



**GALGOTIAS UNIVERSITY**  
**SCHOOL OF FINANCE AND COMMERCE**  
**DEPARTMENT OF FINANCE AND COMMERCE**

**University Vision**

"To be known globally for value-based education, research, creativity and innovation"

**University Mission**

- Establish state-of-the-art facilities for world class education and research.
- Collaborate with industry and society to align the curriculum,
- Involve in societal outreach programs to identify concerns and provide sustainable ethical solutions.
- Encourage life-long learning and team-based problem solving through an enabling environment.

**School Vision**

"To be one amongst the well-known Finance and Commerce institutions globally that imparts value-based, rigorous and inter-disciplinary education"

**School Mission**

1. To nurture aspiring professionals in the area of Finance and commerce by providing strong fundamental knowledge of the subject and its linkages with other areas of study
2. To enable learners to understand the dynamic and ever-changing socio-economic and technological Environment and to comprehend its impact on Business through innovative pedagogical approaches such as case studies and simulations etc.
3. To foster a culture of learning, innovation, collaboration and research through individual and team-based exercises such as book reviews, group discussion and role plays etc.



**Programme Name: Bachelor of Business Administration (Financial Investment Analysis)**

**Program Outcomes (PO's):**

**PO 1: Accounting and Financial Knowledge**

Apply the knowledge of Accounting and Finance to solve real business issues.

**PO 2: Project Management and Finance**

Apply knowledge related to the field of finance in project management as an entrepreneur/a team member/a team leader to manage projects in multidisciplinary environments.

**PO 3: Problem Analysis**

Identify, formulate, and analyze commerce and financial issues reaching validated conclusions based on data.

**PO 4: Exploring Alternate Solutions**

Explore alternate solutions for financial issues and develop systems and processes that meet the specified needs of business with appropriate consideration for social, cultural, economic and financial issues.

**PO 5: IT and Statistical Tools Usage**

Select, and apply appropriate modern management & IT tools, techniques and resources including prediction & modelling to financial activities.

**PO 6: The Managers and Society**

Apply the contextual knowledge to assess the issues related to society, health, safety, law, and culture pertaining to business management practices.

**PO 7: Sustainability, Growth and Development**

Apprehend and visualize the impact of financial decisions in societal and environmental context and demonstrate the knowledge of sustainable growth and development.

**PO 8: Ethics and Professional Integrity**

Imbibe and commit to professional ethics of financial management practices.

**PO 9: Leadership and Motivation**

Function effectively as a motivated individual/a member/a leader in diverse business settings

**PO 10: Effective Communication**

Communicate effectively with business community and with society at large.

**Program Educational Objectives (PEOs)**

**PEO 1:** Graduates shall be capable of developing an independent and Critical thinking by making a positive contribution to business, trade and industry in the national and global context.

**PEO 2:** Graduates will exhibit a solid foundation to pursue professional careers and take up post graduate level learning opportunities.

**PEO 3:** Graduates would initiate and build upon entrepreneurial ventures or demonstrate entrepreneurship for their employer organizations.



## Program Specific Outcomes (PSOs)

On completion of the BBA (FIA) program the students will be able to

**PSO1:** Recognize the need for adapting to change and become ethically and socially aware and have the aptitude and ability to engage in independent and life-long learning in the broadest context of socio-economic, technological and global change.

**PSO2:** Perform an In-depth Financial analysis by using appropriate technical knowledge and customized financial software

## Sample Course Outcomes

BBAF1001: ENVIRONMENTAL SCIENCE

Course Description: This course trains the students to acquire awareness of the total environment and its allied problems. To gain a variety of experiences and acquire a basic understanding of environment i.e., physical, biological, social and cultural aspects of life. To inculcate a set of values and feelings of concern among children about environmental issues.

### Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the implications of life style on the environment.
2. Determine major elements of ecosystem and bio-diversity.
3. Analyze the causes of catastrophic geological hazards.
4. Analyze the environmental degradation in the form of pollution on the planet.
5. Determine personally and professionally to preventing and rectifying environmental problems caused by pollution.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction to Financial Accounting</b> Introduction to Financial Accounting: Accounting as an Information System, Importance and Scope, Limitations; Users of accounting information, Concepts, Principles and Conventions: Generally Accepted Accounting Principles; The Accounting Equation; Nature of Accounts, Types of books (Primary and Secondary) and Rules of Debit and Credit; Recording Transactions in Journal; Preparation of Ledger Accounts; Opening and Closing Entries; Preparation of Trial Balance	10



<p><b>Unit II: Preparation of Financial Statements</b> Preparation of Financial Statements: Trading Account, Profit &amp; Loss Account and Balance Sheet, Adjustment Entries, understanding contents of financial statements of a joint-stock company as per the Companies Act 2013; Understanding the contents of annual report of a company, Preparation of cash flow statement as per AS-3 (revised).</p>	10
<p><b>Unit III: Indian Accounting Standards (Ind-AS)</b> Concept, benefits, the procedure for issuing Ind-AS in India, salient features of Ind-AS issued by ICAI; International Financial Reporting Standards (IFRS): Main features, uses, and objectives of IFRS, IFRS issued by IASB and concept of harmonization and convergence, the obstacle in harmonization and convergence, suggestions for increased convergence and harmonization.</p>	10
<p><b>Unit IV: Financial Statement Analysis</b> Financial Statement Analysis: Objective of financial statement analysis, sources of information; Techniques of financial statement analysis: Horizontal analysis, Vertical analysis, and Ratio Analysis; Financial Ratios: Meaning and Usefulness of Financial Ratios. Analysis of ratios from the perspective of Stakeholders like Investors, Lenders, and Short-term Creditors. Liquidity Ratios, Solvency Ratios, Profitability Ratios, and Turnover Ratios; Limitation of ratio. Analyzing the power of ratios in forecasting business failures using Altman Z-score, multiple discriminant analysis and decision-tree analysis</p>	5
<p><b>Unit V: Financial Ratios</b> Financial Ratios: Meaning and Usefulness of Financial Ratios. Analysis of ratios from the perspective of Stakeholders like Investors, Lenders, and Short-term Creditors. Liquidity Ratios, Solvency Ratios, Profitability Ratios, and Turnover Ratios; Limitation of ratio. Analyzing the power of ratios in forecasting business failures using Altman Z-score, multiple discriminant analysis and decision-tree analysis</p>	5

**Text Books:**

1. Madhu, V., (2012). Financial and Management Accounting. Excel Books, New Delhi.
2. Tulsian, P.C. (2012) Financial Accounting, Pearson.

**Reference books and supplementary resources:**

1. Maheshwari, S.N. & Maheshwari, S.K., Financial Accounting for B. Com., CA, CS.
2. ICWA (Foundation) Courses, Vikas Publishing House Pvt. Ltd.
3. Ghosh, T.P., Financial Accounting for Managers, Taxmann Allied Services (P) Ltd.
4. Balwani, Nitin, Accounting and Finance for Managers.
5. Gupta, Ambrish: Financial Accounting for Management.
6. Bhattacharyya, Asish K., Financial Accounting for Business Managers.
7. Jain, S.P. & Narang, K.L., Advanced Accountancy.

