

Elective Courses (EC)

Discipline Specific Elective(DSE) Courses

S.Y.B.COM – MANAGEMENT ACCOUNTING AND AUDITING

PROGRAM OBJECTIVES AND PROGRAM SPECIFIC OBJECTIVES

- **PROGRAM OBJECTIVES**

1. Students completing this course will be able to make out the difference between Management Accounting and Financial Accounting.
2. To know how to apply different managerial tools for the purpose of analyzing and interpreting the financial statements.
3. To understand the concept of Audit and Auditing.
4. To how to use the different audit techniques and procedures during the conduct of Audit.

- **PROGRAM SPECIFIC OBJECTIVES - SEMESTER III - INTRODUCTION TO MANAGEMENT ACCOUNTING**

1. To understand various ways of presentation of financial statements which will be used for the purpose of analyzing and interpretation.
2. To understand the concept of Accounting Ratios and to learn how to use various Accounting Ratios for measuring entity's liquidity, financial stability, efficiency, profitability and capital structure.
3. To know the concept of working capital and to learn how to estimate the working capital required for any entity during the course of business
4. To know the capital budgeting process and different capital budgeting methods which may be used for taking capital investment decisions.

- **PROGRAM SPECIFIC OBJECTIVES - SEMESTER IV - AUDITING**

1. To understand the difference between Auditing, Accounting and Investigation.
2. To know the different concepts associated with Audit and Auditing.
3. To understand the various types of Audit and their applicability.
4. To Know the applicability of Audit process, Audit techniques and Audit documentation

Elective Courses (EC)

Discipline Related Elective(DRE)Courses

F.Y.B.COM – COMMERCE

PROGRAM OBJECTIVES AND PROGRAM SPECIFIC OBJECTIVES

• **PROGRAM OBJECTIVES**

1. Students completing this course will be able to distinguish between different business objectives
2. To know the constituents of Business Environment.
3. Students completing this course will be able to classify between various services
4. To know the opportunities and to understand the challenges in service sector, logistics and online marketing

• **PROGRAM SPECIFIC OBJECTIVES - SEMESTER I - COMMERCE - I**

1. To know the concept of Business and Business environment
2. To understand the process of Business planning
3. To know the procedure of Project Planning and Business Unit Promotion
4. To Acquaint with the concept of Entrepreneur and its promotion

• **PROGRAM SPECIFIC OBJECTIVES - SEMESTER II – COMMERCE - II**

1. To understand the concept and scope of services and different strategies in the service sector
2. To know the concept and format of Retailing
3. To know the recent trends in service sector
4. To understand the concept and progress of E-commerce