

## **BFM COURSE OUTCOME**

### **SEMESTER I**

#### **INDIAN FINANCIAL SYSTEM**

##### **COURSE OUTCOME:**

- Subjects gives overview of financial system to students such as flow of funds in financial system, financial system and economic development.
- Students learn different financial system and their framework.
- Students studies non-banking financial institutions, their role in financial system, sources of finance and RBI guidelines.
- Students learn the concept of micro finance and its importance in rural economy.

#### **FOUNDATION COURSE**

##### **COURSE OUTCOME:**

- Students understand the overview of Indian society with multicultural society.
- Students understand the concept of disparity in gender, caste and intergroup conflicts.
- Students get knowledge about Indian constitution structure and basic rights. 5
- Students get understanding of Party system in Indian politics for local, state and central government.

#### **BUSINESS MATHEMATICS**

##### **COURSE OUTCOME:**

- Student understand the concept of profit and loss through mathematical problems on trade discount, cash discount, commission and brokerage.
- Student understand the concept of simple interest, compound interest, and Equated monthly installments.
- Students learn the concept of ratio, proportion and percentage.
- Students learn the concept of shares and mutual funds.

#### **BUSINESS COMMUNICATION – I**

##### **COURSE OUTCOME:**

- This subject helps student to undstand importance of effective communication, different methods and modes use for communication in business.
- Subject introduces writing skills to students through letter writing.
- Students develop the skills of listening, speaking, reading and writing to meet the challenges of the world.
- Students develop awareness of the concept of communication process and modern tools of communication.
- Students learn the problems related to communication and ways to overcome the same.

## BUSINESS ENVIRONMENT

### **COURSE OUTCOME:**

- Students learn different types of business environment and its types. Different methods of analysis such as SWOT and PESTLE analysis are discussed.
- Student learn the concept of business ethics and entrepreneurship. Students learn MSED Act, 2006 and Consumer protection act.
- Students learn the concept of corporate social responsibility, corporate governance and Social audit.
- Students learn strategies for globalization for MNCs and TNCs, Foreign trade in India, Balance of trade.

## FINANCIAL ACCOUNTING – I

### **COURSE OUTCOME:**

- Students learn accounting concepts and conventions, double entry and single entry book keeping system.
- Students learn preparation of Journal, Ledger, Trial balance and Cash book and different methods of depreciation.
- Students learn to prepare final accounts of a sole trading concern.

## BUSINESS ECONOMICS

### **COURSE OUTCOME:**

- Students study the scope and importance of business economics.
- Students study demand function, demand estimation and forecasting.
- Students learn production function and cost concepts such as economic cost, accounting cost, variable cost and cost oriented pricing methods.
- Students learn the concept of monopolistic competition and oligopolistic markets.

## SEMESTER II

### PRINCIPLES OF FINANCE

#### **COURSE OUTCOME:**

- Students study the concept of financial planning and financial management.
- Students learn the meaning of capital structure and capitalization.
- Students studies different sources of external finance such as shares, debentures, public deposits etc.
- Students learns different internal sources of finance such as reserves surplus, bonus shares etc.

### ENVIRONMENTAL SCIENCE

#### **COURSE OUTCOME:**

- Students understand the concept of environment, ecology and biodiversity.
- Students study the importance of natural resources and their classification.
- Students study various economic activities, their pattern and environmental problems associated with economic activities.
- Students learn the concept of environmental management and role of technology in environment management.

### BUSINESS STATISTICS

#### **COURSE OUTCOME:**

- Students learn the scope of statistics in management, sampling methods, data condensation and graphical methods.
- Students learn the concept of measure of central tendency.
- Students lean the concept of dispersion, correlation and regression.

### BUSINESS COMMUNICATION – II

#### **COURSE OUTCOME:**

- This subject gives exposure to writing skills to students in detail.
- Subject discusses different processes and considerations involved in writing of commercial letters and reports.
- Subject teaches student to use different tools and methods to find, evaluate, process and present information in particular format.
- Students accomplish the requisite understanding and skills of being an active member of a committee as well as the skills of being a delegate and organizer of conferences.
- Students understand the meaning and functions of Public Relations.

### FOUNDATION COURSE II

**COURSE OUTCOME:**

- Students understand the concept of Globalization, Liberalization and Privatization.
- Students get the knowledge of basic Human Rights.
- Students understand the concept of ecology, importance of environment and reasons for environmental degradation.
- Students learn the reasons for stress and conflict and various methods to managing the stress.

 **FINANCIAL ACCOUNTING – II****COURSE OUTCOME:**

- Students learn concept of branch accounts, accounting for dependent branch.
- Students learn concept of department accounts, allotments of expenses and incomes and inter departmental transfers.
- Students understand the concept of hire purchase and installment, accounting for hire purchase transactions.
- Students learn the partnership accounts.

 **COMPUTER SKILLS - I****COURSE OUTCOME:**

- Students learn concept of computer hardware, RAM, ROM and different storage devices.
- Students learn the operating systems.
- Students study MS- WORD, MS-Excel and internet services.

**Semester III** **ENTREPRENEURIAL DEVELOPMENT****COURSE OUTCOME:**

- Student learn the concept of entrepreneur and entrepreneurship
- Student study entrepreneurial project development.
- Student learn the cultural and environmental Issues in setting up of business enterprise.
- Students learn different Entrepreneurship Development Programme and Risk Management.

 **CORPORATE ACCOUNTS – I****COURSE OUTCOME:**

- Students learn the final accounts of partnership.
- Students study the concept of piecemeal distribution of cash, insolvency of partner and maximum loss method.

- Students learn the amalgamation of firms.
- Students learn realization method for conversion of sale of partnership firm into Ltd. Company.

#### **DIRECT TAX – I**

##### **COURSE OUTCOME:**

- Student learn basis of charge and other concepts like assessment year, annual value etc.
- Students learn different exclusions from total income.
- Students study different heads of income.
- Students learn several deductions and computation of total income.

#### **INDRECT TAX – I**

##### **COURSE OUTCOME:**

- Student learn MVAT Act, 2002
- Students learn registration and procedures under MVAT Act, 2002.
- Students learn audit section, penalty and interest under MVAT Act, 2002.

#### **MANAGEMENT ACCOUNTING**

##### **COURSE OUTCOME:**

- Student learn features, Scope, Importance, Functions, role of Management Accounting.
- Students learn Vertical Forms of Balance Sheet and Profit and Loss Account, Trend Analysis, Comparative Statement, Common Size Statement.
- Students learn ratio analysis and different balance sheet ratio.
- Students learn Preparation of Cash Flow Statement.
- Students learn concept, nature of Working Capital and Planning of Working Capital.

#### **BUSINESS LAW**

##### **COURSE OUTCOME:**

- Student learn Indian Contract Act, 1872.
- Students law of indemnity, law of bailment, law of pledge and law of agency.
- Students learn The Sale of Goods Act, 1930.
- Students learn Negotiable Instruments Act, 2015.

#### **BUSINESS REGULATORY FRAMEWORK**

##### **COURSE OUTCOME:**

- Student study Industrial Disputes Act, 1947 and The Trade Union Act, 1926.

- Students study The Factory Act 1948, The Workmen’s Compensation Act, 1923 and Rules as to Compensation.
- Students learn the payment of Wages Act 1948, Payment of Bonus Act, 1965 and The Payment of Gratuity Act, 1972.
- Students learn Employee State Insurance Act 1948.

## **Semester IV**

### **OFFICE MANAGEMENT**

#### **COURSE OUTCOME:**

- Student learn the concept of Office Accommodation and Environment, size, layout, safety and security measures related to office building.
- Students learn Kind of office machines used in office, Objectives and advantages of office manuals charts, preparation and play of manuals and charts.
- Students learn the aspects related to Recruitment, selection, training and development of office staff.
- Students learn the concepts like Office routine, flow of work and office manual, Importance of correspondence in business and Govt. offices, Essentials of good business and official correspondence.

### **I.T. IN MANAGEMENT**

#### **COURSE OUTCOME:**

- Student learn the concept of business process, classification of process and flow of business process.
- Students learn advantages and limitations of E Commerce, the role of Strategy in E Commerce, Value chains in E Commerce etc.
- Students learn Concept of MIS, need for MIS, characteristic of MIS, outputs of MIS , role of MIS.
- Students learn role & Need and requirements of computerized accounting and basic requirements of computerized accounting system

### **DIRECT TAX – II**

#### **COURSE OUTCOME:**

- Student learn clubbing of income.
- Students learn the treatment for set and carry forward of losses.
- Students learn Computation of Tax liability of Individual & HUF.
- Students study Computation of Income of Partnership Firm.
- Students learn basic aspects of Deduction of Taxes at Source and advance tax

### **INDRECT TAX – II**

**COURSE OUTCOME:**

- Student learn the concept of GST, GST Network and GST model and GST Council.
- Students study registration procedure, Remission of Tax / Duty.
- Students study the concept of taxable supply, Time of Supply - Goods & services.
- Students learn all aspects related to valuation and payment of GST.

 **CORPORATE ACCOUNTS – II****COURSE OUTCOME:**

- Student learn to prepare final accounts of companies.
- Students learn the provisions related the Companies Act for redemption of Preference Shares.
- Students learn the provisions related the Companies Act for Creation and investment of DRR.
- Students study Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account.

 **CORPORATE LAW****COURSE OUTCOME:**

- Student learn Companies Act, 2013 and concepts like promoters, prospectus, MO, AOA etc.
- Students learn Indian Partnership Act, 1932 and concepts like Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, etc.
- Students learn Consumer Protection Act, 1986 & Competition Act 2002.
- Students study Concept, Nature, Introduction & background of Intellectual Property Rights in India.

 **CORPORATE FINANCE****COURSE OUTCOME:**

- Student learn Function of Finance in a business enterprise, emergence of corporate finance, need for professional approach in managing corporate finance.
- Students learn theories of capitalization and break even analysis.
- Students learn the meaning of capital structure, Factors affecting Capital structure-trading on equity , Watered Capital, over capitalization and under capitalization
- Students learn the Sources and Methods of raising Corporate Finance.

**Semester V** **FINANCIAL MANAGEMENT – I**

**COURSE OUTCOME:**

- Student learn meaning, importance, scope and objectives of Financial Management.
- Students learn capital budgeting process and types of capital investment decisions.
- Students learn different sources of finance.
- Students learn the importance and measurement of cost of capital.

 **RESEARCH METHODOLOGY****COURSE OUTCOME:**

- Student learn objective, importance and types of research.
- Students learn different methods of primary data collection.
- Students learn types of data analysis, measures of dispersion, and measures of central tendency, correlation and regression.
- Students learn the aspects related to research report writing.

 **CORPORATE ACCOUNTING- III****COURSE OUTCOME:**

- Student learn legal provisions related to banking regulation Act, 1949 related to accounts.
- Students learn final accounts of Insurance accounts.
- Students learn the investment accounting related to debentures and preference shares.
- Students learn the accounting treatment for foreign current transactions.

 **AUDITING – I****COURSE OUTCOME:**

- Student learn the basic concepts of Auditing, principles of audit integrity, types of Audit etc.
- Students study audit planning procedures and documentation.
- Students learn auditing techniques such as audit sampling, test check, internal control.
- Students learn the objectives and basic principles of internal audit.

 **PERSONAL FINANCIAL PLANNING****COURSE OUTCOME:**

- Student learn the meaning of financial plan, components of financial plan and budgeting.
- Students study aspects related to money management.
- Students learn various types of investments, risk return, active and passive investment strategies.
- Students learn different salary component and retirement planning.



## BUSINESS ETHICS

### **COURSE OUTCOME:**

- Student learn the meaning, importance, theories and types of ethics.
- Students study business ethics in global economy.
- Students learn concept of Corporate Social Responsibility, Various CSR practices etc.
- Students learn the meaning and types of functional ethics.

## **Semester VI**

## FINANCIAL MANAGEMENT – II

### **COURSE OUTCOME:**

- Student learn the concepts like risk and return analysis, annualized returns, types of risk and expected returns.
- Students study the concept of optimal capital structure and types of leverages.
- Students learn concept of cash management and strategies of cash management.
- Students learn the various aspects related to receivable management.

## ORGANIZATIONAL BEHAVIOUR

### **COURSE OUTCOME:**

- Student learn the concept and different models of organization behaviour.
- Students study the concept of conflict management, sources of conflicts and process of conflict management.
- Students learn types of group, group dynamics, team building, measure factors affecting team etc.
- Students learn the concept of stress management, different approaches to stress management, changes in organization and its effects and transformational leadership.

## CORPORATE ACCOUNTING – IV

### **COURSE OUTCOME:**

- Student learn the stand alone and consolidated financial statements.
- Students study the need for internal reconstruction and related company law provisions.
- Students learn AS- 14 related to amalgamation and absorption.
- Students learn the need for external reconstruction, difference between internal and external reconstruction, preparation of balance sheet.

## AUDITING – II

### **COURSE OUTCOME:**

- Student learn the aspects related to audit of income and expenditure.

- Student learn the aspects related to audit of assets and expenses.
- Students learn different auditing standards.
- Students study the provisions related to qualifications, disqualifications, appoints and removal of auditors.

## **FINANCIAL REPORTING**

### **COURSE OUTCOME:**

- Student learn the concept, objectives, importance and theories related to financial reporting.
- Student learn the concept of recognition and de-recognition of assets and liabilities and compound financial instruments.
- Students learn financial reporting by entities by Mutual Funds, NBFCs, Merchant bankers and stock and commodity market intermediaries.
- Students study value added statements, economic value added, market value added and human resource reporting.

## **PROJECT WORK**

### **COURSE OUTCOME:**

- Student learn the practical aspects related to research methodology.
- Student learn to gather data and analysis of primary data and draft conclusions on the basis of that.
- Students learn the application of research findings in practical world.
- Student learn to interpret particular aspect of study depending on topic of project.