Title: Alternative Investment</b>
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### **Learning Objectives:**

v To help students gain knowledge about investment options other than traditional investment avenues.

v To enhance their knowledge about mezzanine finance.

To train them, with venture capital, investment in real estate and commodities.

### **Learning Outcomes:**

Improvise their best investment avenue selection skills and also help them in better designing of their portfolio.

Define mezzanine finance

Summerize venture capital, investment in real estate and commodities.

## Semester VI

<b>Course Code: CBAF604</b>	<b>Course Title: Enterprise Risk Management</b>
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### **Learning Objectives**

Ø To nurture and enhance the knowledge of students to various risk management techniques and strategies.

Ø To Recognize the origins and key concepts relating to risk management

To train them with rules and regulations of risk management

### **Learning Outcome**

**Perform** analysis and interpretation of various risks and techniques to manage such risks.

Define rules and regulations of risk management

Analyse risk management techniques and strategies.

## Semester VI

<b>Course Code: CBAF605</b>	<b>Course Title: Strategic Management</b>
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### **Learning Objectives:**

Ø To expose participants to various perspectives and concepts in the field of Strategic Management.

Ø To help participants develop skills for applying these concepts to the solution of business problems.

Ø To help students master the analytical tools of strategic management.

**Learning Outcomes:**

- Ø Understand and uses methods of doing business environment analysis
- Ø Learn and apply alternative frameworks of business/ corporate strategy for attaining and sustaining competitive advantage.

Develop ability to make quality, reasoned strategic business decisions.