

Vidyasagar Metropolitan College
Department of Commerce

Programme Outcomes

1. Be able to communicate effectively to various sections of stakeholders, associated with Commerce.
2. Have an insight into Indian Economy as well as to comprehend microeconomics.
3. Develop computational expertise with the help of different statistical tools and techniques.
4. Understand various Laws and Acts as an integral part of Trade and Commerce.
5. Have knowledge of managerial functions by going through principles of management.
6. Possess in hand knowledge of preparation of final accounts of various forms of business.
7. Develop knowledge relating to cost structure and controlling thereof in order to help management accountant for decision making purpose.
8. Identify various techniques of e-commerce and ethics and principles associated with trade and commerce.
9. Recognize Indian Financial System and its different components.
10. Get ideas for being successful entrepreneur in modern times.
11. Interpret various provisions of taxation Laws along with in hand knowledge of filing IT return.
12. Critically analyze the financial statements with the help of Audit techniques and procedures.
13. Have developed knowledge of keeping corporate accounting following the provisions of companies Act.
14. Be having practical knowledge of Information Technology and keeping accounts with the help of accounting software.
15. Capable of preparing and presenting commercial project and interpreting thereof.
16. Build expert knowledge of analyzing financial statement and reporting thereof.
17. Gain awareness of environment and its inevitable importance to the society.

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Course Outcomes

Sem.	Paper Name	Course Outcome
1	GE 1.1 CHG: MICROECONOMICS I & STATISTICS	<p>1) IDENTIFY CONSUMERS REACTION TO VARIOUS PRICE AND INCOME SITUATION.</p> <p>2: VISUALIZE HOW EQUILIBRIUM PRICES ARE DETERMINED.</p> <p>3) HAVE PRACTICAL KNOWLEDGE ABOUT PRODUCTION AND COST STRUCTURE OF THE ECONOMY.</p> <p>4) GAIN KNOWLEDGE REGARDING DIFFERENT TYPES OF MARKET STRUCTURES.</p> <p>5) GROW A KNOWLEDGE OF USING APPROPRIATE GRAPHICAL REPRESENTATION OF THE DATA SET.</p> <p>6) HAVE AN INSIGHT INTO THE CONCEPT OF MEAN, MEDIAN AND MODE.</p> <p>7) KNOW THE MEASUREMENT OF DISPERSION OF THE DATA APPLYING THE STANDARD DEVIATION OF THE NUMBERS, DIFFERENT TYPES OF MOMENTS AND THEIR RELATIONSHIPS.</p> <p>8) GATHER KNOWLEDGE REGARDING SKEWNESS AS WELL AS PEAKEDNESS OF DATA.</p> <p>9) ESTIMATE THE INTERMEDIATE VALUE OF NUMBERS BY USING DIFFERENT INTERPOLATION TECHNIQUES.</p>
1	CC 1.1 CHG: BUSINESS LAW	<p>1) GATHER A BASIC KNOWLEDGE ABOUT THE LAWS AND REGULATIONS PREVAILING IN INDIA RELATING TO CONTRACT.</p> <p>2) GAIN KNOWLEDGE REGARDING VARIOUS IMPORTANT LEGAL ASPECTS REGARDING SALE OF GOODS.</p> <p>3) KNOW DETAILS ABOUT PARTNERSHIP AND LIMITED LIABILITY PARTNERSHIP LAWS.</p> <p>4) HAVE KNOWLEDGE REGARDING RULES AND REGULATIONS RELATING TO DIFFERENT NEGOTIABLE INSTRUMENTS.</p> <p>5) KNOW DIFFERENT RULES TO PROTECT THE INTEREST OF THE CONSUMERS FROM ANY KIND OF FRAUD.</p>
1	CC 1.2 CHG: PRINCIPLES OF MANAGEMENT	<p>1) BUILD A KNOWLEDGE OF PRINCIPLES OF MANAGEMENT.</p> <p>2) HAVE IN DEPTH KNOWLEDGE REGARDING PLANNING OF WORK IN RESPECT OF FORMATION OF BUSINESS.</p> <p>3) HAVE KNOWLEDGE OF ORGANIZING THE VARIOUS ACTIVITIES IN ACCOMPLISHING A TASK.</p> <p>4) GAIN KNOWLEDGE REGARDING TRAITS OF LEADERSHIP AS WELL AS MOTIVATION.</p> <p>5) FIND THE PROCEDURE OF INCORPORATING CONTROL AND COORDINATION IN SUCCESSFUL ACCOMPLISHMENT OF ANY BUSINESS.</p>

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2	CC 1.1 CH: FINANCIAL ACCOUNTING I	<p>1) GET KNOWLEDGE OF THEORETICAL FRAMEWORK OF ACCOUNTING SUCH AS NATURE OF ACCOUNTING, BASIC CONCEPTS AND CONVENTIONS AND GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.</p> <p>2) HAVE KNOWLEDGE OF PREVAILING ACCOUNTING STANDARDS IN INDIA AS WELL AS IFRS.</p> <p>3) BUILD A DETAILED UNDERSTANDING RELATING TO DETERMINATION OF DEPRECIATION AND INVENTORY VALUE, CONSIGNMENT, SECTIONAL AND SELF-BALANCING LEDGER AND INSURANCE CLAIM.</p> <p>4) ACHIEVE THE CAPABILITIES OF PREPARING FINANCIAL STATEMENTS FROM INCOMPLETE RECORDS</p> <p>5) ACHIEVE THE CAPABILITIES OF PREPARING FINANCIAL STATEMENTS FOR TRADING AND NON-PROFIT MAKING ORGANIZATIONS.</p>
2	CC2.1CHG: COMPANY LAW	<p>1) THE BASIC CONCEPTS & DIFFERENT TYPES OF COMPANY.</p> <p>2) THE STEPS INVOLVED IN COMPANY FORMATION, THE ROLE OF PROMOTER IN COMPANY FORMATION.</p> <p>3) THE IDEA ABOUT ARTICLES OF ASSOCIATION, MEMORANDUM OF ASSOCIATION, DOCTRINE OF CONSTRUCTIVE NOTICE & INDOOR MANAGEMENT & CERTIFICATE OF INCORPORATION.</p> <p>4) COMPANY ADMINISTRATION WHICH INCLUDES THE QUALIFICATION, DISQUALIFICATION, APPOINTMENT, POSITION, RIGHTS, DUTIES & POWER OF DIRECTORS OF A COMPANY.</p> <p>5) THE BASIC CONCEPTS ABOUT SHARES & DEBENTURES & THE MATTERS RELATING TO THE ISSUE & BUYBACK/REDEMPTION.</p> <p>6) CONCEPT OF CORPORATE MEETINGS, ITS TYPES, MINUTES OF PROCEEDINGS, NOTICE, AGENDA, CHAIRMAN OF MEETING, QUORUM, PROXY, RESOLUTIONS ETC.</p>
2	GE2.1CHG: E- COMMERCE & BUSINESS COMMUNIC ATION	<p>1) DIFFERENT BUSINESS MODELS OF E-COMMERCE.</p> <p>2) THE CONCEPT OF ELECTRONIC CUSTOMER RELATIONSHIP MANAGEMENT AND SUPPLY CHAIN MANAGEMENT.</p> <p>3) THE DIFFERENT METHODS DIGITAL PAYMENTS LIKE DEBIT CARD, CREDIT CARD, E-MONEY ETC.</p> <p>4) THE DIFFERENT PAYMENT GATEWAYS LIKE CBS, MOBILE PAYMENT, UPI ETC. AND THE RISK INVOLVED IN E-PAYMENT.</p> <p>5) THE MEANING AND IMPORTANCE OF ONLINE BANKING.</p> <p>6) IN DEPTH KNOWLEDGE ABOUT ENTERPRISE RESOURCE PLANNING AND THE NEW UPCOMING TRENDS IN E-COMMERCE.</p> <p>7) THE CONCEPT, OBJECTIVES, ELEMENTS AND MODELS OF BUSINESS COMMUNICATION.</p> <p>8) THE DIFFERENT TYPES OF COMMUNICATION ALONG WITH THE CHARACTERISTICS OF CORPORATE COMMUNICATION AND CONCEPT OF COMMUNICATION NETWORK.</p> <p>9) THE DIFFERENT TOOLS OF COMMUNICATION (BOTH OLD AND MODERN)</p>

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		10) THE DIFFERENT PAYMENT GATEWAYS LIKE CBS, MOBILE PAYMENT, UPI ETC. AND THE RISK INVOLVED IN E-PAYMENT.
2	CC2.2CHG: MARKETING MANAGEMENT & HUMAN RESOURCE MANAGEMENT	<p>1) IN DEPTH KNOWLEDGE ABOUT THE CONCEPT AND IMPORTANCE OF MARKETING.</p> <p>2) HOW MARKETING IS DIFFERENT FROM SELLING, MARKETING MIX AND MARKETING ENVIRONMENT, CONSUMER BEHAVIOR, MARKET SEGMENTATION.</p> <p>3) ABOUT PRODUCT INCLUDING THE IDEA OF PRODUCT MIX, BRANDING, PACKAGING, LABELLING AND PRODUCT LIFE CYCLE.</p> <p>4) THE CONCEPT OF PRICING OF THE PRODUCT, DISTRIBUTION CHANNELS, AS WELL AS THE PROMOTION OF A PRODUCT.</p> <p>5) THE MODERN DEVELOPMENTS IN THE FIELD OF MARKETING.</p> <p>6) THE NATURE AND SCOPE OF HUMAN RESOURCE, THE CONCEPT AND IMPORTANCE OF HUMAN RESOURCE PLANNING.</p> <p>7) THE CONCEPT AND IMPORTANCE OF RECRUITMENT POLICY, THE DIFFERENT SOURCES OF RECRUITMENT, THE RECRUITMENT PROCESS, CONCEPT OF SELECTION AND THE STEPS INVOLVED IN THE SELECTION PROCESS.</p> <p>8) THE CONCEPT AND THE PURPOSE OF TRAINING, METHODS OF TRAINING AND BENEFITS OF TRAINING.</p> <p>9) JOB EVALUATION, ITS METHODS, AND CONCEPT OF PERFORMANCE APPRAISAL.</p>
2	CC2.1CH: COST & MANAGEMENT ACCOUNTING	<p>1) BASIC KNOWLEDGE ABOUT THE CONCEPTS, TERMINOLOGIES & CLASSIFICATION OF COST.</p> <p>2) KNOWLEDGE ABOUT MATERIAL COST, THE PROCESS OF PURCHASE & STORAGE OF MATERIALS, METHODS OF PRICING MATERIAL ISSUES.</p> <p>3) SYSTEMS OF RECORDING LABOUR COST, CONCEPT OF IDLE TIME, LABOUR TURNOVER, SYSTEM OF WAGE PAYMENT & INCENTIVES FOR DIRECT & INDIRECT WORKERS.</p> <p>4) CONCEPT & CLASSIFICATION OF OVERHEAD, PREPARATION OF COST SHEET.</p> <p>5) COST BOOK KEEPING THROUGH NON- INTEGRATED SYSTEM & RECONCILIATION BETWEEN COST & FINANCIAL PROFITS.</p> <p>6) DIFFERENT METHODS OF COSTING SUCH AS JOB COSTING, ITS APPLICATION, BATCH COSTING, CONTRACT COSTING, SERVICE COSTING & PROCESS COSTING.</p>

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3	SEC 3.1 CHG INFORMATI ON TECHNOLO GY & ITS APPLICATIO N IN BUSINESS	<ol style="list-style-type: none"> 1) INFORMATION TECHNOLOGY AND ITS IMPACT IN BUSINESS. 2) DATA ORGANIZATION AND DATA BASE MANAGEMENT SYSTEM 3) INTERNET AND ITS APPLICATIONS LIKE IP ADDRESS, URL, FTP, TELNET, HTML, DHTML, XML ETC. 4) ETHICAL HACKING, CLOUD COMPUTING, MOBILE COMPUTING, ETHICAL ISSUES IN SOCIAL NETWORKING. 5) SCOPE OF E-SECURITY AND VARIOUS TYPES OF SECURITY THREATS. 6) IT ACT. 2000 AND DIFFERENT TYPES OF CYBERCRIMES. 7) PRACTICAL APPLICATION OF DIGITAL SIGNATURE, ELECTRONIC GOVERNANCE, ATTRIBUTION, DIGITAL SIGNATURES CERTIFICATES. 8) PRACTICAL APPLICATION OF MS WORD AND CREATING BUSINESS DOCUMENTS BY USING THE FACILITIES. 9) PRACTICAL APPLICATION OF MS POWERPOINT AND CREATING BUSINESS PRESENTATION BY USING THE FACILITIES. 10) PRACTICAL APPLICATION OF SPREADSHEET AND ITS BUSINESS APPLICATIONS.
3	CC3.1CH: FINANCIAL ACCOUNTIN G II	<ol style="list-style-type: none"> 1) VARIOUS ASPECTS OF PARTNERSHIP ACCOUNTING SUCH AS CHANGE IN P/S RATIO, ADMISSION, RETIREMENT AND RETIREMENT CUM ADMISSION, TREATMENT OF GOODWILL, TREATMENT OF JOINT LIFE POLICY, DEATH OF A PARTNER AND ACCOUNTING FOR DISSOLUTION OF FIRM. 2) CONCEPT OF BRANCH ACCOUNTING AND METHODS FOR PREPARATION OF DIFFERENT KIND OF BRANCH ACCOUNTING. 3) ACCOUNTING PROCEDURE FOR HIRE PURCHASE AND INSTALMENT PAYMENT SYSTEM. 4) PRINCIPLE AND PROCEDURES OF ACCOUNTING FOR DEPARTMENTAL ACCOUNT. 5) DETAILED IDEA REGARDING PREPARATION OF INVESTMENT ACCOUNT. 6) DETAILED UNDERSTANDING RELATING TO BUSINESS ACQUISITION AND CONVERSION OF PARTNERSHIP INTO LIMITED COMPANY.
1	AECC 1.1CHG LANGUAGE (COMMUNIC ATIVE ENGLISH AND INDIAN LANGUAGE)	<ol style="list-style-type: none"> 1) LEARN THE LITERATURE AND AS WELL AS THEY SHALL INCREASE THEIR READING AS WELL AS WRITING SKILLS IN ENGLISH AND THEIR MOTHER TONGUE. 2) ENHANCE THE KNOWLEDGE OF LITERATURE AS WELL AS THE COMMUNICATIVE SKILLS WITH AN OBJECT TO UNDERSTAND AND EXPRESS THE LANGUAGE OF THE BUSINESS PROFOUNDLY.

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3	CC3.2 CH INDIAN FINANCIAL SYSTEM	<ol style="list-style-type: none"> 1) A DEPTH KNOWLEDGE REGARDING INDIAN FINANCIAL SYSTEM AND ITS COMPONENTS. 2) SIGNIFICANCE AND ROLE OF THE FINANCIAL SYSTEM IN ECONOMIC DEVELOPMENT OF THE COUNTRY. 3) FUNCTION OF FINANCIAL MARKET IN INDIAN ECONOMY. 4) FUNCTIONS & ROLE OF DIFFERENT KIND OF FINANCIAL INSTITUTIONS IN INDIA. 5) FUNCTIONS & ROLE OF MERCHANT BANK, SEBI AND CREDIT RATING AGENCY.
4	CC 4.1 CHG: ENTREPREN EURSHIP DEVELOPM ENT AND BUSINESS ETHICS	<ol style="list-style-type: none"> 1) STEP BY STEP DETAIL PROCEDURE FOR DEVELOPING A NEW BUSINESS 2) SOURCES OF BUSINESS IDEAS FOR STARTUP 3) PROCESS OF MOBILIZING RESOURCES FOR START-UP 4) PRINCIPLES OF BUSINESS ETHICS 5) THE IMPACT OF CORPORATE CULTURE, CORPORATE CODE OF ETHICS 6) THE RELEVANCE OF CORPORATE GOVERNANCE
4	CC 4.1 CH: TAXATION Àçá,~â€œ I	<ol style="list-style-type: none"> 1) THE CONCEPT OF TAX STRUCTURE, FINANCE ACT, TAX PLANNING. 2) PROCESS OF LEVYING TAX ON THE DIFFERENT TYPES OF PERSONS (ASSESES) ELIGIBLE TO PAY TAX. 3) IMPLICATION OF RESIDENTIAL STATUS OF DIFFERENT PERSONS AND INCIDENCE OF TAX IN RELATION THERETO. 4) COMPUTATION OF FIVE HEADS OF INCOME I.E. INCOME FROM SALARY, INCOME FROM HOUSE PROPERTY, INCOME FROM CAPITAL GAIN, INCOME FROM BUSINESS OR PROFESSION AND INCOME FROM OTHER SOURCES 5) VARIOUS DEDUCTIONS IN ORDER TO MINIMIZE TAX LIABILITY. 6) SIGNIFICANCE OF SET OFF AND CARRY FORWARD THE LOSSES UNDER DIFFERENT HEADS OF INCOME.
4	CC 4.2 CH: COST & MANAGEME NT ACCOUNTIN G Àçá,~â€œ II	<ol style="list-style-type: none"> 1) TREATMENT AND APPORTIONMENT OF COST AMONG THE JOINT PRODUCTS. 2) APPLICATION OF ACTIVITY-BASED COSTING SYSTEM. 3) PREPARATION AND MONITORING OF BUDGETS, PREPARATION OF FIXED, FLEXIBLE BUDGET AND FUNCTIONAL BUDGET. 4) ANALYSIS AND COMPUTATION OF MATERIALS, LABOUR AND OVERHEAD COSTS VARIANCES. 5) MARGINAL COSTING TECHNIQUES, COST VOLUME AND PROFIT ANALYSIS AND SHORT-TERM DECISION MAKING.
5	CC 5.1CH: AUDITING & ASSURANCE	<ol style="list-style-type: none"> 1) CONCEPTS OF AUDITING, MAIN AIMS OF AUDITING AS WELL AS SEVERAL AUDITING PRINCIPLES, PROCEDURES AND TECHNIQUES. 2) VARIOUS AUDIT PROCEDURES AND TECHNIQUES, 3) DIFFERENT AUDIT RISKS AND THE ESSENTIALS OF AN IDEAL INTERNAL CONTROL SYSTEM OF AN ORGANISATION. 4) AN OVERVIEW OF THE PROCESS OF VOUCHING & VERIFICATION. 5) SEVERAL DYNAMICS OF AUDITING APART FROM

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		<p>FINANCIAL AUDIT.</p> <p>6) NEED FOR AUDIT OF COMPANY FORM OF BUSINESS AND RIGHTS, DUTIES & LIABILITIES OF COMPANY AUDITOR RELATING THERETO.</p> <p>7) PREPARATION OF AUDIT REPORT UNDER THE ACT AND THE CONCEPT OF TRUE AND FAIR VIEW UNDER FINANCIAL REPORTING SYSTEM.</p>
5	CC 5.2CH: TAXATION II	<p>1) KNOWLEDGE OF PRINCIPLES AND PROVISIONS OF GOODS AND SERVICE TAX (GST) AND CUSTOMS LAW.</p> <p>2) ASSESSMENT PROCEDURE AND DIRECT TAX COLLECTION PROVISIONS E.G., ADVANCE TAX, TDS ETC.</p> <p>3) KNOWLEDGE REGARDING COMPUTATION OF TOTAL INCOME AND TAX PAYABLE AS WELL SEVERAL ASPECTS OF DIRECT TAX MANAGEMENT.</p> <p>4) GST SUCH AS AND CUSTOMS LAWS WHICH WILL HELP THE STUDENTS TO APPLY THE SAME IN PRACTICAL WORLD.</p>
4	GE 4.1 CHG: MICROECONOMICS II AND INDIAN ECONOMY	<p>1) GENERATE KNOWLEDGE ABOUT VARIOUS FORM OF MARKET IN THE ECONOMY.</p> <p>2) LEARNERS CAN DIFFERENTIATE HOW DEMAND CURVE, SUPPLY CURVE, EQUILIBRIUM PRICE DIFFER FROM MARKET TO MARKET.</p> <p>3) STUDENTS ARE ABLE TO KNOW HOW FACTOR PRICES LIKE WAGE RATE, RENTAL RATE ARE DETERMINED IN THE ECONOMY.</p> <p>4) INTRODUCE STUDENT AMONG THE STRUCTURE OF THE ECONOMY.</p> <p>5) LEARNERS GET THE PERFECT KNOWLEDGE ABOUT BASIC FEATURE OF INDIAN ECONOMY</p> <p>6) STUDENTS HAVE CLEAR IDEA ABOUT SECTORIAL CONTRIBUTION OF INDIAN NATIONAL INCOME DURING PLANNING PERIOD.</p>
5	DSE 5.1 A: MACROECONOMICS AND ADVANCED BUSINESS MATHEMATICS	<p>1) NATIONAL INCOME, GROSS NATIONAL PRODUCT, GROSS DOMESTIC PRODUCT, AGGREGATE DEMAND, AGGREGATE SUPPLY ETC.</p> <p>2) INTEREST RATE DETERMINE IN THE ECONOMY, SO THAT COMMODITY MARKET AND MONEY MARKET BOTH ARE IN EQUILIBRIUM.</p> <p>3) INFLATION AND UNEMPLOYMENT CAN BE CONTROLLED BY VARIOUS GOVT. POLICIES.</p> <p>4) BASIC CALCULUS PORTION OF MATHEMATICS AND THE APPLICATION OF IT IN REAL LIFE AND ALSO THE MATRIX AND DETERMINANT.</p> <p>5) ADVANCED RESEARCH IN FINANCIAL ENGINEERING AS WELL AS IN BUSINESS ADMINISTRATION.</p> <p>6) ECONOMETRICS FROM THE BASICS WHICH WILL BE USED IN HIGHER STUDIES.</p>

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5	DSE 5.2 A: CORPORATE ACCOUNTIN G	<p>1) THEORETICAL AND CONCEPTUAL BACKGROUND OF CORPORATE ACCOUNTING UNDER VARIOUS PROVISIONS OF THE ACT.</p> <p>2) THE TECHNIQUES OF MAINTAINING BOOKS OF ACCOUNTS RELATING TO COMPANY MERGER AND RECONSTRUCTION AS WELL AS VALUATION OF GOODWILL AND SHARES OF A COMPANY.</p> <p>3) COMPANY AS WELL AS AN IN DEPTH UNDERSTANDING OF ACCOUNTING FOR ISSUE AND REDEMPTION OF SHARES & DEBENTURES OF A COMPANY, PREPARATION OF COMPANY FINAL ACCOUNTS.</p>
6	SEC6.1CHG: COMPUTERI SED ACCOUNTIN G AND E- FILLING OF TAX RETURNS	<p>1) GATHER THEORETICAL KNOWLEDGE ABOUT THE COURSE.</p> <p>2) UNDERSTAND THE SIGNIFICANCE OF STUDYING THE COURSE IN THE CONTEXT OF PRESENT JOB ENVIRONMENT.</p> <p>3) PERFORM IN HAND APPLICATION OF KEEPING ACCOUNTS USING ACCOUNTING SOFTWARE.</p> <p>4) LEARN THE PROCESS OF FILING INCOME TAX RETURN THROUGH GOVERNMENT PORTAL.</p> <p>5) APPLY FOR REGISTERING THEMSELVES AS TRA (THIRD PARTY ADMINISTRATOR) AND THEREBY GRAB THE OPPORTUNITY OF EARNING INCOME WHILE LEARNING.</p>
6	CC6.1CH: PROJECT WORK	<p>1) LEARN RESEARCH METHODOLOGY, LITERATURE REVIEW, DEVELOPMENT OF RESEARCH QUESTION, USE OF STATISTICAL TOOLS FOR ANALYZING DATA, DRAW CONCLUSION AND OFFER SUGGESTIONS.</p> <p>2) UNDERSTAND THE NEED OF PREPARING A COMMERCIAL PROJECT.</p> <p>3) ENHANCE THE ABILITY OF ANALYZING FINANCIAL DATA REQUIRED FOR DECISIONS MAKING PURPOSE.</p> <p>4) GRAB THE SKILL OF PRESENTING A PROJECT WORK.</p> <p>5) FACE VIVA-VOCE WHICH HELPS THEIR ABILITY TO INTERNAL AND REMOVE THEIR HESITATION.</p>
6	DSE6.1A: FINANCIAL REPORTING & FINANCIAL STATEMENT ANALYSIS	<p>1) COMPREHEND THE IMPORTANCE OF FINANCIAL REPORTING IN CORPORATE ENVIRONMENT.</p> <p>2) EXPLORE THE IDEAS AND NEED FOR INTERNATIONAL FINANCIAL REPORTING SYSTEM (IFRS) AND THE SIGNIFICANCE OF IND AS IN THIS CONTEXT.</p> <p>3) GATHER KNOWLEDGE OF STANDALONE AS WELL AS CONSOLIDATED BALANCE SHEET.</p> <p>4) UNDERSTAND THE IMPORTANCE AND USE OF VARIOUS TOOLS AND TECHNIQUES REQUIRED FOR THE ANALYSIS AS WELL AS INTERPRETATION OF FINANCIAL STATEMENT.</p> <p>5) ANALYZE CASH FLOW STATEMENT AS WELL AS FUND FLOW STATEMENT.</p>

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6	DSE6.2A: FINANCIAL MANAGEMENT	<p>1) KNOW THE SIGNIFICANCE OF TIME VALUE OF MONEY.</p> <p>2) UNDERSTAND THE SOURCES OF FINANCE REQUIRED BY AN ORGANISATION FOR FIXED AND WORKING CAPITAL PURPOSES.</p> <p>3) RECOGNIZE THE COST INVOLVED IN PROCURING FINANCE REQUIRED BY THE ORGANISATION.</p> <p>4) KNOW TECHNIQUE OF ANALYZING RISK AND RETURN RELATIONSHIP OF THE FIRM BY THE USE OF LEVERAGE CONCEPT.</p> <p>5) UNDERSTAND THE OPTIMAL CAPITAL STRUCTURE OF THE COMPANY.</p> <p>6) KNOW THE CONCEPT OF IRR (INTERNAL RATE OF RETURN), NPV (NET PRESENT VALUE) ETC. ASSOCIATED WITH LONG TERM DECISION MAKING PROCESS.</p> <p>7) UNDERSTAND THE DIVIDEND POLICY OF THE COMPANY.</p>
2	AECC2: ENVIRONMENTAL STUDIES	<p>1) UNDERSTANDING THE CONCEPT OF SUSTAINABILITY. 2) GATHERING INFORMATION REGARDING DIFFERENT ECO SYSTEMS. 3) INCREASE IN AWARENESS OF RENEWABLE AS WELL AS NON RENEWABLE RESOURCES. 4) PRESERVATION OF BIODIVERSITY. 5) DIFFERENT ENVIRONMENTAL POLICIES AND PRACTICES TO CONTROL ENVIRONMENTAL POLLUTION. 6) SOME FIELD WORK TO GET ACCUSTOMED TO THE SURROUNDINGS.</p>

