

## **FY -SEMESTER 1**

**1) FOUNDATION COURSE-1:** The objective of this subject is to make the students socially aware of their societal problems like .

- It also broadens the mind of students on a wide range of topics like communalism, regionalism ,linguism and castism and sensitize them towards Indian society
- The course covered topics like the Indian Constitution, Overview of Indian Society, Political Processes and The Growing Social Problems.
- Though this subjects students are getting opportunity to conduct survey ,visit to NGO and making the presentation and developing skill like debate and group discussion .

**2) COST ACCOUNTING-1:**The objective of the subject is:-

- To teach the concept of Material Cost,Stock Valuation,Labour Costs and Overheads calculation.
- which proves to be a helping hand for the students in their career to be more independent and challenging in the field of costing and to assess the required properties and system of costing effectively incorporates and industries.

**3) FINANCIAL ACCOUNTING: -1**

- Students gain knowledge of different accounting standards and its application while preparing Final Accounts, Departmental Accounts,Hire Purchase Accounting and Inventory Valuation. It enable the students to:\_
- Prepare firm's performance to external parties such as creditors and tax authorities.
- Financial records maintain in a systematic manner helps to fetch data at any time.
- Acts as a legal evidence in the case of disputes.
- Make a reliable future prediction of cash flow.

**4) FINANCIAL MANAGEMENT:**

- Students understand the different types of leverages and its practical usage.
- Students acquire practical skills for calculation of different measures of central tendencies.

**5) BUSINESS ECONOMICS:**

- The subject teaches the student how to apply the economic principles in business decision making.
- Topics that are covered are Demand and Supply Analysis,Market structure and Pricing Methods

**6) BUSINESS COMMUNICATION:**

- The subject teaches the concept and different channels of communication used in the corporate sector and how to communicate effectively.
- Practical skills such as letter writing and resume writing are enhanced.

**7) BUSINESS ENVIRONMENT:**

- The subject gives the students an insight as to how the external and internal factors affect the business performance and decision making.
- The students are also taught how to analyse the environment.
- The business environment is the aggregate of all conditions, events, and influences that surround and affect a business firm. Business environment generally refers to the external factors affecting, either positively or negatively, the operation of a firm.
- The most important external factors include economic, legal, political, social and technological factors

## **FY -SEMESTER 2**

**1) FOUNDATION COURSE:**

- The objective of this subject is to make the students socially aware of their societal problems and they can develop healthy personality by understanding values ,ethics and to manage conflicts in the life .
- The course covered topics of Globalisation,Indian Society,Ecology,Human Rights,Stress and Conflict Management and Contemporary Societal Challenges.
- This subject also provides the knowledge of globalization liberalization and privation which is really helpful for students to broaden their mental horizon simultaneously with the knowledge of accounts .

2) **FINANCIAL ACCOUNTING:-2**

- Students are taught Accounting from Incomplete records,Consignment Accounts,Branch Accounts and Fire Insurance Claims.

3) **BUSINESS LAW:**

- The subject will help understand and appreciate the basic principles of law while dealing with different types of contracts, sale of goods, consumer protection among others.
- It lays down the foundation for important legal matters and how a contractual obligation may influence corporate decisions.
- Students are taught about the Contract Act and the various Negotiable Instruments and its legal aspects associated with it and The Consumer Protection Act.

4) **BUSINESS COMMUNICATION:**

- The students are able to develop the understanding of different presentation skills.
- Students acquire practical insights with respect to group communication techniques like meeting, conferences, interviews etc .
- The presentation and writing skills are enhanced.

5) **BUSINESS MATHEMATICS:**

- Business Mathematics is an important subject and knowledge of it enhances a persons reasoning, problem solving skills, and in general, the ability to think.
- Business Mathematics also form an important part of accounting, and many accountancy companies prefer graduates with joint degrees with mathematics rather than just an accountancy qualification.
- The basic fundamental arithmetic concepts are taught that are required in the preparation of accounts, in the field of taxation and statistics.

6) **FINANCIAL SERVICES**

- **Financial services** are the economic services provided by the finance industry, which encompasses a broad range of businesses.
- Learning the innovative services available helps in broadening the horizon of our knowledge making us versatile.

7) **AUDITING:**

- With the need of detailed, transparent, informative and accurate financial information in the financial sector, the role of auditor is increasing manifold.
- The subject of auditing exactly caters to this element, as the students will learn how to form a true and fair view on the financial statements using various auditing aspects, procedures and techniques to thus validate the financial information for the users of financial statements.
- Students are taught the meaning,various concepts and standards of auditing along with the process,types and techniques of Auditing.

**SY -SEMESTER III :-**

**1.) FINANCIAL ACCOUNTING :- 3**

- This subject enables the students to combine practical and theoretical knowledge of financial accounting.
- Prepare firm's performance to external parties such as creditors and tax authorities.
- Financial records maintain in a systematic manner helps to fetch data at any time.
- Acts as a legal evidence in the case of disputes.
- Make a reliable future prediction of cash flow.
- This subject helps the student to identify and analyze financial accounting problems and opportunities in real life situation.

## **2.) COST ACCOUNTING :- 2**

- Cost Accounting enables the students to understand the different cost control systems efficiently by distinguishing cost accounting and financial accounting in two separate forms and to assess the price of different kinds of services such as transport, hospital etc.
- which proves to be a helping hand for the students in their career to be more independent and challenging in the field of costing and to assess the required properties and system of costing effectively incorporates and industries.

## **3.)DIRECT TAX :-**

- The syllabus aims to test the student's ability to Understand the basic principles underlying in direct Taxation.
- Direct Taxation is a policy commonly used to generate Tax Revenue.
- It help them to understand income tax structure of India and this will be beneficial for them in future for tax planning ,return filing .

## **4.) INFORMATION TECHNOLOGY IN ACCOUNTING -I**

The modules help the students to get acquainted with basic concept of Computer along with its storage, hardware and software, and also understand the different types of Networks and their Typologies.

- To learn the office Automation completely and to make use it in their practical life for making projects to do calculation to solve problems and also to make presentation.
- It also covers the concept of Internet and other emerging technologies, E-commerce and its Infrastructure, different payment system.
- They also learn Tools In Accounting for Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation

## **5.)BUSINESS LAW :-**

- This subject helps to demonstrate an understanding of the legal environment of business. It covers INDIAN PARTNERSHIP ACT-1932, LIMITED LIABILITY PARTNERSHIP ACT-2008, FACTORIES ACT-1948.
- It will help to understand and appreciate the basic principles of law while dealing with business transactions and also engaging workers in a factory.
- They will be useful in a corporate set up making students more up to mark and aware of legal issues and matters.

## **6.)FINANCIAL MARKET OPERATION.**

- By providing a large array of financial products, with varying risk and pricing structures as well as maturity, a well-developed financial system offers products to participants that provide borrowers and lenders with a close match for their needs.
- Individuals, businesses, and governments in need of funds can easily discover which financial institutions or which financial markets may provide funding and what the cost will be for the borrower.
- This subject allows investors to compare the cost of financing to their expected return on investment, thus making the investment choice that best suits their needs.

- In this way, financial markets direct the allocation of credit throughout the economy—and facilitate the production of goods and services.
- The areas covered in this subject are Overview of the Financial System, Financial market, Financial Instruments and Services.

#### **7.)ECONOMICS :-**

- The syllabus is divided into four units covering all major aspects of MACRO-ECONOMICS.
- It helps to understand the functioning of the economic system and the role of institutions, groups and region within that system

#### **SY-SEMESTER-IV**

##### **1.) INFORMATION TECHNOLOGY IN ACCOUNTANCY**

- The modules helps the students to understand Business Processes in the areas of Accounting, Purchase, Sales and Finance, Business Process Management its Principles, life cycle and Theories through Automation.
- It also makes students familiar with Use of IT in accountancy and Computerized accounting system with its Uses, Benefits, Role & need.
- They also study Accounting Software (Tally) and learn maintaining books of accounts with Account only and Account with inventory.
- They are also made familiar with Management Information System and the reports prepared by them with its financial Aspects.

##### **3.) FINANCIAL ACCOUNTING:-4**

- Financial accounting is used to report the financial result of a company's operations.
- The students get brief information of the preparations of financial statements.
- It also enable the students to know the Profit on or loss suffered by an organization
- Investment in assets and liabilities of an enterprise
- Development of operating Budgets for their operations
- Prepare firm's performance to external parties such as creditors and tax authorities.
- Financial records maintain in a systematic manner helps to fetch data at any time.

##### **4.) MANAGERIAL ACCOUNTING:-**

- Managerial Accounting can be used by the managers to get quick information and to make quick decisions for the company.
- Managerial accounting is used to compile data necessary for sound management decisions.

##### **5.) COMPANY LAW:-**

- The subject will help to understand and appreciate the basic principles of corporate law, its intricacies, the what and how of company formation and relations between management and company as well as shareholders.
- The students get to know by Company law how corporations, investors, stakeholders, directors, shareholders interact with each other in the practical life.

##### **6.) DIRECT TAXATION:-**

The students get to know the basic knowledge of how is tax calculated and get practical knowledge of taxation.

##### **7.) RESEARCH METHODOLOGY:-**

- Business Research Methods is a subject which broadens the minds of students on the types, concepts and various stages of research and its implications on accounting and finance.
- It helps the students to analyse the importance of various elements of research like hypothesis, research design, sampling, data collection, primary data, secondary data, data processing, data analysis.
- It educates on testing of hypothesis, interpretation of data and various elements of the report writing.

##### **8.) FOUNDATION COURSE-2 (INTRODUCTION TO MANAGEMENT)**

- **Management** is necessary for the successful running of the organization irrespective of the type, form size and nature.
- This subject provides a comprehensive introduction to the study of management.
- It includes a wide range of topics relevant to effective management of organization like planning staffing, directing and controlling.
- The students appearing for MBA get a basic knowledge of Management through this subject.
- Management teaches various techniques which would help students to come out with meaning full solutions to day today problems in a flexible way.

## **TY -SEM V**

### **1.) FINANCIAL ACCOUNTING V:-**

- This subject enables the student to combine practical and theoretical knowledge of financial accounting.
- Students understand the concept of amalgamation and mergers and the situations, when to opt for external and internal reconstruction. And liquidation of companies and prepare liquidators financial statement.

### **2.) FINANCIAL ACCOUNTING VI:-**

- Students get to study in-depth study of non-banking financial companies, banking and non-incurrence companies.
- Students gain knowledge of various acts on financial statements of the concern.

### **3.) COST ACCOUNTING III:-**

- Costing helps students understand the process of understanding and implementing uniform costing and inter firm comparison.
- It gives practical knowledge of integrated and Non-integrated system. Students are able to calculate cost of various individual products manufactured to charge appropriate selling price.
- Which proves to be a helping hand for the students in their career to be more independent and challenging in the field of costing and to assess the required properties and system of costing effectively incorporates and industries

### **4.) MANAGEMENT APPLICATIONS II:-**

- Students understand the importance of marketing management, strategies, product development to develop a better understanding.
- Understand human resource its nature and methods to develop HR. Students understand the Financial Management its various function, the various financial requirements and how to avoid.
- Every organization has various departments which directly or indirectly have an impact on the finances of the organization.
- Even if BAF has a specialization in accountancy and finance its very essential for BAF students to understand the other aspects of business management through the study of management aspects of human resources, production, administration as well as marketing so that they can have a holistic understanding of business operations.

### **5.) TAXATION III (Indirect tax ):-**

- Students gain knowledge of various deductions or tax saving opportunities. Students learn the rate at which the income will be chargeable to tax under different heading.
- Learner are acquainted with provision of GST law, an indirect –both theory and examples.
- With the help of Case studies and problems the students have firm grip on the legal as well as the practical aspects of Tax.

### **6.) FINANCIAL MANAGEMENT II:-**

- Financial management helps in dividend policies and its impact on shareholders. Students are able to manage liquidity and holding optimal level of liquid assets. Helps acquire analytical attitude while solving financial issues.

- It enables the student to develop the knowledge in
- Ensuring the shareholders of an organization to get good returns on their investments,
  - Optimum and efficient utilization of funds
  - Creating safe and real investment opportunities to investment

## TY -SEMESTER VI

### 1.) FINANCIAL ACCOUNTING VII :-

- Financial accounting is the process of recording, summarizing and reporting the myriad of transactions resulting from business operations over a period of time.
- These transactions are summarized in the preparation of financial statements, including the balance sheet, income statement and cash flow statement, that record the company's operating performance over a specified period.

### 2.) COST ACCOUNTING :-iv

- Cost Accounting enables the students to understand the different cost control systems efficiently by distinguishing cost accounting and financial accounting in two separate forms and to assess the price of different kinds of services such as transport, hospital etc. which proves to be a helping hand for the students in their career to be more independent and challenging in the field of costing and to assess the required properties and system of costing effectively incorporates and industries.
- Cost accounting is an accounting method that aims to capture a company's costs of production by assessing the input costs of each step of production as well as fixed costs, such as depreciation of capital equipment.

### 3.) FINANCIAL MANAGEMENT:-

- Financial management refers to planning, organizing, directing and controlling the financial undertakings in an organization. It enables the student to develop the knowledge in
- Maintaining enough supply of funds for the organization.
- Investment of funds at lower cost,
- Maximizing profits in d shorter term,
- Growth of capital value in the long run,
- Ensuring the shareholders of an organization to get good returns on their investments,
- Optimum and efficient utilization of funds
- Creating safe and real investment opportunities to investment.

### 4.) TAXATION – V (INDIRECT TAXES – III):-

- Learner are acquainted with provision of GST law, an indirect tax – both theory and examples case studies and problems. With the help of which they have firm grip on the legal as well as the practical aspects of the tax .
- An indirect tax is a tax that is imposed on a transaction. Contrast this with a direct tax, which is a tax imposed directly on a property, an entity, or a person.
- Indirect taxes are typically added to the prices of goods or services. Sales tax, value-added tax, excise tax, and customs duties are examples of indirect taxes.

### 5.) PROJECT:-

- Inclusion of project work in the program of B.com in Accountancy and Finance is one of the ambitious aspects. The main objective is :-
- To inculcate the element of research analysis and scientific temperament challenging the potential of learner as regards to his /her eager to enquire and ability to interpret particular aspect of the study .

### 6.) ECONOMICS

- . Economics affects our daily lives in both obvious ways and more subtle ways. From an individual perspective, economics frames many choices we have to make about work, leisure, consumption and how much to save.

- Our lives are also influenced by broader economic trends, such as inflation, interest rates and economic growth. Force we have little control over but can change our lives.