

Bachelor of Commerce (BCom)

Course Overview Institution: St. Anne's First Grade College for Women

Program Duration: 3 Years (6 Semesters)

Semester 2

Cost Accounting:

This course introduces the principles and methods of cost accounting used for planning, controlling, and decision-making in business. Topics include cost classification, cost sheet preparation, material and labor costing, overhead allocation, marginal costing, and standard costing. Students will learn how to analyze and control costs to improve business efficiency.

Business Environment:

This course provides an understanding of the external and internal factors affecting business operations. Students will study economic, political, legal, social, technological, and global environments. The course emphasizes how these factors influence business strategies, policies, and decision-making.

Corporate Accounting:

This course focuses on accounting practices specific to corporate entities. Topics include share capital, debentures, company final accounts, amalgamation, absorption, internal reconstruction, and valuation of goodwill and shares. Students will gain practical skills in preparing corporate financial statements in compliance with legal requirements.

Quantitative Techniques:

This course covers mathematical and statistical tools essential for business analysis and decision-making. Topics include probability, correlation and regression, linear programming, time series analysis, and hypothesis testing. Students will learn how to apply these techniques to solve real-world business problems.

Environmental Studies:

This course introduces students to the concepts of ecology, biodiversity, environmental pollution, and sustainable development. It emphasizes the importance of environmental conservation and the role of individuals and businesses in protecting the environment. Students will also learn about environmental laws and green practices.