

B.Com (Honours in Accounting & Finance)

Programme Specific Outcome

Semester I: Five subjects

1. Language
2. Microeconomics I & Statistics
3. Business Law
4. Principles of Management
5. Financial Accounting I

Semester II: Four subjects

6. E-Commerce & Business Communication
7. Company Law
8. Marketing management & Human Resource management
9. Cost & Management Accounting I

Semester III:

Four subjects

10. Information Technology and its Application in business
11. Business Mathematics and Statics
12. Financial Accounting II
13. Indian Financial System.

Semester IV:

Four subjects are taught

14. Microeconomics and Indian Economics
15. Entrepreneurship Development & Business Ethics
16. Taxation I
17. Cost & Management Accounting II

Semester V:

Four subjects

18. Auditing & Assurance
19. Taxation II
20. Economics II & Advance Business Mathematics
21. Corporate Accounting

Semester VI:

Five subjects are taught

22. Environmental Studies
23. Computerized Accounting & E- Filing of Tax Returns
24. Project Work
25. Financial Reporting & Financial Statement Analysis
26. Financial Management

Course Specific Outcome

Semester I:

1. Language:-

2. Microeconomics I & Statistics: -

Module 1

Microeconomics I: Basic ideas regarding Demand & Consumer behavior, : Production & Cost and Perfect Competition.

Microeconomic Perspective both from the Consumer's & producer's side through various economic theories, graphical representation & mathematical modeling

Basic idea of perfectly competitive market structure

Module 2

Statistics:

Measures of Central Tendency, Measure of Dispersion, Moments Skewness Kurtosis and Interpolation.

Data collection and handling data with various analytical, graphical and theoretical method of Statistics.

3. Business Law:

This subject includes 5 very important Laws regarding a business enterprise and its activities.

These laws are:-

- Indian Contract Act, 1872
- The Sale of Goods Act, 1930
- Partnership Laws
- The Negotiable Instrument Act, 1881
- Consumer Protection Act, 1986

4. Principles of Management:

Importance and nature of management

Levels of management

Managerial tasks and skills

Different schools of management thoughts

What are the Steps, Characteristics of the following Functions of management:

Planning

Organizing,

Directing

Staffing

Motivation

Coordination and Control

5. Financial Accounting I:

Details concepts, ideas, rules & regulations of accounting for keeping the records of transactions of different business and other organization.

Nature of accounting, Revenue recognition, Accounting standard, Final account of trading concern & non-profit seeking organization, single entry system, consignment and sectional & self balancing system

Semester II

6. E-Commerce & Business Communication:

Module 1:

History of E-Commerce & its scope

Compare between E-business and M-Commerce

Analyse different business models based on transaction types and introductory concept of E-Business

What are the features, phases, types and strategic solution of E-CRM

Basic concept of SCM, its features and types

Define and discuss the concept of digital payments

Role of payment gateway

Features of e-security issues including digital signature

What are the features, levels and implementation phases of ERP

Module 2:

Discuss the features, importance, objectives and different models of communication

What are the different types of communication in a business organization?

How the emerging advancing technology have changed the business communication trends

Discusses different tools of communication on which our today's business communication depends

How to write business letters, notices, circulars, minutes, curriculum vitae etc.

7. Company Law:-

What are the meaning of company and different types of companies, Memorandum of Association, Articles of Association, Prospectus, Share Capital, Debentures, Directors and company meeting.

What are the procedure of registration and incorporation of a company.

What are definition, classification, function, liabilities, duties and remuneration of Promoters.

What are definition, classification, qualification, disqualification, removal, liabilities, duties and remuneration of directors.

What are the types of meetings, requisite of valid meeting and company administration.

8. Marketing management & Human Resource management :

This subject is divided into two main branches of management—Marketing Management and Human Resource Management. From module -1 student can get a vivid idea about the concept of marketing, its scope, nature and importance, difference between selling and marketing, concept of marketing mix and marketing environment. Students can learn about consumer behavior and market segmentation in details. Four elements of marketing mix-product, price, place and promotion are thoroughly discussed in this subject. From module II students can learn the concept of Human Resource Management and its scope, nature, functions and importance. From this subject students can get detailed idea about Human Resource planning, Recruitment and selection process, training and development process and job evaluation and performance appraisal.

9. Cost & Management Accounting I :

How to calculate cost of material, labour & overhead

How to Prepare cost sheet

How to reconcile between total costs as per financial Accounting & Cost Accounting

Method of calculation of total cost of a product passing through different processes

How to calculate the cost of a job, contract and Batch

How to calculate the cost of running a vehicle under transport costing method

Semester III

10. Information Technology & Its Application in Business

11. Business Mathematics & Statistics:-

This subject gives an idea about the method of calculation of permutation & Combination, Set Theory, Binomial Theorem, Logarithm and Compound Interest & annuities in Business Mathematics (Module 1). Module 2 (Statistics) gives an idea about the method of calculation of Correlation & association, Regression analysis, Index Number, Time Series analysis & Probability Theory. The Module 1 helps the students to understand some advanced concept regarding mathematical theory. They understand how to relate mathematics with business. Module 2 enables them to understand some advanced analytical method of Statistics, which will help them to learn trend analysis and prediction theory through probability.

12. Financial Accounting II :

Financial Accounting II focuses on accounting for partnership, branch accounting, hire purchase and installment payment system, departmental account, investment account and business acquisition & conversion of partnership into ltd.co.

13. Indian Financial System :-

What are the meanings, features, functions, advantages and disadvantage of finance, Financial System, Money Market, Capital Market, Indian Banking System Financial services, life insurance, general insurance, mutual fund and Investors' Protection.

What are the Components or types of Indian Financial System, Indian Money Market, Indian Banking System and Financial Services.

What are the recent trends in Indian Money Market.

What are the relationships between new issue Market and Secondary Market.

What various methods of credit control are as is followed by RBI.

Semester IV:

14. Microeconomics II & Indian Economy:

Module 1:

Advance ideas regarding Monopoly, Imperfect Competition, and Factor Price Discrimination.

Microeconomic perspective from the market oriented view through various economic theories, graphical representation & mathematical modelling.

Concept of market through imperfectly competitive market structure and its various discrimination.

Module 2:

Indian Economic theory:

Unit:I Basic Issues in Economic Development

Unit:II Basic Features of Indian Economy

Unit:III Sectoral Trends and Issues

Unit:IV Social Issues in Indian Economy

15. Entrepreneurship Development & Business Ethics:

Module 1:

Meaning and importance of entrepreneurship, micro, small and medium enterprises, availability and access to finance, marketing assistance, technology and industrial accommodation, role of self help group, functions of business incubators, venture capital, significance of writing project proposal, preparation of project report, mobilizing resources for start-up.

Module 2:

Meaning, scope, types of business ethics, corporate social responsibility

Meaning of moral, ethical dilemma

Ethics in HRM, Marketing, Accounting and Finance

Meaning and role of corporate culture

Concept of corporate governance, its benefits and limitations

16. Taxation I:

Students learn Direct Taxation in this subject. It includes-

- Basic concepts and definitions under IT Act, Problems on Residential status and Incident of Tax, Agricultural Income.

How to compute:

- Income from Salaries.
- Income from House property

- Profits and Gains of Business or Profession
- Capital gains
- Income from Other Sources
- Income of other person included in assessee's Total income
- Set off and carry forward of losses
- Deduction from Gross total income

17. Cost & Management Accounting II:

Price formulation for Joint Products and By- Products

Methods of allocating joint costs

Problems of Traditional Accounting

Meaning and Method of ABC and its application

Preparation and limitations of different types of Budget

Reasons for variation of actual cost from budgeted cost through Standard Costing method

Marginal Costing Techniques vis-à-vis Absorption Costing

Problems on Role of Marginal Costing in Short Term decision Making etc.

Semester V:

18. Auditing and Assurance:

Concepts of identifying errors and anomaly in the functions of Accounting and other areas

Scope and objectives of financial audit

Basic principles governing an audit

Responsibility of auditors towards detection and prevention of audit

Classification of audit and Standards of Auditing (SA)-its concepts and purpose

Basic idea about audit procedures and techniques

Risk associated with Audit and internal control system, vouching, verification and valuation method

Brief idea about company audit, audit report and certificate

Others thrust areas of auditing i.e. cost audit, management audit, tax audit and social audit etc.

19. Taxation II:

Here in This Subject student learns how to compute Total income and Problems and theory on Indirect Tax i.e. newly introduced *Goods and Services Tax (GST)*. It includes-

- How to compute Total Income and Tax Payable
- What is Tax Management
- What is indirect Tax and overview of GST
- What is Taxable event, supply – Concept, Time, value and place. Charge of GST
- How to compute Input and Output Tax Computation. input Tax Credit (ITG) and Composition Scheme under GST
- How to compute Customs

20. Economics II & Advanced Business Mathematics:-

Macroeconomics is comprised of the basic idea of macro perspective of an Economy. This subject gives the idea of National Income Accounting, Determination of Equilibrium level of National Income, Commodity Market & Money Market equilibrium, and finally Money, Inflation & Unemployment. This entire module helps students to build up a strong understanding about the basic theories and application of Macroeconomics. The Govt Policies and it's application in our economy are also included.

Second module consists of Function, Limit& Continuity, Differentiation & Integration ,Appliy of Derivative and Integration, Determinants and Matrix. This entire module will help student to build up advance knowledge of mathematics and it's application in appropriate subjects.

21. Corporate Accounting:

Accounting for shares and debentures, buyback and redemption of preference share, final accounts of company, redemption of debentures, valuation of shares and goodwill and finally company merger and reconstruction

Semester VI:

22. Environmental studies

23. Computerized Accounting & E- Filing of Tax Returns

24. Project Work

Project works are done by the students under the guidance of the teachers on various topics related with the area as specified in the syllabus of University of Calcutta.

25. Financial Reporting & Financial Statement Analysis:

Meaning of Holding Company & Subsidiary Company;

Discuss relevant Accounting standard;

Concepts and problems on Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS;

Problems relating CBS with loss balance of Subsidiary

Accounting Treatment for: Revaluation of Assets of Subsidiary, Intra- group Transactions, Holding of different securities

Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding)

➤ Accounting Standards

Conceptual Framework

Presentation of Financial Statements (Ind AS 1), Property, Plant and Equipment (Ind AS 16), Earnings per share (Ind AS 33), [Basic Definitions & Theoretical Concepts, Scope]

➤ Fund Flow Statement

Discuss the meaning, nature, various sources & applications, of fund

Discuss advantages & limitations of Fund Flow Statement.

➤ Cash Flow Statement

Discuss meaning & objectives of Fund Flow Statement

Difference between Fund Flow Statement & Cash Flow Statement

Problems relating activity classification and preparation and presentation as per relevant Accounting Standard.

➤ Financial Statements Analysis

Discuss the nature and component of Financial Statement;

Meaning and Need for FSA,

Discuss Traditional & Modern approaches to FSA,

Name the Parties interested in FSA.

Discuss Comparative Statement – meaning, preparation, uses, merits and demerits

Discuss Common -size Statement – meaning, preparation, uses, merits and demerits

Discuss Trend Analysis – meaning, determination, uses, merits and demerits

➤ Accounting Ratios for FSA

Discuss Meaning, objective, Classification of Accounting Ratios

What are the Advantages & Limitations of FSA?

Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios

Problems on Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.

26. **Financial Management:**

Meaning and importance of Financial Management

Profit maximization and wealth maximization- which one is the best objective for a firm, its reason, financial environment

Time value of money-concepts and reasons

Discounting and compounding techniques

Risks return relationship, different long term and short term sources of finance,

Concept and importance of cost of capital, implicit cost, explicit cost, specific cost and its computation, weighted average cost and its computation

Meaning and types of leverage, financial break even point, indifference point, trading on equity, EBIT-EPS analysis, meaning of capital structure, features of sound capital structure, various capital structure theories. Meaning and various concepts of Working Capital, Management of Working Capital and Issues in Working Capital, Estimating Working Capital Needs; Operating or Working Capital Cycle, Policies relating Current Assets – Conservative, Aggressive and Balanced, Various sources of finance to meet working capital requirements, Purpose, Distinguishing features, Objectives & Process, Understanding different types of projects ,Concept of Cash flow; Cash flow vis-à-vis Profit and determination of Cash flow ,Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches, Payback Period method, Accounting Rate of Return and their relative merits and demerits. Discounted Payback Period, Net Present Value, Profitability Index and Benefit Cost ratio, Internal Rate of Return, relative merits and demerits of the methods.(excluding replacement decision) , Ranking of competing projects, Ranking of projects with unequal lives. Capital Rationing. Meaning, Nature and Types of Dividend, Dividend and Retention; concept of payout ratio, retention ratio and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model, MM Model.

B.Com(General)

Programme Specific Outcome

Semester I: Four subjects are taught

1. Language
2. Microeconomics I & Statistics
3. Business Law
4. Principles of Management
5. Financial Accounting I

Semester II: Students learn four subjects

6. E-Commerce & Business Communication
7. Company Law
8. Marketing management & Human Resource management
9. Cost & Management Accounting I

Semester III:

Three subjects are taught

10. Information Technology and its Application in business
11. Business Mathematics and Statics
12. Financial Accounting II

Semester IV:

Four subjects are taught

13. Microeconomics and Indian Economics
14. Entrepreneurship Development & Business Ethics
15. Taxation I
16. Cost & Management Accounting II

Semester V:

Three subjects are taught

17. Auditing & Assurance

18. Taxation II

19. Corporate Accounting

Semester VI:

Five subjects are taught

20. Environmental Studies

21. Computerized Accounting & E- Filing of Tax Returns

22. Financial Reporting & Financial Statement Analysis

23. Financial Management

Semester I

1. Language

2. Microeconomics I & Statistics:-

Module 1:

Basic ideas regarding Demand & Consumer behavior, Production & Cost and Perfect Competition

Microeconomic perspective both from the Consumer's & producer's side through various economic theories, graphical representation & mathematical modeling

Basic idea of market through perfectly competitive market structure

Module 2:

Statistics: Measures of Central Tendency, Measure of Dispersion, Moments Skewness Kurtosis and Interpolation.

This entire module helps student to data collection and enables them to handle data with various analytical, graphical and theoretical methods of Statistics.

3. Business Law:

This subject includes 5 very important Laws regarding a business enterprise and its activities.

These laws are:-

- Indian Contract Act, 1872
- The Sale of Goods Act, 1930
- Partnership Laws
- The Negotiable Instrument Act, 1881
- Consumer Protection Act, 1986

4. Principle of Management:

Concept of management, its importance, nature, universality of management, levels of management, managerial tasks and skills and different schools of management thoughts

Different functions of management: planning organizing, directing and staffing, motivation, coordination and control are discussed thoroughly in this subject. Managerial skills are developed and nurtured by this subjects.

5. Financial Accounting I:

Concepts, ideas, rules & regulations of accounting for keeping the records of transactions of different business and other organization

Nature of accounting, Revenue recognition, Accounting standard, Final account of trading concern & non-profit seeking organization, single entry system, consignment and sectional & self balancing system.

Semester II

6. E-Commerce and Business Communication:

Module 1:

History of E-Commerce & its scope

Compare between E-business and M-Commerce

Analyse different business models based on transaction types and introductory concept of E-Business

What are the features, phases, types and strategic solution of E-CRM

Basic concept of SCM, its features and types

Define and discuss the concept of digital payments

Role of payment gateway

Features of e-security issues including digital signature

What are the features, levels and implementation phases of ERP

Module 2:

Discuss the features, importance, objectives and different models of communication

What are the different types of communication in a business organization?

How the emerging advancing technology have changed the business communication trends

Discusses different tools of communication on which our today's business communication depends

How to write business letters, notices, circulars, minutes, curriculum vitae etc.

7. Company Law:-

What are the meaning of company and different types of companies, Memorandum of Association, Articles of Association, Prospectus, Share Capital, Debentures, Directors and company meeting.

What are the procedure of registration and incorporation of a company.

What are definition, classification, function, liabilities, duties and remuneration of Promoters.

What are definition, classification, qualification, disqualification, removal, liabilities, duties and remuneration of directors.

What are the types of meetings, requisite of valid meeting and company administration.

8. Marketing management & Human Resource Management:

Marketing Management (Module -1)

Concept of marketing, its scope, nature and importance, difference between selling and marketing, concept of marketing mix and marketing environment.

Consumer behavior and market segmentation

Four elements of marketing mix-product, price, place and promotion

Human Resource Management (Module II)

Concept of Human Resource Management and its scope, nature, functions and importance
Detailed idea about Human Resource planning, Recruitment and selection process, training and development process and job evaluation and performance appraisal

9. Cost & Management Accounting I:

How to calculate cost of material, labour & overhead

How to Prepare cost sheet

How to reconcile between total costs as per financial Accounting & Cost Accounting

Method of calculation of total cost of a product passing through different processes

How to calculate the cost of a job, contract and Batch

How to calculate the cost of running a vehicle under transport costing method

Semester III

10. Information Technology & Its Application in Business

11. Business Mathematics & Statistics:-

This subject gives an idea about the method of calculation of permutation & Combination, Set Theory, Binomial Theorem, Logarithm and Compound Interest & annuities in Business Mathematics (Module 1).Module 2 (Statistics) gives an idea about the method of calculation of Correlation & association, Regression analysis, Index Number, Time Series analysis & Probability Theory. The Module 1 helps the students to understand some advanced concept regarding mathematical theory. They understand how to relate mathematics with business. Module 2 enables them to understand some advanced analytical method of Statistics , which will help them to learn trend analysis and prediction theory through probability.

12. Financial Accounting II:

Financial Accounting II focuses on accounting for partnership, branch accounting, hire purchase and installment payment system, departmental account, investment account and business acquisition & conversion of partnership into ltd.co.

Semester IV

13. Microeconomics II & Indian Economy:-

This paper is divided into two module. Module 1 deals with Microeconomics 2, which provides the advance ideas regarding Monopoly, Imperfect Competition, and Factor Price

Discrimination. This course structure enables students to learn the microeconomic perspective from the market oriented view through various economic theories, graphical representation & mathematical modeling. Finally it provides idea of market through imperfectly competitive market structure and it's various discrimination. Module 2 comprises of 'Indian Economy' which includes the four chapters of basic Indian Economic theory, those chapters are, Unit:I Basic Issues in Economic Development, Unit:II Basic Features of Indian Economy ,Unit:III Sectoral Trends and Issues ,Unit:IV Social Issues in Indian Economy .This entire module helps student to understand the Indian History through economic perspective and the changing pattern of economic structure in pre and post independence era and finally helps students to understand the current economic scenario of our Country

14. Entrepreneurship Development & Business Ethics :

Module 1: Entrepreneurship Development gives an in-depth idea about meaning and importance of entrepreneurship, micro, small and medium enterprises, availability and access to finance, marketing assistance, technology and industrial accommodation, role of self help group, functions of business incubators, venture capital, significance of writing project proposal, preparation of project report, mobilizing resources for start-up. From Module 2 students learn about meaning, scope, types of business ethics, corporate social responsibility, meaning of moral, ethical dilemma, ethics in HRM, ethics in Marketing, ethics in Accounting and Finance, meaning and role of corporate culture, concept of corporate governance, its benefits and limitations.

15. Taxation I:

Students learn Direct Taxation in this subject. It includes-

- Basic concepts and definitions under IT Act, Problems on Residential status and Incident of Tax, Agricultural Income.

How to compute:

- Income from Salaries.
- Income from House property
- Profits and Gains of Business or Profession
- Capital gains
- Income from Other Sources
- Income of other person included in assessee's Total income
- Set off and carry forward of losses

- Deduction from Gross total income

16. Cost & Management Accounting II:

Price formulation for Joint Products and By- Products

Methods of allocating joint costs

Problems of Traditional Accounting

Meaning and Method of ABC and its application

Preparation and limitations of different types of Budget

Reasons for variation of actual cost from budgeted cost through Standard Costing method

Marginal Costing Techniques vis-à-vis Absorption Costing

Problems on Role of Marginal Costing in Short Term decision Making etc.

Semester V

17. Auditing and Assurance:

This subjects Auditing gives an in depth idea about the concepts of identifying errors and anomaly in the functions of Accounting and other areas. Students can learn scope and objectives of financial audit, basic principles governing an audit, responsibility of auditors towards detection and prevention of audit, classification of audit and Standards of Auditing(SA)-its concepts and purpose. Students can get a basic idea about audit procedures and techniques, risk associated with Audit and internal control system, vouching, verification and valuation method. This subject also gives a brief idea about company audit, audit report and certificate. Others thrust areas of auditing i.e. cost audit, management audit, tax audit and social audit are also discussed here briefly

18. Taxation II:

Here in This Subject student learns how to compute Total income and Problems and theory on Indirect Tax i.e. newly introduced *Goods and Services Tax (GST)*. It includes-

- How to compute Total Income and Tax Payable
- What is Tax Management
- What is indirect Tax and overview of GST
- What is Taxable event, supply – Concept, Time, value and place. Charge of GST

- How to compute Input and Output Tax Computation. input Tax Credit (ITG) and Composition Scheme under GST
- How to compute Customs

19. Corporate Accounting

Accounting techniques and procedure of company accounting

Accounting for shares and debentures

Buyback and redemption of preference share

Final accounts of company

Redemption of debentures

Valuation of shares and goodwill

Company merger and reconstruction.

Semester VI

20. Environmental studies

21. Computerized Accounting & E- Filing of Tax Returns

22. Financial Reporting & Financial Statement Analysis:

- Meaning of Holding Company & Subsidiary Company;

Discuss relevant Accounting standard;

Concepts and problems on Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS;

Problems relating CBS with loss balance of Subsidiary

Accounting Treatment for: Revaluation of Assets of Subsidiary, Intra- group Transactions, Holding of different securities.

Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding)

- Accounting Standards

Conceptual Framework

Presentation of Financial Statements (Ind AS 1), Property, Plant and Equipment (Ind AS 16), Earnings per share (Ind AS 33), [Basic Definitions & Theoretical Concepts, Scope]

➤ Fund Flow Statement

Discuss the meaning, nature, various sources & applications, of fund

Discuss advantages & limitations of Fund Flow Statement.

➤ Cash Flow Statement

Discuss meaning & objectives of Fund Flow Statement

Difference between Fund Flow Statement & Cash Flow Statement

Problems relating activity classification and preparation and presentation as per relevant Accounting Standard.

➤ Financial Statements Analysis

Discuss the nature and component of Financial Statement;

Meaning and Need for FSA,

Discuss Traditional & Modern approaches to FSA,

Name the Parties interested in FSA.

Discuss Comparative Statement – meaning, preparation, uses, merits and demerits

Discuss Common -size Statement – meaning, preparation, uses, merits and demerits

Discuss Trend Analysis – meaning, determination, uses, merits and demerits

➤ Accounting Ratios for FSA

Discuss Meaning, objective, Classification of Accounting Ratios

What are the Advantages & Limitations of FSA?

Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios

Problems on Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.

23. Financial Management:

This subject gives a complete idea about meaning and importance of Financial Management, profit maximization and wealth maximization- which one is the best objective for a firm, its reason, financial environment, Time value of money-concepts and reasons, discounting and compounding techniques, risk return relationship, different long term and short term sources of finance, concept and importance of cost of capital, implicit cost, explicit cost, specific cost and its computation, weighted average cost and its computation, meaning and types of leverage, financial break even point, indifference point, trading on equity, EBIT-EPS analysis, meaning of capital structure, features of sound capital structure, various capital structure theories. Meaning and various concepts of Working Capital, Management of Working Capital and Issues in Working Capital, Estimating Working Capital Needs; Operating or Working Capital Cycle, Policies relating Current Assets – Conservative, Aggressive and Balanced, Various sources of finance to meet working capital requirements, Purpose, Distinguishing features, Objectives & Process, Understanding different types of projects ,Concept of Cash flow; Cash flow vis-à-vis Profit and determination of Cash flow ,Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches, Payback Period method, Accounting Rate of Return and their relative merits and demerits. Discounted Payback Period, Net Present Value, Profitability Index and Benefit Cost ratio, Internal Rate of Return, relative merits and demerits of the methods.(excluding replacement decision) , Ranking of competing projects, Ranking of projects with unequal lives. Capital Rationing. Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model, MM Model.

Programme Outcome

Students can join different professional Courses conducted by ICAI, ICMAI, ICSI simultaneously or after the completion of the course. Students can also join CFA course, MBA course or M.Com Course.

