



**Programme Outcomes and Course Outcomes**  
**Bachelor of Commerce (Financial Management)**  
**(BFMg.)**

**LALA LAJPATRAI COLLEGE**  
**OF COMMERCE & ECONOMICS**

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# Bachelor of Commerce (Financial Management) (BFMg.)

## Program Outcomes

PO1: This program would result in the output of knowledge & skill ready professionals for banking sector, insurance sector, finance companies, logistics & transport companies, manufacturing industries & other allied sectors where knowledge of financial management is required.

PO2: Decision making abilities of students at managerial and senior levels will be developed at the end of the program

PO3: Students stand to get knowledge of varied specializations in accounting, finance, banking, costing along with grooming in lines of managerial thought process

PO4: Students stand to gain through systematic pedagogy and elaborate spread of various subjects, all round knowledge of hard-core financial management as well as other allied areas like business law, corporate law, project management, financial planning, environment sciences, etc

## Course Outcomes

### FYBFMG – SEMESTER – I

#### **COURSE TITLE: INDIAN FINANCIAL SYSTEM**

CO1:-Subjects gives overview of financial system to students such as flow of funds in financial system, financial system and economic development.

CO2:-Students learn different financial system and their framework.

#### **COURSE TITLE: FOUNDATION COURSE**

CO1:-Students understand the overview of Indian society with multicultural society.

CO2:-Students understand the concept of disparity in gender, caste and intergroup conflicts.

#### **COURSE TITLE: BUSINESS MATHEMATICS**

CO1:-Student understand the concept of profit and loss through mathematical problems on trade discount, cash discount, commission and brokerage.

CO2:-Student understand the concept of simple interest, compound interest and Equated monthly instalments.

#### **COURSE TITLE: BUSINESS COMMUNICATION – I**

CO1:-This subject helps student to understand importance of effective communication, different methods and modes use for communication in business.

CO2:-Subject introduces writing skills to students through letter writing.

**COURSE TITLE: BUSINESS ENVIRONMENT**

CO1:-Students learn different types of business environment and its types. Different methods of analysis such as SWOT and PESTLE analysis are discussed.

CO2:-Student learn the concept of business ethics and entrepreneurship. Students learn MSED Act, 2006 and Consumer protection act.

**COURSE TITLE: FINANCIAL ACCOUNTING – I**

CO1:-Students learn accounting concepts and conventions, double entry and single entry book keeping system.

CO2:-Students learn preparation of Journal, Ledger, Trial balance and Cash book and different methods of depreciation.

**COURSE TITLE: BUSINESS ECONOMICS**

CO1:-Students study the scope and importance of business economics.

CO2:-Students study demand function, demand estimation and forecasting.

**FYBFMG – SEMESTER – II****COURSE TITLE: PRINCIPLES OF FINANCE**

CO1:-Students study the concept of financial planning and financial management.

CO2:-Students learn the meaning of capital structure and capitalization.

**COURSE TITLE: ENVIRONMENTAL SCIENCE**

CO1:-Students understand the concept of environment, ecology and biodiversity.

CO2:-Students study the importance of natural resources and their classification.

**COURSE TITLE: BUSINESS STATISTICS**

CO1:-Students learn the scope of statistics in management, sampling methods, data condensation and graphical methods.

CO2:-Students learn the concept of measure of central tendency.

**COURSE TITLE: BUSINESS COMMUNICATION – II**

CO1:-This subject gives exposure to writing skills to students in detail.

CO2:-Subject discusses different processes and considerations involved in writing of commercial letters and reports.

**COURSE TITLE: FOUNDATION COURSE II**

CO1:-Students understand the concept of Globalization, Liberalization and Privatization.

CO2:-Students get the knowledge of basic Human Rights.

**COURSE TITLE: FINANCIAL ACCOUNTING – II**

CO1:-Students learn concept of branch accounts, accounting for dependent branch.

CO2:-Students learn concept of department accounts, allotments of expenses and incomes and inter departmental transfers.

**COURSE TITLE: COMPUTER SKILLS - I**

CO1:-Students learn concept of computer hardware, RAM, ROM and different storage devices.

Students learn the operating systems.

CO2:-Students study MS- WORD, MS-Excel and internet services.

**SYBFMG – SEMESTER – III****COURSE TITLE: ENTREPRENEURIAL DEVELOPMENT**

CO1:-Student learn the concept of entrepreneur and entrepreneurship.

CO2:-Student study entrepreneurial project development.

**COURSE TITLE: CORPORATE ACCOUNTS – I**

CO1:-Students learn the final accounts of partnership.

CO2:-Students study the concept of piecemeal distribution of cash, insolvency of partner and maximum loss method.

**COURSE TITLE: DIRECT TAX – I**

CO1:-Student learn basis of charge and other concepts like assessment year, and annual value.

CO2:-Students learn different exclusions from total income.

**COURSE TITLE: MANAGEMENT ACCOUNTING**

CO1:-Student learn features, Scope, Importance, Functions, role of Management Accounting.

CO2:-Students learn Vertical Forms of Balance Sheet and Profit and Loss Account, Trend Analysis, Comparative Statement, Common Size Statement.

**COURSE TITLE: BUSINESS LAW**

CO1:-Student learn Indian Contract Act, 1872.

CO2:-Students law of indemnity, law of bailment, law of pledge and law of agency.

**COURSE TITLE: BUSINESS REGULATORY FRAMEWORK**

CO1:-Student study Industrial Disputes Act, 1947 and The Trade Union Act, 1926.

CO2:-Students learn the payment of Wages Act 1948, Payment of Bonus Act, 1965 and The Payment of Gratuity Act, 1972.

## SYBFMG – SEMESTER – IV

**COURSE TITLE: OFFICE MANAGEMENT**

CO1:-Student learn the concept of Office Accommodation and Environment, size, layout, safety and security measures related to office building.

CO2:-Students learn Kind of office machines used in office, Objectives and advantages of office manuals charts, preparation and play of manuals and charts.

**COURSE TITLE: I.T. IN MANAGEMENT**

CO1:-Student learn the concept of business process, classification of process and flow of business process.

CO2:-Students learn advantages and limitations of E Commerce, the role of Strategy in E Commerce, Value chains in E Commerce etc.

**COURSE TITLE: DIRECT TAX – II**

CO1:-Student learn clubbing of income.

CO2:-Students learn the treatment for set and carry forward of losses.

**COURSE TITLE: CORPORATE ACCOUNTS – II**

CO1:-Student learn to prepare final accounts of companies.

CO2:-Students learn the provisions related the Companies Act for redemption of Preference Shares.

**COURSE TITLE: CORPORATE LAW**

CO1:-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.

CO2:-Students learn Consumer Protection Act, 1986 & Competition Act 2002.

**COURSE TITLE: CORPORATE FINANCE**

CO1:-Students learn theories of capitalization and break even analysis.

CO2:-Student learn Function of Finance in a business enterprise, emergence of corporate finance, need for professional approach in managing corporate finance.

## TYBFMG – SEMESTER – V

### **COURSE TITLE: FINANCIAL MANAGEMENT – I**

CO1:-Student learn meaning, importance, scope and objectives of Financial Management.

CO2:-Students learn capital budgeting process and types of capital investment decisions.

### **COURSE TITLE: RESEARCH METHODOLOGY**

CO1:-Student learn objective, importance and types of research.

CO2:-Students learn different methods of primary data collection.

### **COURSE TITLE: CORPORATE ACCOUNTING- III**

CO1:-Student learn legal provisions related to banking regulation Act, 1949 related to accounts.

Students learn final accounts of Insurance accounts.

CO2:-Students learn the investment accounting related to debentures and preference shares.

### **COURSE TITLE: AUDITING – I**

CO1:-Student learn the basic concepts of Auditing, principles of audit integrity, types of Audit etc.

Students study audit planning procedures and documentation.

CO2:-Students learn auditing techniques such as audit sampling, test check, internal control.

Students learn the objectives and basic principles of internal audit.

### **COURSE TITLE: PERSONAL FINANCIAL PLANNING**

CO1:-Student learn the meaning of financial plan, components of financial plan and budgeting.

Students study aspects related to money management.

CO2:-Students learn various types of investments, risk return, active and passive investment strategies.

### **COURSE TITLE: BUSINESS ETHICS**

CO1:-Student learn the meaning, importance, theories and types of ethics.

CO2:-Students study business ethics in global economy.

## TYBFMG – SEMESTER – VI

### **COURSE TITLE: FINANCIAL MANAGEMENT – II**

CO1:-Students study the concept of optimal capital structure and types of leverages.

CO2:-Student learn the concepts like risk and return analysis, annualized returns, types of risk and expected returns.

**COURSE TITLE: ORGANIZATIONAL BEHAVIOUR**

CO1:-Student learn the concept and different models of organization behavior.

CO2:-Students study the concept of conflict management, sources of conflicts and process of conflict management.

**COURSE TITLE: CORPORATE ACCOUNTING – IV**

CO1:-Student learn the stand alone and consolidated financial statements.

CO2:-Students study the need for internal reconstruction and related company law provisions.

Students learn AS- 14 related to amalgamation and absorption.

**COURSE TITLE: AUDITING – II**

CO1:-Student learn the aspects related to audit of income and expenditure.

CO2:-Student learn the aspects related to audit of assets and expenses.

**COURSE TITLE: FINANCIAL REPORTING**

CO1:-Student learn the concept, objectives, importance and theories related to financial reporting.

CO2:-Student learn the concept of recognition and de-recognition of assets and liabilities and compound financial instruments.

**COURSE TITLE: PROJECT WORK**

CO1:-Student learn the practical aspects related to research methodology.

CO2:-Student learn to gather data and analysis of primary data and draft conclusions on the basis of that.

