

**Department of B.Com (Accounting & Finance)**  
**F.Y.B.Com (Accounting & Finance) Curriculum**

**COURSE OUTCOME**

**SEMESTER-I**

<b>Course Code</b>	<b>Course Title</b>	<b>Unit title</b>	<b>Learning Outcomes</b>
UGBAF101	Financial Accounting (Elements of Financial Accounting) – I	Unit I Accounting Standards Issued by ICAI and Inventory (Notional Hours 15)	The learner will be able to :- 1. Demonstrate the concept of accounting standard issued by ICAI. 2. Explain meaning, scope and purpose of Accounting standard 1,2 and 9. 3. Solve illustrations of AS1,2 and 9 4. Show the change policies AS1, Final Account AS2 and revenue recognition AS9. 5. Compute of valuation of inventory as on balance sheet date. 6. Apply FIFO and weighted average method for valuation of inventory.
		Unit II Final Accounts (Manufacturing concern) (Notional Hours 15)	The learner will be able to :- 1. Describe the capital expenditure, Revenue expenditure. 2. Explain the capital receipts and revenue receipts. 3. Prepare final accounts with revenue and expenditure accounts. 4. Solve exercise on final accounts with adjustments and closing entries.
		Unit III Departmental Accounts (Notional Hours 15)	The learner will be able to :- 1. Describe the meaning of departmental accounts. 2. Classify the expenses and receipts on different bases. 3. Solve exercise of departmental trading and profit and loss and balance sheet. 4. Determine the inter-departmental transfer at cost and invoice price.

		Unit IV Accounting For hire purchase (Notional Hours 15)	The learner will be able to :- 1. Discuss the meaning and concept of hire purchase accounting. 2. Examine the accounting for hire purchase transactions by asset purchase method based on full cash price. 3. Prepare journal entries and ledger account of hire purchase transactions. 4. Solve exercise on hirer and vendor with balance sheet.
<b>Course Code</b>	<b>Course Title</b>	<b>Unit title</b>	<b>Learning Outcomes</b>
UGBAF102	Cost Accounting (Introduction and Element of cost) – I	Unit I Introduction to Cost Accounting (Notional Hours 15 )	The learner will be able to :- 1. Describe Meaning and concepts of Cost accounting. 2. Differentiate between Cost accounting and Financial Accounting. 3. Classify of Cost on different bases. 4. Demonstrate the cost Allocation and Apportionment. 5. Explain the Coding system and essential of good Coding system.
		Unit II Material Cost (Notional Hours 15)	The learner will be able to :- 1. Demonstrate the concept of Material cost and Material control procedure. 2. Prepare a Stock ledger and Bin cards. 3. Measure the stock levels. 4. Compute Economic order quantity.
		Unit III Labour Cost (Notional Hours 15)	The learner will be able to :- 1. Explain the concept of Labour cost. 2. Examine the composition of labour cost. 3. Prepare labour cost records. 4. Compute Labour cost with overtime or idle time or as per incentive schemes.
		Unit IV	The learner will be able to :-

		Overheads (Notional Hours 15)	<ol style="list-style-type: none"> <li>1. State the concept of Overheads.</li> <li>2. Classify of overheads on different bases.</li> <li>3. Compute the overheads as per apportionment and absorption.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Unit title</b>	<b>Learning Outcomes</b>
UGBAF103	Financial Management-I	Unit I Introduction to Financial Management (Notional Hours: 12)	<p>The learner will be able to :</p> <ol style="list-style-type: none"> <li>1. Identify and explain the key elements of financial management.</li> <li>2. Evaluate alternative financing position.</li> <li>3. Demonstrate the function of financial management.</li> <li>4. Analyse knowledge of the value of money over time and its uses.</li> <li>5. Estimate the funding sources, instruments and market.</li> <li>6. Understand of the goals of the financial manger.</li> </ol>
		Unit II Concept in valuation (Notional Hours: 12)	<p>The learner will be able to :</p> <ol style="list-style-type: none"> <li>1. Describe why the time value of money is important when analysing a potential projects.</li> <li>2. Analyse the key term like present value, internal rate of retune future value, compound value.</li> <li>3. To apply the Techniques of discounting and Techniques of compounding.</li> <li>4. Identify the variable that is used to calculate the time value of money.</li> <li>5. Utilize interest factor tables in order to calculate the present or future values.</li> <li>6. Understand how to calculate the present value and future value of an annuity.</li> <li>7. Solve the practical problem on time value of money.</li> </ol>
		Unit III Leverage (Notional Hours: 12)	<p>The learner will be able to :</p> <ol style="list-style-type: none"> <li>1. Explain the term of leverage and capital structure.</li> <li>2. To examine the firm's business risk and financial risk.</li> </ol>

			<ol style="list-style-type: none"> <li>3. Evaluate a graph the premium for financial risk and business risk at differentiate debt levels.</li> <li>4. Determine the extent that capital structure varies across industries, individual firms in each industry, and different companies.</li> <li>5. Analyse the firm's optimal capital structure.</li> <li>6. To solve the practical problem on firm's financial risk and operating risk.</li> </ol>
		<p>Unit IV Types of financing (Notional Hours 12)</p>	<p>The learner will be able to :</p> <ol style="list-style-type: none"> <li>1. Demonstrate of the finance function and basic financial environment and institution.</li> <li>2. Analyse the overall role and importance of the finance function.</li> <li>3. Explain the key term like shot term finance certificate of deposit, commercial paper, letter of credit and Treasury bill etc.</li> <li>4. Identify and evaluate the necessary tools to use in managing a company's net daily cash position.</li> <li>5. Describe the basic function of lease financing and higher purchase financing.</li> <li>6. Analyse the various types of financing short term and long term financing.</li> </ol>
		<p>Unit V Cost of Capital (Notional Hours 12)</p>	<p>The learner will be able to :</p> <ol style="list-style-type: none"> <li>1. Explain what is meant by firm's cost of capital.</li> <li>2. Define and calculate the component cost of debt and preferred stock.</li> <li>3. Identify some of the factors that affect the overall, composite cost of capital.</li> <li>4. Analyse some problem areas in estimating the cost of capital.</li> <li>5. Evaluate the factors that affect the cost of capital.</li> <li>6. Distinguish between those factors that can and cannot be controlled by the company.</li> <li>7. To solve the practical problem on cost of capital how to calculate the cost of debt, cost of equity, and WACC.</li> </ol>

<b>Course Code</b>	<b>Course Title</b>	<b>Unit title</b>	<b>Learning Outcomes</b>
UGBAF104	Business Communication – I	Unit I Theory of Communication (Notional Hours:15)	The learner will able to : <ol style="list-style-type: none"> <li>1. Design emergence of Communication as a key concepts in the Corporate World.</li> <li>2. Understand the impact of technological advancements on communications.</li> <li>3. Analyse the roles of channels and objectives of communication.</li> <li>4. Forecast various chains of operations.</li> </ol>
		Unit II Obstacles to Communication in Business World. (Notional Hours:15)	The learner will able to : <ol style="list-style-type: none"> <li>1. Understand the problems in communication and barriers to communication.</li> <li>2. Analyse ways to overcome different barriers.</li> <li>3. Prepare a diagrammatically explain various importance of listening skills.</li> <li>4. Understand the good listening skills.</li> <li>5. Forecast methods and modes of communication.</li> </ol>
		Unit III Business Correspondence (Notional Hours:15)	The learner will able to : <ol style="list-style-type: none"> <li>1. Understand the principles of effective E-mail Writing.</li> <li>2. Analyse different parts, structure and layouts of business letter writing.</li> <li>3. Understand surrogate advertising.</li> <li>4. Understand the human rights violations and discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace.</li> <li>5. Analyse the piracy, insurance and child labour practices.</li> </ol>

		Unit IV Language and Writing Skills. (Notional Hours:15)	The learner will be able to : 1. Exemplify developing an idea, using appropriate linking devices etc. 2. Prepare a flow chart and interpretation of technical data. 3. Prepare a strategy cohesion and coherence self editing. 4. Evaluate tenses and subject verb agreement.
<b>Course Code</b>	<b>Course Title</b>	<b>Unit title</b>	<b>Learning Outcomes</b>
UGBAF105	Foundation Course I	Unit I Overview of Indian Society (Notional Hours: 12)	The learner will be able to- 1. Evaluate religion variations according to rural, urban and tribal. 2. Apply the methods of distribution according to caste and religion. 3. Understand the meaning of multicultural diversity of Indian Society. 4. Analyse demographic composition of Indian Society. 5. Design the concept of linguistic diversity. 6. Understand the concept of diversity as difference.
		Unit II Concept of disparity-I (Notional Hours: 12)	The learner will be able to- 1. Understand the concept of disparity. 2. Understand the concept of inequality. 3. Analyse the inequality faced by the people with disabilities. 4. Compare and contrast between caste system and estate system. 5. Forecast the consequences of social class.
		Unit III Concept disparity-II (Notional Hours: 12)	The learner will be able to- 1. Evaluate practical steps for combating communalism. 2. Summarize the remedies of constitutional safeguards. 3. Analyse the causes of communalism in India. 4. Justify use of ideology based on communalism. 5. Design the forms of Regionalism.
		Unit IV Constitution of India (Notional Hours 12)	The learner will be able to- 1. Exemplify role of the Constitution. 2. Prepare a flow chart of basic structure of Constitution.

			<ol style="list-style-type: none"> <li>3. Analyse the philosophy of the Constitution.</li> <li>4. Evaluate the Preamble of the Constitution.</li> </ol>
		<b>Unit V</b> <b>Significant Aspects</b> <b>Of political Processes</b> (National Hours 12)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Prepare a flow chart of legislature.</li> <li>2. Prepare a flow chart of Panchayat Raj Structure.</li> <li>3. Analyse the functions of ZillaParisad.</li> <li>4. Summarize local government in urban areas.</li> <li>5. Evaluate the participation of women in politics.</li> <li>6. Understand the party system in Indian Politics.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Unit title</b>	<b>Learning Outcomes</b>
UGBAF106	Commerce I	<b>Unit I</b> <b>Business and its</b> <b>environment</b> (Notional Hours:15)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Design business objectives and dynamics of business.</li> <li>2. Evaluate business and its environment.</li> <li>3. Understand types of business environment.</li> <li>4. Analyse environment, its importance and factors.</li> <li>5. Study PESTEL analysis and SWOC.</li> </ol>
		<b>Unit II</b> <b>Business and society</b> (Notional Hours: 15)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Design business and ethics its nature and scope.</li> <li>2. Understand ethical dilemmas corporate culture and ethical climate.</li> <li>3. Study development of business entrepreneurship.</li> <li>4. Analyse consumerism and consumer protection.</li> <li>5. Evaluate consumerism in India.</li> </ol>
		<b>Unit III</b> <b>Contemporary issues</b> (Notional Hours: 15)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Understand corporate social responsibility and corporate governance.</li> <li>2. Remember responsibility of business ecology and business carbon credit.</li> <li>3. Analyse social audit its evolution and benefits.</li> <li>4. Study social audit versus commercial audit.</li> </ol>

		Unit IV International environment (Notional Hours 15)	The learner will be able to- 1. Design strategies for going global. 2. Understand foreign trade in India balance of trade FDI investment flows and its implications for Indian industries. 3. Study managing changes in business environment.
<b>Course Code</b>	<b>Course Title</b>	<b>Unit title</b>	<b>Learning Outcomes</b>
UGBAF107	Business Economics-I	Unit I Introduction to Business Economics (Notional Hours: 10)	The learner will be able to- 1. Evaluate concept of law of demand and law of supply strategy of an economics. 2. Compare different concept of functional and marginal relations. 3. Carry out microeconomic analysis based on fundamental hypothesis. 4. Demonstrate an understanding of the concepts of scarcity and opportunity cost. 5. Use marginal analysis to evaluate tradeoffs and make decisions. 6. Understand basic tools opportunity cost principle-incremental and marginal concepts. 7. Explain basic economic relations-functional relations, total average and marginal relations. 8. Define the basic concept in microeconomic theory.
		Unit II Demand Analysis (Notional Hours: 10)	The learner will be able to- 1. Develop pricing strategies based on elasticity's. 2. Justify goods with respect to the values of income and cross price elasticity's. 3. Analyze aggregate demand and aggregate supply including derivation of aggregate supply and aggregate demand as well as short and long run comparisons. 4. Calculate price income and cross elasticity. 5. Solve producer's profit maximization problem. 6. Show graphically profit maximizing firm's production level. 7. Describe the significance of incentives in the decision making process.

			<ol style="list-style-type: none"> <li>8. Explain nature of demand curve under different markets.</li> <li>9. Discuss meaning significance types and measurement of elasticity of demand.</li> </ol>
		<p><b>Unit III</b>  Supply and production decisions and cost of production  (Notional Hours: 15)</p>	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Develop cost output relationship in the short run and long run with hypothetical numerical problems to be discussed.</li> <li>2. Prioritize key attributes of oligopoly collusive and non-collusive oligopoly market.</li> <li>3. Examine the short run supply decision of the firm by the analysis of short run cost functions.</li> <li>4. Apply practical examples to cartels and price leadership model.</li> <li>5. Describe role of public policy intervention in cases where markets fails to perform optimally.</li> <li>6. Discuss accounting cost, economic cost, implicit and explicit cost, fixed and variable cost, total average and marginal cost.</li> <li>7. Explain cost output relationship in the short run and long run.</li> </ol>
		<p><b>Unit IV</b>  Market structure and pricing practices  (Notional Hours: 15)</p>	<p>The learner will be able to-</p> <ol style="list-style-type: none"> <li>1. Develop case studies on how pricing methods are used in business world.</li> <li>2. Debate over role of advertising topics to be taught using case studies from real life examples.</li> <li>3. Solve the profit maximization problem of the firm operating in perfectly competitive market.</li> <li>4. Discuss perfect competition and monopoly and pricing and output decisions under imperfect competition.</li> <li>5. Explain cost oriented pricing methods cost plus pricing marginal cost pricing markup pricing discriminating pricing multiproduct pricing and transfer pricing.</li> <li>6. Define market and lists market types.</li> </ol>

## SEMESTER-II

<b>Course Code</b>	<b>Course Title</b>	<b>Unit title</b>	<b>Learning Outcomes</b>
UGBAF201	Financial Accounting-II	Unit I Accounting from Incomplete Records (Notional Hours15 )	The learner will be able to :- <ol style="list-style-type: none"> <li>1. Present a Compare and contrast of single and double entry system.</li> <li>2. Prepare of Final accounts of proprietary trading conversion.</li> <li>3. Solve an exercise of final accounts as per conversion method.</li> </ol>
		Unit II Consignment Accounts (Notional Hours 15)	The learner will be able to :- <ol style="list-style-type: none"> <li>1. Prepare accounting for consignment transactions.</li> <li>2. Determine valuation of stock.</li> <li>3. Solve exercise of invoicing of goods at higher price.</li> <li>4. Calculate the overriding commission and normal/ abnormal losses.</li> </ol>
		Unit III Branch Accounts (Notional Hours 15)	The learner will be able to :- <ol style="list-style-type: none"> <li>1. Explain and discuss the meaning and classification of Branch accounting.</li> <li>2. Solve exercise of debtor's method Branch accounting.</li> <li>3. Prepare branch accounting with the help of stock debtor's method.</li> </ol>
		Unit IV Fire Insurance Claims (Notional Hours 15 )	The learner will be able to :- <ol style="list-style-type: none"> <li>1. Compute of loss of stock by Fire.</li> <li>2. Calculate of claim as per the insurance policy.</li> <li>3. Determine loss of profit and consequential loss.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Unit title</b>	<b>Learning Outcomes</b>
UGBAF202	Auditing	Unit I : Introduction to Auditing (Notional Hours: 15)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Remember the concept of Auditing.</li> <li>2. Understand the errors and frauds.</li> <li>3. Detect the errors and its kind.</li> <li>4. Analyses primary and secondary expression of opinion.</li> <li>5. Evaluate principles of Auditing</li> </ol>

		Unit II : Audit Planning, Procedure and Documentation (Notional Hours: 15)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Remember the sources of Audit planning.</li> <li>2. Understand the meaning and objectives of Audit planning.</li> <li>3. Instruct before commencing work of Audit</li> <li>4. Analyses the importance of Audit papers.</li> <li>5. Evaluate the Audit notebook.</li> <li>6. Prepare the Audit programme.</li> </ol>
		Unit III : Auditing technique (Notional hours 15)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Remember the concept of Audit sampling.</li> <li>2. Understand the meaning and concept of internal control</li> <li>3. Apply the Test Checking and Routine checking.</li> <li>4. Evaluate the sample audit.</li> <li>5. Evaluate internal check and internal control.</li> <li>6. Prepare the factors of Test checking.</li> </ol>
		Unit IV : Internal Audit (Notional hours 15)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Memories the concept of Internal Audit</li> <li>2. Apply the Principals of Internal Audit.</li> <li>3. Analyses the internal control</li> <li>4. Evaluate the usefulness of internal Audit.</li> <li>5. Prepare Internal audit and Internal check</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Unit title</b>	<b>Learning Outcomes</b>
UGBAF203	Innovative Financial Services	Unit I Introduction to Traditional Financial Services (Notional Hours: 15)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Discuss theoretical base of Financial Services Functions, Constituents Growth and problems.</li> <li>2. Describe term Factoring its types, cost advantages and disadvantages.</li> <li>3. Describe term forfeiting its process, benefits and drawback.</li> <li>4. Compare Factoring and Forfeiting.</li> <li>5. Distinguish between Factoring and Bill Discounting in receivable Management.</li> </ol>

		Unit II Issue Management and Securitization (Notional Hours: 15)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Summarise Issue Management and Intermediaries.</li> <li>2. Describe roles of Merchant Bankers, Lead Manager, underwriters, Bankers to an Issue and Brokers to an issue.</li> <li>3. Understand the concept of Stock broking, Foreign Broker and Derivative trading.</li> <li>4. Diagrammatically explain various process of Securitization.</li> <li>5. Explain new guidelines on securitization.</li> </ol>
		Unit III Financial Services and Its Mechanism (Notional Hours: 15)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Summarize Lease Finance, Types and legal aspects of Leasing.</li> <li>2. Schematically/diagrammatically elaborate Hire Purchase.</li> <li>3. Explain Housing Finance Industry.</li> <li>4. Discuss National Housing bank, Major issues housing Finance in India.</li> <li>5. Study venture capital investment.</li> </ol>
		Unit IV Consumer Finance and Credit rating (Notional Hours 15)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Exemplify on types consumer finance in India.</li> <li>2. Discuss growth of plastic money service in India.</li> <li>3. Discuss on prevention on of fraud on misuse of plastic money.</li> <li>4. Study consumer protection and Indian scenario.</li> <li>5. Schematically/diagrammatically elaborate Credit rating agencies in India</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Unit title</b>	<b>Learning Outcomes</b>
UGBAF204	Business Communication – II	Unit I Presentation skills (Notional Hours:15)	The learner will able to : <ol style="list-style-type: none"> <li>1. Design emergence of Communication as a key concepts in the Corporate World.</li> <li>2. Understand the impact of technological advancements on communications.</li> <li>3. Analyse the roles of channels and objectives of communication.</li> </ol>

			4. Forecast various chains of operations.
		Unit II Group Communication (Notional Hours:15)	The learner will able to : <ol style="list-style-type: none"> <li>1. Understand the problems in communication and barriers to communication.</li> <li>2. Analyse ways to overcome different barriers.</li> <li>3. Prepare a diagrammatically explain various importance of listening skills.</li> <li>4. Understand the good listening skills.</li> <li>5. Forecast methods and modes of communication.</li> </ol>
		Unit III Business Correspondence (Notional Hours:15)	The learner will able to : <ol style="list-style-type: none"> <li>1. Understand the principles of effective E-mail Writing.</li> <li>2. Analyse different parts, structure and layouts of business letter writing.</li> <li>3. Understand the Importance Business Correspondence advertising.</li> <li>4. Understand the Trade Letters.</li> </ol>
		Unit IV Language and Writing Skills. (Notional Hours:15)	The learner will able to : <ol style="list-style-type: none"> <li>1. Understand the Writing developing an idea, using appropriate linking devices etc.</li> <li>2. Prepare a flow chart and interpretation of technical data.</li> <li>3. Prepare a Reports self editing.</li> <li>4. Evaluate the Summarisation.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Unit title</b>	<b>Learning Outcomes</b>
UGBAF205	Foundation Course II	Unit I Globalization and Indian Society (Notional Hours: 12)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Evaluate the agricultural reforms.</li> <li>2. Apply the policy of “lean and mean” on the employability in the organization.</li> <li>3. Understand the impact of globalization.</li> <li>4. Analyse a phenomenal increase in farmer’s suicide over the years.</li> <li>5. Analyse the concept of liberalization, privatization and globalization.</li> </ol>

			6. Evaluate the knowledge to solve problems related to employability in the organization.
		Unit II Human Rights (Notional Hours: 12)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Create the concept of Human Rights.</li> <li>2. Evaluate Universal declaration of Human Rights.</li> <li>3. Analyse evolution of Human Rights.</li> <li>4. Apply 30 articles of UDHR.</li> <li>5. Understand Fundamental Rights in the Constitution.</li> </ol>
		Unit III Ecology (Notional Hours: 12)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Evaluate the components of environment and ecology.</li> <li>2. Understand the concept of Sustainable Development.</li> <li>3. Analyse the structure and function of the ecosystem.</li> <li>4. Justify the interrelationships of environment components.</li> <li>5. Design the concept of environment and ecology.</li> </ol>
		Unit IV Understanding Stress and Conflict (Notional Hours 12)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Understand the agents of socialization.</li> <li>2. Analyse the sources of conflicts.</li> <li>3. Evaluate the levels of conflict.</li> <li>4. Apply values in individual development.</li> </ol>
		Unit V Managing Stress and Conflict in Contemporary Society (National Hours 12)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Apply different strategies for coping with conflicts.</li> <li>2. Evaluate several approaches to minimise stress.</li> <li>3. Apply Maslow's theory of self actualization.</li> <li>4. Understand the types of conflicts.</li> <li>5. Analyse different methods of responding to conflicts.</li> </ol>

<b>Course Code</b>	<b>Course Title</b>	<b>Unit title</b>	<b>Learning Outcomes</b>
UGBAF206	Business Law- I (Business Regulatory Framework)	Unit 1 Indian contract act 1872, Part – I & II (Notional Hours: 15)	The Learner will be able to: <ol style="list-style-type: none"> <li>1. Understand the objectives of contract act</li> <li>2. Understand the scope of Contract act</li> <li>3. Describe features of the contract.</li> <li>4. Comparison between Agreement &amp; Contract.</li> <li>5. Understand the essential of Proposal.</li> <li>6. Understand the essential of acceptance.</li> <li>7. Explain the concept of consideration, Capacity to contract.</li> <li>8. Cite relevant cases laws</li> </ol> <ol style="list-style-type: none"> <li>1. Describe a concept of consent, undue influence, misrepresentation, fraud.</li> <li>2. Classify the various form of void agreement along with their exception.</li> <li>3. Describe Contingent contract, Quasi Contract,</li> <li>9. Describe the breach of contract &amp; remedies for breach of contract.</li> </ol>
		Unit 2 The sale of goods act. 1930 (Notional Hours: 15)	The Learner will be able to: <ol style="list-style-type: none"> <li>1. Understand the objectives of sale of good act.</li> <li>2. Understand the scope &amp; development of sale of good act.</li> <li>3. Classify between sale and contract of sale.</li> <li>4. Explain the procedure for formation of contract of sale.</li> <li>5. Explain the concept of condition and warranty.</li> <li>6. Describe the principle of caveat Emptor.</li> <li>7. Describe the rights of unpaid seller.</li> </ol>
		Unit 3 The Negotiable Instrument (amended) act 2015 (Notional Hours: 15)	The Learner will be able to <ol style="list-style-type: none"> <li>1. Understand the objectives of Negotiable Instrument amended act.</li> <li>2. Understand scope &amp; development of Negotiable Instrument act.</li> <li>3. Describe the features of promissory notes, BOI, cheque.</li> <li>4. Understand the procedure of Section 138, cheque bounce.</li> <li>5. Explain the concept of noting and protest &amp; right of holder in Due course.</li> </ol>

		Unit 4 The Consumer Protection act, 1986 (Notional Hours: 15)	The Learner will be able to: <ol style="list-style-type: none"> <li>1. Understand the objective consumer protection.</li> <li>2. Understand the scope &amp; development of consumer protection act.</li> <li>3. Describe the concept of deficiency services &amp; defective goods.</li> <li>4. Identify the Unfair trade practices.</li> <li>5. Identify the Restrictive trade practices.</li> </ol>
<b>Course Code</b>	<b>Course Title</b>	<b>Unit title</b>	<b>Learning Outcomes</b>
UGBAF207	Business Mathematics	Unit I Ratio , Profit and Loss (Notional Hours: 15)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Define ratio, proportion and variation and its types.</li> <li>2. Recognize and apply ratios and proportions to solve real – life problems.</li> <li>3. Explain how to calculate profit and loss.</li> <li>4. Solve problems involving cost price, selling price, trade discount and cash discount.</li> <li>5. Understand the concept of brokerage.</li> </ol>
		Unit II Interest and Annuity (Notional Hours: 15)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Understand what simple, compound interest is and how it is calculated.</li> <li>2. Know when interest is earned and paid.</li> <li>3. Use simple and compound interest to do business calculations such as value of money , present value and future value and be able to differentiate which math method should be used for different problems.</li> <li>4. Describe Future and Present value of various annuities based on the information given.</li> <li>5. Understand the difference between Stated annual rate and effective annual rate.</li> </ol>
		Unit III Shares and Mutual Funds (Notional Hours: 15)	The learner will be able to- <ol style="list-style-type: none"> <li>1. Define shares and its types. Solve examples on it.</li> <li>2. Identify and describe the terms and concepts associated with mutual fund investment.</li> </ol>

			3. Solve examples on mutual fund.
		Unit IV Introduction to Statistics (Notional Hours: 15)	The learner will be able to- <ul style="list-style-type: none"> <li>1. Define statistics and its basic concepts.</li> <li>2. Understand importance and applications of statistics.</li> <li>3. Define data and its types.</li> <li>4. Understand organisation and presentation of data.</li> <li>5. Explain tabular and graphical representation of data.</li> </ul>