



**JHARKHAND**  
**Rai University**

**Bachelor of Commerce**  
**(Taxation)**

Batch: 2025 - 2029

Syllabus

## **Vision**

To evolve as an institute of academic excellence and develop students who serve the society by being a leading center of knowledge creation and communication in the area of commerce and management.

## **Mission**

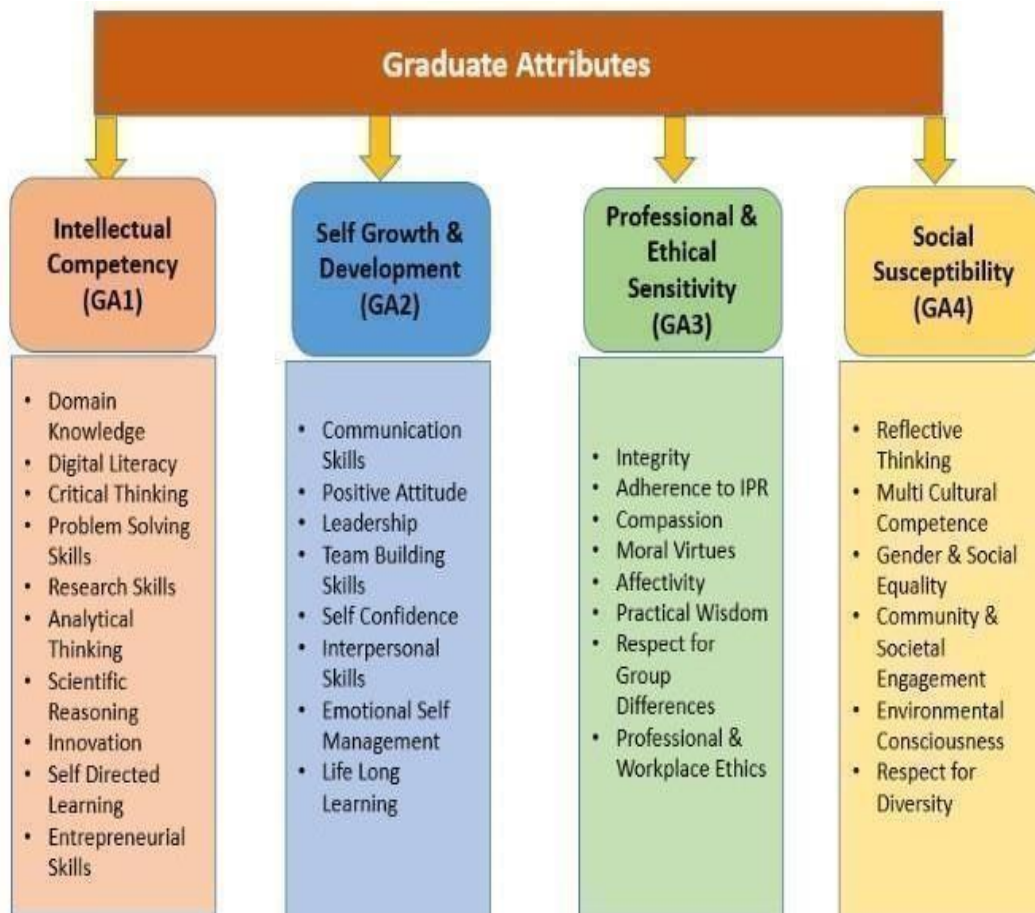
To educate and equip diverse group of students with the analytical ability, management perspectives, knowledge and skills required to deal with the challenges of today's global business environment. Encourage academic research, innovative thinking & self-employment through entrepreneurship. To make each student proficient in synthesizing/analyzing information and be ethical, socially responsible, and just when making business decisions.

# Graduate Attributes

Jharkhand Rai University is a mecca of transformative education which strongly believes in the holistic development of students. The university provides the cutting-edge of holistic learning to develop promising youngsters into leaders of tomorrow with globally relevant, future-ready and actionable intelligence. The objective of the Department is to make each student proficient in synthesizing/analysing information and be ethical, socially responsible, and just when making decisions. JRU ensures inclusive and equitable quality education and promote lifelong learning opportunities for all.

**Every graduate of the Department will be developed to possess the following attributes:**

1. Intellectual Competency
2. Self-Growth & Development
3. Professional & Ethical Sensitivity
4. Social Susceptibility



## **Program Educational Objectives (PEO)**

**PEO 1:** To equip students with a deep understanding of taxation principles, laws, and regulations

**PEO 2:** Cultivation of critical thinking skills and adaptability to enable students to navigate the dynamic and intricate landscape of tax laws and regulations effectively.

**PEO 3:** To develop essential skills & decision-making ability to undertake entrepreneurial ventures

**PEO 4:** Creating Professional with Social Sensitivity and instill an understanding of the ethical and legal responsibilities associated with taxation practices

**PEO 5:** Develop a strong base to facilitate the students to pursue professional career or take up higher learning courses.

## **Program Outcome (PO)**

On successfully completing the B.COM program the student will be able to:

**PO1:** Develop competency & Conceptual clarity of taxation principles, laws, and regulations.

**PO2:** Ability to address complex tax scenarios and provide effective tax solutions

**PO3:** Demonstrate an ability to identify business opportunities, create Business plan & undertake entrepreneurial ventures

**PO4:** Exhibit an understanding and application of ethical principles and adherence to professional standards and regulatory frameworks in their careers.

**PO5:** Decision making ability & strong foundation to pursue professional career or take up higher learning courses

## Mapping of PEO and PO

POs	PEOs				
	PEO 1	PEO 2	PEO 3	PEO 4	PEO 5
<b>PO 1</b>	<b>3</b>	<b>2</b>			
<b>PO 2</b>		<b>3</b>	<b>2</b>		
<b>PO 3</b>	<b>3</b>	<b>2</b>	<b>1</b>		
<b>PO 4</b>				<b>3</b>	
<b>PO 5</b>					<b>3</b>

### Course Component of B.COM program having Credits

3 Year Course		
Category	Required Number of Credit	Credit Offered
Discipline Specific Courses-Core/Major	60	66
Discipline Specific Courses-Minor	24	32
Multidisciplinary Courses	9	9
Ability Enhancement Course- Compulsory	8	8
Skill Enhancement Course- Compulsory	9	9
Common Value-Added Courses	6	8
Summer Internship	4	4
<b>Total</b>	<b>120</b>	<b>136</b>
4 Year Course		
Category	Required Number of Credit	Credit Offered
Discipline Specific Courses-Core/Major	80	86
Discipline Specific Courses-Minor	32	40
Multidisciplinary Courses	9	9
Ability Enhancement Course- Compulsory	8	8
Skill Enhancement Course- Compulsory	9	9
Common Value-Added Courses	6	8
Summer Internship	4	4
Dissertation/ Research Project	12	12
<b>Total</b>	<b>160</b>	<b>176</b>

## COURSE SCHEME

### BCOM 2025 - 2029

#### Choice Based Credit System

#### SEM 1

NSQF/National Credit Framework (NCrF) Credit levels	Code	Subject	L	T	P	Credits
<b>LEVEL 4.5</b>	<b>Discipline Specific Courses/ Major Courses-Compulsory</b>					
	32ACC101	Managerial Economics	4	0	0	4
	32ACC102	Financial Accounting-I	4	0	0	4
	<b>Minor Courses-Compulsory</b>					
	32ACC103	Public Finance & Taxation	4	0	0	4
	<b>Multidisciplinary Courses</b>					
	32AMDC101	Environmental Management	3	0	0	3
	<b>Ability Enhancement Course- Compulsory</b>					
	32AAEC101	Functional English	2	0	0	2
	<b>Common Value-Added Courses</b>					
	32AVAC101	Character Building & Holistic Development of Personality-I (Mental & Spiritual Health)	2	0	0	2
						<b>22</b>
	<b>SEM 2</b>					
	<b>Discipline Specific Courses/ Major Courses-Compulsory</b>					
	32ACC104	Financial Accounting -II	4	0	0	4
	32ACC105	Corporate Law	4	0	0	4
	<b>Minor Courses-Compulsory</b>					
	32ACC106	Quantitative techniques for Business	4	0	0	4
	32ACC107	Income Tax: Law and Practice-I	4	0	0	4
	<b>Multidisciplinary Courses</b>					
	32AMDC102	Non-Commerce/Non-Management Course through Moocs	3	0	0	3
	<b>Ability Enhancement Course- Compulsory</b>					
	32AAEC102	Communication Skills	2	0	0	2
	<b>Skill Enhancement Course- Compulsory</b>					
	32ASEC103	Data Analysis using Spreadsheet	2	0	1	3
<b>Common Value-Added Courses</b>						
32AVAC102	Character Building & Holistic Development of Personality- II (Physical Fitness/Yoga/NSS)	2	0	0	2	

<b>Vocational Courses (Summer): Only for students who wish to exit after the First Year with a Certificate</b>					
32AVOC101	Accounting Using Software	2	0	2	4
<b>Total without Vocational Course</b>					<b>26</b>
<b>Total with Vocational Course</b>					<b>30</b>

**SEM 3**

<b>Discipline Specific Courses/ Major Courses-Compulsory</b>					
32ACC201	Corporate Accounting-I	4	0	0	4
32ACC202	Legal Aspects of Business	4	0	0	4
<b>Minor Courses-Compulsory</b>					
32ACC203	Business Mathematics	4	0	0	4
32ACC204	Income Tax: Law and Practice-II	4	0	0	4
<b>Ability Enhancement Course- Compulsory</b>					
32AAEC201	Professional Skills	2	0	0	2
<b>Common Value-Added Courses</b>					
32AVAC201	Character Building & Holistic Development of Personality (Universal Human Values)	2	0	0	2
32AVAC202	Indian Knowledge System (MOOC's)	2	0	0	2
					<b>22</b>

**LEVEL 5**

**SEM 4**

<b>Discipline Specific Courses/ Major Courses-Compulsory</b>					
32ACC205	Financial Management	4	0	0	4
32ACC207	Corporate Accounting -II	4	0	0	4
<b>Minor Courses</b>					
32ACC206	Banking Operations	4	0	0	4
32ACC208	GST & Other Indirect Taxes	4	0	0	4
<b>Multidisciplinary Courses</b>					
32AMDC201	Entrepreneurship Management	3	0	0	3
<b>Skill Enhancement Course- Compulsory</b>					
32ASEC201	Introduction to Accounting Software	2	0	1	3
<b>Common Value-Added Courses</b>					

UMC 102	Community Engagement & Service	2	0	0	2
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<b>Vocational Courses (Summer): Only for students who wish to exit after the First Year with a Certificate</b>					
32AVOC201	Data Visualization & Analysis	2	0	2	4
<b>Total without Vocational Course</b>					<b>24</b>
<b>Total with Vocational Course</b>					<b>28</b>

**SEM 5**

<b>LEVEL 5.5</b>	<b>Discipline Specific Courses/ Major Courses-Compulsory</b>					
	32ACC301	Cost Accounting	4	0	0	4
	32ACC302	Marketing Management	4	0	0	4
	32ACC304	Financial Reporting-I	4	0	0	4
	32ACC308	Summer Training/ Field Visit	4	0	0	4
	<b>Minor Courses</b>					
	32ACC305	Corporate Taxation	4	0	0	4
	<b>Ability Enhancement Course- Compulsory</b>					
	32AAEC301	Seminar In Executive Communication *	2	0	0	2
						<b>22</b>

**SEM 6**

<b>LEVEL 5.5</b>	<b>Discipline Specific Courses/ Major Courses-Compulsory</b>					
	32ACC303	Introduction to Business Analytics	4	0	0	4
	32ACC306	Management Accounting and Performance Analysis	4	0	0	4
	32ACC307	Management Science	4	0	0	4
	32ACC309	Financial Reporting-II	4	0	0	4
	32ACC310	Auditing & Corporate Governance	4	0	0	4
	UMC 101	Managing Personal Finance	2	0	0	0

**SEM 7 (Honors)**

<b>LEVEL 6</b>	<b>Discipline Specific Courses/ Major Courses-Compulsory</b>					
	32ACC401	Advanced Cost accounting	4	0	0	4
	32ACC402	Investment Analysis and Portfolio management	4	0	0	4
	32ACC403	Research Methodology	4	0	0	4
	32ACC404	Project Management	4	0	0	4

Minor Courses						
32ACC405	International Taxation	4	0	0	4	
					<b>20</b>	
<b>SEM 8 (Honors)</b>						
<b>Discipline Specific Courses/ Major Courses-Compulsory</b>						
32ACC406	Research Ethics	4	0	0	4	
<b>Minor Courses</b>						
32ACC407	Advanced Auditing	4	0	0	4	
<b>Courses in Lieu of Dissertation/ Research Project</b>						
32ACC408	International Financial management	4	0	0	4	
32ACC409	Financial Derivatives	4	0	0	4	
32ACC410	Internship	4	0	0	4	
					<b>20</b>	
<b>SEM 7 (Honors with Research)</b>						
<b>Discipline Specific Courses/ Major Courses-Compulsory</b>						
32ACC401	Advanced Cost accounting	4	0	0	4	
32ACC402	Investment Analysis and Portfolio management	4	0	0	4	
32ACC403	Research Methodology	4	0	0	4	
32ACC404	Project Management	4	0	0	4	
<b>Minor Courses</b>						
32ACC405	International Taxation	4	0	0	4	
					<b>20</b>	
<b>LEVEL 6</b>	<b>SEM 8 (Honors with Research)</b>					
	<b>Discipline Specific Courses/ Major Courses-Compulsory</b>					
	32ACC406	Research Ethics	4	0	0	4
	<b>Minor Course</b>					
	32ACC407	Advanced Auditing	4	0	0	4
	<b>Dissertation/ Research Project</b>					
	32ACC411	Dissertation/ Research Project				12
		<b>Total</b>				<b>20</b>

32A	Department Code
CC	Core Course
MDC	Multidisciplinary Course
SEC	Skill Enhancement Course
AEC	Ability Enhancement Course
CCDE	Core Course Departmental Elective
VAC	Value Added Courses
VOC	Vocational Courses

## Detailed Assessment Scheme

Assessment Scheme					
CIA- Continuous Internal Assessment (30 Marks)					
Assessment Parameters	Assessment Tools	Marks	Percentage (%)	Bloom's Taxonomy Category	Bloom's Taxonomy Level LOT/HOT
Assignment 1	Assignment consisting of minimum 5 Questions	10	33.3	Remember, Understand, Apply	LOT
Assignment 2	Assignment consisting of minimum 2 Questions	10	33.3	Analyze, Evaluate, Create	HOT
Teacher Assessment/ Class Participation					
Class Participation	Brainstorming, Discussion, Attendance, Extempore or any other activity	5	16.67		
EC & CC Activities	Extracurricular & Co-Curricular Activities	5	16.67		
'ESE- End Semester Examination (70 Marks)					
Bloom's Taxonomy Category		ESE Question Paper Section	Percentage (%)	Bloom's Taxonomy Level LOT/HOT	
Remember		A	30	LOT	
Understand		A			
Apply		B	40	LOT/ HOT	
Analyze		B			
Evaluate & create		C	30	HOT	

# **Semester-I**

**Program:** BCOM

**Semester:** I

**Course:** Managerial Economics

**Course Code:** 32ACC101

L	T	P	C
4	0	0	4

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**Course Learning Objective:**

**CLO 1:** To familiarize the students with the basic concept of microeconomics.

**CLO 2:** Describe the behavioral economics approach to understand the consumer behavior & consumer decision making.

**CLO 3:** To make student understand the demand and supply analysis in business applications

**CLO 4:** To familiarize students with the production and cost structure under different stages of production.

**CLO 5:** Identify various market structures and discuss their implications for resource allocation.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Develop an understanding of the fundamental principles of Micro-Economics

**CO 2:** Understanding of how consumer behavior shapes the demand curve with respect to utility and loss.

**CO 3:** Apply the concepts of demand and supply to explain the price and quantity equilibrium of a market

**CO 4:** Develop an ability to combine production and cost, short run and long run, and profit and revenues to assess the behavior of markets.

**CO 5:** Analyze the performance of firms and determination of profit maximizing price and output under different Market Structures.

**Course Content:**

Topics	Hours
<b>Unit I: Introduction to Managerial Economics and Fundamental concepts:</b>	10
Nature, Scope, Definitions of Managerial Economics, Difference between Managerial Economics and Economics, Contribution and Application of Managerial Economics to Business. Micro vs. Macro Economics.	
<b>Unit II: Consumer Behavior and Demand Analysis:</b>	16
Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium. Theory of Demand, Law of Demand, Movement along vs. Shift in Demand Curve, Concept & Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand,	
<b>Unit III: Theory of Production:</b>	16
Meaning and Concept of Production, Factors of Production and Production function, Fixed and Variable Factors, Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale	
<b>Unit IV: Cost Analysis &amp; Price Output Decisions:</b>	18
Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Pricing Under Perfect Competition, Pricing Under Monopoly, Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition, Pricing Under Oligopoly.	

**Suggested Reading:**

1. *Economics*, P. Samuelson, W. Nordhaus. (2009) 18th Edition, McGraw Hill Education.
2. *Managerial Economics*, Dwivedi, D.N (2008), 7th edition, Vikas Publishing House.
3. *Managerial Economics in a Global Economy*, Salvatore. D. ((2006)), 6th edition, Oxford University Press.
4. *Microeconomics for Managers*, David Kreps. (2009). 1st edition, Viva Books Pvt. Ltd.
5. *Managerial Economics*, H. Craig Petersen and Sudhir K. Jain ((2006), 4th edition, Pearson Education.
6. *Economics*, David C. Colander (2008) 8th ed. McGraw Hill Education.

**Program:** B.com

**Semester:** I

**Course:** Financial Accounting-1

**Course Code:** 32ACC102

L	T	P	C
4	0	0	4

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**Course Learning Objective:**

**CLO 1:** Understand the accounting principles, importance & scope, branches and limitations of financial accounting and the journal transactions, ledger, trial balance and errors disclosed by it. And also provide learner a comprehensive understanding of accounting standards.

**CLO 2:** To familiarize depreciation, its nature, concepts and its method for preparation. And also include Bills of exchange, its meaning & journal entries.

**CLO 3:** Understand the preparation of P/L statement and Balance sheet as well as its adjustment for ascertaining the financial position of the business. And also understand Royalties and its journal entries.

**CLO 4:** Understand the accounting for dissolution of partnership firm including insolvency of partners, sale to a limited company

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Develop the understanding of the objectives, scope, importance, branches and principles of financial accounting and its applications in business organizations and record journal transactions, posting it into ledger and prepare trial balance as well as understand the methods to allocate errors in trial balance.

**CO 2:** Understand the concept and purpose of charging depreciation and its preparation and also understand the concept and recording of bills of exchange.

**CO 3:** Analyzing a firm's financial activities using financial statement analysis tools to know the company's overall performance and understand the concept of royalty account.

**CO4:** Understand the accounting for dissolution of partnership firm including insolvency of partners, sale to a limited company.

<b>Topics</b>	<b>Hours</b>
<b>Unit I: Introduction and Accounting Framework</b>	15
Meaning of financial Accounting – Basic Accounting Terms – Difference Between Provisions and Reserves – Fundamental accounting assumptions – Basic Accounting Concept – System of Accounting – Basis of Accounting: cash basis and accrual basis – Accounting Structure: Process of Accounting Journal, Ledger and Trial – Basics of Accounting Standards: Objectives of Accounting Standards (AS) and Indian Accounting Standards (Ind AS), Applicability of Ind AS. – Concept of GAAP (Generally Accepted Accounting Principles) – IFRS meaning and Basic concepts. BKS - Origin and evolution of accounting practices in Ancient India reference to accounting system in Arthashastra by Kautilya	
<b>Unit II: Depreciation &amp; Bill of Exchange</b>	15
Meaning, definition, and objectives of depreciation – Methods of calculating depreciation: Straight line method and written down value method, merits and demerits of each method – Accounting treatment of depreciation: with and without provision for depreciation accounts – change in the method of depreciation: as per AS 10 / Ind AS 16 – Accounting for sale or disposal of assets Bills of exchange – Meaning, Parties of Bills of Exchange, Journal Entry in the books of drawer & drawee in different cases – Dishonour, renewal and retirement of Bills of Exchange.	
<b>Unit III: Final Accounts</b>	15
Final accounts – Meaning Preparation of trading, Profitable Loss Account and Balance Sheet of Individual and partnership firm (with and without adjustments).	
<b>Unit IV: Accounting for dissolution of partnership firm</b>	15
Meaning, definition, methods of dissolution – Accounting treatment preparation of realization account, and other related accounts: capital accounts of partners and cash/bank a/c – Insolvency of partners (including Garner vs. Murray Rule), sale to a limited company.	

**Suggested Reading:**

1. *Financial Accounting, Maheshwari. S.N (20018). Vikas Publishing house Pvt. Ltd.*
2. *Grewal and Gupta, Advanced Accounting*
3. *Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts.Vol.-I. New Delhi: Sultan Chand Publishing*
4. *Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi:Taxman Publication.*

**Program:** B.com

**Semester:** I

**Course:** Public Finance & Taxation

**Course Code:** 32ACC103

L	T	P	C
4	0	0	4

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### Course Learning Objective:

**CLO 1:** Understand the fundamentals of public finance, differentiate between private and public finance, grasp the role of the state in fiscal matters, analyze budgetary frameworks and fiscal policy instruments

**CLO 2:** To provide students with a comprehensive understanding of the various sources of revenue available to governments, focusing primarily on taxation.

**CLO 3:** A comprehensive understanding of the causes, types, principles, and effects of government spending.

**CLO 4:** A comprehensive understanding of the tax structure, tax authorities, constitutional provisions, and key terminology related to taxation in India.

### Course Outcome:

On completion of the Course, the students will be able to:

**CO 1:** Develop the ability to evaluate fiscal policies' effectiveness, make informed recommendations, and contribute meaningfully to discussions on economic management and welfare.

**CO 2:** To elucidate the social and economic objectives of taxation and explore the characteristics of an ideal tax system.

**CO 3:** To elucidate the principles underlying public expenditure decisions and analyze its effects on production, distribution, income, and employment.

**CO 4:** Gain understanding of the tax structure in India, including direct and indirect taxes levied by central and state governments, and local authorities.

**Course Content:**

Topics	Hours
<b>Unit I: Introduction to Public finance</b>	
Meaning, nature, scope and importance of public finance, difference between private and public finance. Role of state in public finance. Budget- main features of budget, concept of balanced budget, Fiscal policy- main instruments of fiscal policy.	12
<b>Unit II: Public Revenue &amp; Expenditure</b>	
Public Revenue: Sources of revenue, taxes, classification of taxation, direct and indirect taxes, specific and ad valorem taxes, social and economic objectives of taxation, characteristics of a good tax system, role of taxation in developing economies. Public Expenditure: causes of increase in public expenditure, revenue and capital expenditure, development and non-development expenditure, principle of public expenditure, effects of public expenditure on production, distribution, income and employment.	18
<b>Unit III: Introduction to Taxation</b>	
Meaning and concept of tax, Overview of tax structure in India Objectives and principles of taxation Distribution of taxation powers between the Centre and States Overview of relevant articles in the Constitution Roles and Responsibilities of various tax authorities (CBDT, CBIC, etc.) Income Tax Slab Under New Regime	15
<b>Unit IV: Taxation Concepts</b>	
Meaning and definition of Income, Person, Assesses and Assessment types of Assesses, What is regarded as income under Income Tax Act, Application and Diversion of Income. Income, Agricultural Income, Causal Income, Assessment Year, Previous Years, Gross Total Income, Total Income; Tax Evasion, Tax Avoidance, Tax Planning, Person, Assesses, Permanent account number (PAN)	15

**Suggested Reading:**

1. Public Finance, Bhatia. H.L.(2022)
2. Public Finance, Mishra J.P(2019)
3. Public Finance, Lekhi R.K. & Singh. Joginder
4. Lectures on Law of Taxation (Income Tax and GST), P.K. SINGH, Asian Law House
5. Income Tax Law & Accounts, Dr. H.C. Mehrotra, Dr. S.P. Goyal, Sahitya Bhawan publication

**Program:** B.COM

**Semester:** I

**Course:** Environmental Management

**Course Code:** 32AMDC101

L	T	P	C
3	0	0	3

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**Course Learning Objective:**

**CLO 1:** The course will provide a critical survey of the contemporary field of environmental policy, planning and management in the Indian contexts

**CLO 2:** The course is centrally based with understanding deliberate efforts to translate environmental knowledge into action in order to achieve particular outcomes in the way landscape, societies and natural ecosystem are used and managed.

**CLO 3:** The course will critically examine contemporary thinking on these environmental themes including: sustainable use practices, political-ecology, decentralized environmental managements.

**CLO 4:** Conversion of natural resources, ecological balance and diversity to achieve sustainable development.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Understand core concepts and methods from ecological and physical science and their application in environmental problem-solving.

**CO 2:** Gain the knowledge about the different types of pollutions and their control technologies, waste water treatment, biomedical waste management etc.

**CO 3:** Get the information about ecosystem and also about its function like food chain, ecological pyramids etc.

**CO 4:** Have a clear understanding environmental ethics, human health and family welfare.

**CO 5:** Aspirate the critical, cross-cultural and historical context of environmental issues and links between human and natural system.

## Course Content

Topics	Hours
<b>Unit 1- Introduction to Environmental Management</b>	
Introduction to Environmental Management, Ecosystems: Types of Eco- Systems, Geosphere – Biosphere and Hydrosphere introduction. Major issues of Biodiversity, Biosphere reserves, National Parks and sanctuaries, Natural Resources and its types. Problem of Population growth, poverty and environment, Population Explosion, Family Welfare Program, Women & Child Welfare	11
<b>Unit- 2 Management of Pollution and Waste</b>	
Water Pollution: Water resources of India, Hydrological Cycle, methods of water conservation and management, river action plan, ground and surface water pollution. Recycling and management of water and wastewater (domestic and industrial). Air Pollution: Air pollution and air pollutants, sources of air pollution and its effect on human health and vegetation. Greenhouse effect, global warming and climate change. Ambient air quality standards, steps taken by Government to control air pollution. Noise pollution and its impacts on human health	12
<b>Unit-3 Waste Management</b>	
Solid Waste: Municipal Solid Waste Management, segregation, disposal methods, composting, land fill sites etc. Hazardous waste management, biomedical waste management. Forest / Dams: Forest degradation and management, hazard based environmental issues, Fast depletion of forest resources and their regeneration, environmental issues related to Mega Hydroelectric Projects / Dams, resettlement and rehabilitation of people; its problems and concerns	10
<b>Unit- 4 Appendages of Environmental Management in India and around the world</b>	
Introduction to EIA, its impact and case studies, role of Information Technology in Environment, EIS, Legal framework: Constitutional provisions, The Indian Penal Code, Role of Judiciary in Environmental Protection, Stockholm Conference 1972, International Protocol- Paris Agreement and Kyoto Protocol. Ramsar Convention, UNFCCC, UNCCD	12

### Suggested Readings –

1. Environmental Management (2<sup>nd</sup> Edition) , N.K Oberoi , Excel Books 2017
2. G. Kiely - Environmental Engineering Irwin/ McGraw Hill International Edition, 1997.
3. M. L. Davis and S. J. Masen, Principles of Environmental Engineering and Science, McGraw Hill International Edition 2004.
4. Environmental Management: Text and Cases (2005), Prentice Hall Publishers

**Program:** BCOM

**Semester:** I

**Subject:** Functional English

**Code:** 32AAEC101

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L	T	P	C
2	0	0	2

### **Course Objectives:**

CLO1: To enable the learners to communicate effectively and appropriately in real life situation.

CLO2: To develop and integrate the use of the four language skills i.e. reading, listening, speaking and writing.

CLO3: To revise and reinforce structure already learnt.

CLO4: To learn and use English effectively.

### **Course Outcomes:**

CO1: Understand the factors that influence the use of Grammar and Vocabulary in speech and writing.

CO2: Understand the different ways in which Grammar has been described.

CO3: Understand the importance of all areas of language learning.

CO 4: To use fluent English in day -to- day life

## Course Content

Topics	Hours
<b>Unit I: Vocabulary Building</b>	
<ul style="list-style-type: none"> <li>• The concept of Word Formation</li> <li>• Root words from foreign languages and their use in English</li> <li>• Acquaintance with prefixes and suffixes from foreign languages in English to form derivatives</li> <li>• .Synonyms, Antonyms and standard abbreviations</li> <li>• Homophones, Homonyms</li> </ul>	3
<b>Unit II: Basic Writing Skills</b>	
<ul style="list-style-type: none"> <li>• Parts of Speech, Tense, Voice, Narration, Modals, Degree of Comparison, Sentence Structures</li> <li>• Use of Phrases and Clauses in sentences</li> <li>• Importance of proper Punctuation</li> <li>• Creating coherence</li> <li>• Organizing principles of paragraphs in documents</li> <li>• Techniques for writing precisely</li> </ul>	6
<b>Unit-III: Identifying Common Errors in Writing</b>	
<ul style="list-style-type: none"> <li>• Subject-Verb Agreement</li> <li>• Noun-Pronoun Agreement</li> <li>• Misplaced Modifiers</li> <li>• Articles</li> <li>• Prepositions</li> <li>• Redundancies</li> <li>• Cliches</li> </ul>	4
<b>Unit-IV: Nature and Style of Sensible Writing</b>	
<ul style="list-style-type: none"> <li>• Describing</li> <li>• Defining</li> <li>• Providing examples or evidence Writing Introduction and Conclusion</li> <li>• Paragraph Writing</li> <li>• Precis Writing</li> <li>• Reading Comprehension</li> </ul>	6
<b>Unit-V: Professional Writing</b>	
<ul style="list-style-type: none"> <li>• Importance of Professional Writing</li> <li>• Notice , Memo, Circular, Report Writing, Proposal Writing, Minutes Writing, E- Mail writing Job Application, Difference between Resume, Curriculum Vitae</li> <li>• Interview - Types, Importance and Process</li> </ul>	

### Suggested Readings:

1. High School English Grammar & Composition, Wren & Martins. Chand & Co
2. Practical English Usage, Michael Swan, OUP, 1995
3. Remedial English Grammar F.T. Wood. Macmillan.2007
4. On Writing Well. William Zinsser. Harper Resource Book, 2001
5. Study Writing. Liz Hamp-Lyons and Ben Heasley, Cambridge University Press, 2006

**Program:** B.com

**Semester:** I

**Course:** Word & Presentation Tool

**Course Code:** 32ASEC102

L	T	P	C
2	0	1	3

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**Course Learning Objective:**

**CLO 1:** To understand the basic components and characteristics of computers, the significance of data, instructions, and information in computing, and the various fields where computers find application.

**CLO 2:** To develop the ability to create new documents, save them in different formats, open existing documents, import content from other sources, and export documents for various purposes

**CLO 3:** To familiarize themselves with the history of PowerPoint, learn how to create, save, and open presentations, and explore different presentation creation options.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** The core components and characteristics of computers, highlighting their role in modern society and various industries.

**CO 2:** Create new documents with proper formatting and structure

**CO3:** Identify the core functions of PowerPoint for creating dynamic presentations.

Course Content:

Topics	Hours
<b>Unit I: Introduction to fundamentals of computer</b>	
<p>Computer Fundamentals: Data, Instruction and Information, Characteristics of Computers, Various fields of application of Computers, Input-output Devices (Hardware, Software) Advantages and Limitations of Computer, Block Diagram of Computer, Function of Different Units of Computer, Classification of Computers. Data Representation: Different Number System (Decimal, Binary, Octal and hexadecimal) and their Inter Conversion.</p> <p>Computer Software: Types of Software (Application software and system software, Compiler and Interpreter), Computer Memory: Primary Memory &amp; Secondary memory</p>	15
<b>Unit II: MS-Word</b>	
<p>History, Creating, Saving, Opening, Importing, Exporting and Inserting document, Formatting pages, Alignment, Paragraphs and Sections. Indents and spacing, creating lists and numberings            Formatting Commands: Headings, Styles, Fonts and Size Editing, Viewing Text, Finding and Replacing text, Headers and Footers, Inserting page breaks, Page numbers, Special Symbols and Dates Mail merge, Preview and Printings command.</p>	8
<b>Unit III: MS-Word Practical</b>	
<p>Check spelling and grammar, bullets and numbering list items, align the text to left, right justify and center. Prepare a job application letter enclosing your Bio-Data.            Perform Mail Merger Operation and Preparing labels. Prepare the document in newspaper column layout.</p>	10
<b>Unit IV: Power Point Basics</b>	
<p>History, Creating, Saving, Opening, existing presentation, Creating and Saving a Presentation using Auto Content Wizard, Design Template, Blank Presentation the Slide Sorter View, Slide Show, Inserting pictures and graphics and Printing Slides, adding organization Charts. Practical Prepare a PowerPoint presentation with at least three slides for department Inaugural Function-Drawn organization chart with minimum three hierarchical levels-Design an advertisement campaign with minimum three slides-Insert an excel chart into a power point slide.</p>	12

**Suggested Books & Readings:**

1. Office 2000 Complete Reference by Stepher L. Nelson.
2. PC Software for window made simplex by R.K Taxali – Tata McGraw Hill Publishers Pvt. Ltd.

**Program:** B.com

L	T	P	C
2	0	0	2

**Semester:** I

**Course:** Character Building and Holistic Development of Personality 1 (Spiritual & Mental Health)

**Course Code:** BBVAC101

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**Course Learning Objective:**

CLO 1: To prepare the student to develop Manomaya Kosha (Development of mind).

CLO 2: To enable the students to develop Vijnanamaya Kosha (Intellectual Development).

CLO 3: To develop an understanding of Anandamaya Kosha (Spiritual Development).

CLO 4: To help the students in understanding the virtue of Vasudhaiva-Kutumbakam (the whole world is one family) and also to transform students into ideal personalities by inculcating sanskaaras.

**Course Outcome:**

***On completion of the Course:***

CO1: Students will develop a deep understanding of Manomaya Kosha.

CO2: Students will be able to apply the concept of constructive roles.

CO3: Students will be able to analyze the principles of spiritual development.

CO4: Students will recognize the importance of global interconnectedness ("world as a family") and cultivate their Manomaya Kosha, Vijnanamaya Kosha, and Anandmaya Kosha

**Course Content:**

Topics	Hours
<b>Unit I: Cognitive Intellectual Development (Manomaya Kosha)</b>	
Character Building: Meaning, Concept, Constituent elements of character and means/ways of character building. Manomaya Kosha: General Introduction, Meaning and Concept. Manomaya Kosha: Objectives, Characteristics and Significance. Benefits of developed Manomaya Kosha and deficiencies due to underdeveloped Manomaya Kosha. Means, Activities and Programmes to develop Manomaya Kosha. BKS - Contribution of Pancha Kosha's in Bharitya Gyan Parampara.	6
<b>Unit II: Cognitive Intellectual Development (Vijnanamaya Kosha)</b>	
Vijnanamaya Kosha: General Introduction, Meaning and Concept. Objectives, Characteristics and Significance. Benefits of developed Vijnanamaya Kosha and deficiencies due to underdeveloped Vijnanamaya Kosha. Means, Activities and Programmes to develop Vijnanamaya Kosha.	6
<b>Unit III: Cognitive Intellectual Development ( Anandamaya Kosha)</b>	
Anandamaya Kosha: General Introduction, Meaning and Concept. Objectives, Characteristics and Significance. Benefits of developed Anandamaya Kosha and deficiencies due to underdeveloped Anandamaya Kosha. Means, Activities and Programmes to develop Anandamaya Kosha.	8
<b>Unit IV: Moral Spiritual Development (To draw inspiration from important events of the lives of great men of India to serve the society and nation).</b>	
Social and National Awakening: Chanakya, Birsa Munda, Lala Lajpat Rai, Jyotiba Phule, Adi Shankaracharya, Veer Savarkar, Women from other countries dedicated to India: Annie Besant, Emily Shankle Bose, Mary Reed. Leading Scientists: Acharya Sushruta, Acharya Charak, Aryabhatta, Jagdish Chandra Basu, Homi Jahangir Bhabha, A.P.J Abdul Kalam Women's Awakening: Lakshmi Bai, Rani Durgavati, Rani Chenamma, Rani Ahilya Bai Holkar Those who sacrificed all: Bhagat Singh, Khudiram Bose, Chandrashekhar Azad, Mahatma Gandhi. Seekers of Self-reliant India: Vinoba Bhave, Jai Prakash Narayan, Verghese Kurian, M.S.Swaminathan. Unique Personality of India: Dr.Rajendra Prasad, Sardar Ballabh Bhai Patel.	10

**Suggested Reading:**

1. *My Idea of Education, Swami Vivekanand, Advaita Ashram, Kolkata*
2. *Rabindranath Tagore: An Interpretation, Sabyasachi Bhattacharya, Penguin Delhi*
3. *Women Who Created History, NCERT, New Delhi*

# **Semester-II**

**Program:** B.COM

**Semester:** II

**Course:** Quantitative Techniques for Business

**Course Code:** 32ACC106

L	T	P	C
4	0	0	4

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### Course Learning Objective

The Objective of Quantitative Technique for Business are classified as follows: -

**CLO 1:** Analysis and interpretation of quantitative information.

**CLO 2:** An understanding of the basic ideas underlying statistical methods at an introductory level.

**CLO 3:** An understanding of certain mathematical tools of business decision making like correlation, regression.

**CLO 4:** Practical Application of Index Numbers and various test related to it.

**CLO 5:** Introduction about advance probability and its application for solving real world problems.

### Course Outcome:

On completion of the Course, the students will be able to:

**CO 1:** Able to find the central tendency and dispersion of a random variable.

**CO 2:** Able to find the Index Number for framing suitable policies and take decisions relating to wages, prices and consumption etc.

**CO 3:** Able to find the relationship between variables through mathematical tools - correlation & regression as well as understand its practical application in real world.

**CO 4:** Able to solve real world problems of probability using certain theorem and axioms.

**CO 5:** Demonstrate an ability to apply various statistical tools to solve business problem.

**Course Content:**

<b>Topics</b>	<b>Hours</b>
<b>Unit I: Probability</b>	
Probability: Probability, Axioms of Probability, Conditional Probability, Baye's Theorem. Probability Distributions: Random Variables, Probability Distribution, Binomial Distribution, Poisson Distribution, Continuous Random Variables, Normal Distribution, Mathematical Expectation, Moments, Moment generating function and Characteristic function.	15
<b>Unit II: Statistics</b>	
Measurement of Central tendencies, Mean, Median and Mode, Measure of Dispersion.	15
<b>Unit III: Correlation and Regression</b>	
Correlation and Regression analysis: Correlation, Rank correlation meaning, application of regression analysis, difference between correlation & regression analysis, regression equations.	15
<b>Unit IV: Index Number</b>	
Index Number: Definition, method of construction of Index number, Laspeyre and Paasche formulas, Time reversal test, Circular test, Factor reversal test, Fixed base method, Average base method and Chain base method. Meaning of consumer price Index number and its computations.	15

**Suggested Reading:**

1. Business Mathematics, Kashyap Trivedi ((2010)), 1st edition, Pearson Education.
2. Mathematics for Management, Raghavachari. M. ((2004)), McGraw Hill Education.
3. Business Math, Cleaves S. Cheryl, and Hobbs. Margie. J (2008), 7th Edition, Prentice Hall.
4. Probability & Statistics: R. A. Johnson (Miller & Freund's, PHI)

**Program: B.com**

**Semester: II**

**Course: Financial Accounting - II**

**Code: 32ACC104**

L	T	P	C
4	0	0	4

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**Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** Understand the concept of royalties and short working in accounting, and learn how to prepare journal entries and ledger accounts for landlords and lessees.

**CLO 2:** Explore the accounting principles and practices related to branch accounting, including dependent and independent branches, and foreign branches

**CLO 3:** To provide a comprehensive understanding of specialized accounting techniques used in non-profit organizations, including the preparation and interpretation of Receipt & Payment Accounts, Income & Expenditure Accounts, and Balance Sheets.

**CLO 4:** To provide a comprehensive understanding of various aspects related to share capital, including different types of shares, the accounting treatment for share capital, issuance of rights and bonus shares, etc.

**CLO 5:** Understand the details of consignment accounting, including types of commissions, valuation of unsold stock, and wastage of stock, as well as joint venture accounts and the associated accounting records.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Understand and apply the concept of royalties and short working in accounting, and demonstrate the ability to prepare journal entries and ledger accounts for landlords and lessees.

**CO 2:** Demonstrate a strong grasp of accounting principles and practices related to branch accounting, distinguishing between dependent and independent branches, and foreign branches.

**CO 3:** Gain a comprehensive understanding of the specialized accounting techniques used in non-profit organizations, and expertly prepare and interpret Receipt & Payment Accounts, Income & Expenditure Accounts, and Balance Sheet

**CO 4:** Develop a thorough understanding of the various aspects related to share capital, including different types of shares, and effectively apply the accounting treatment for share capital, issuance of rights and bonus shares.

**CO 5:** Demonstrate proficiency in understanding the details of consignment accounting, including various types of commissions, valuation of unsold stock, wastage of stock, and effectively manage joint venture accounts and their associated accounting records

**Course Content:**

Topics	Hours
<b>Unit I: Royalty &amp; Branch Accounting</b>	15
Meaning of Royalties, Short working, short working recoupment, Journal entry in the books of landlord & lessee, Preparation of Ledger Accounts. Branch accounting, Dependent branch; Debtor's system, stock and debtor system; Final accounts system; Wholesale branch; Independent branch; Foreign Branch BKS - Evolution of Financial Accounting system in context of Accounting Practices in Ancient India	
<b>Unit II: Accounts of Non-Profit Organization</b>	18
Meaning - Special features - Explanation of terms - Receipt & payment account - Income & expenditure account - Differences between receipt and payment account & income and expenditure account - Preparation of Receipt & Payment Account, Income & Expenditure Account and Balance Sheet	
<b>Unit III: Accounting for Issue of Shares</b>	12
Features and types of companies – Share and share capital: nature and types – Accounting for share capital: issue and allotment of equity and preferences shares – Public subscription of shares – over subscription and under subscription of shares; issue at par and at premium, calls in advance and arrears (excluding interest), issue of shares for consideration other than Cash – Concept of Private Placement and Employee Stock Option Plan (ESOP), Sweat Equity – Accounting treatment of forfeiture and reissue of shares – Disclosure of share capital in the Balance Sheet of a company.	
<b>Unit IV: Consignment Accounting &amp; Joint Venture Accounts</b>	15
Consignment Accounting: Meaning, Sale and Consignment, Consignment Accounting- different Types of commission including overriding commission, Valuation of unsold stock and wastage of stock. Joint Venture Accounts: Meaning of joint venture; Joint venture and partnership; Accounting records	

**Suggested Reading:**

1. Gupta. R.L. and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi.
2. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back. Nokia.
3. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.
4. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.

**Program: B.com**

**Course: Income tax: Law & Practices-1**

**Semester: II**

**Course Code: 32ACC107**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

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**Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** To understand about the basic concepts of direct tax along with definitions of terminology of taxation.

**CLO 2:** Understand the basis of income from salary, identify components of salary and their tax treatment and apply relevant deductions and reliefs. Able to compute gross and taxable salary using practical problems.

**CLO 3:** Gain a clear understanding of tax provisions related to income from business/profession and house property. Develop the ability to compute and analyze taxable income through practical problems, strengthening analytical and problem-solving skills.

**CLO 4:** To comprehend and implement tax provisions related to capital gains and income from other sources, including applicable exemptions and deductions. Able to solve practical problems to develop the skill of calculating taxable income.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO1:** Have knowledge about the basic concepts of direct tax along with definitions of terminology of taxation.

**CO2:** Understand salary components and tax provisions, and be able to apply them to compute gross and taxable salary.

**CO3:** Apply and analyze provisions related to income from business & profession and income from house property, including chargeability, deductions, depreciation, and presumptive taxation, and compute taxable income using practical problems,

**CO4:** Compute and evaluate tax implications of capital gains and income from other sources, including exemptions, deductions, and special scenarios, and accurately determine taxable income through practical problem

**Course Content:**

<b>Topics</b>	<b>Hours</b>
<b>Unit – I: Introduction to direct tax</b>	<b>12</b>
Concept and significance of Direct Tax & their evolution and historical Background of income tax Basic definitions: Assessee, Assessment year, Previous Year, Person, Income, Residential Status; Exempted income; Agricultural Income; Rates of Tax.	
<b>Unit – II: Income from Salary</b>	<b>15</b>
Meaning and basis of charge under Section 15 – Employer – Components of salary: Basic salary, advance salary, arrears - Allowances: Fully taxable, partly exempt, fully exempt – Perquisites: Taxable perquisites, exempt perquisites, valuation rules – Provident Funds: Statutory, Recognized, Unrecognized, Public PF and their tax treatment – Retirement benefits: Gratuity, Pension (commuted/uncommuted), Leave encashment – Deductions under Section 16: Standard deduction, Entertainment Allowance, Professional Tax - Relief under Section 89(1) for salary arrears - Computation of gross salary and taxable salary with practical problems.	
<b>Unit – III: Income from business &amp; Profession and Income from house property</b>	<b>15</b>
Income from Business/Profession: - Chargeability under Section 28 - Distinction between business and profession - Expenses expressly allowed – Expenses expressly disallowed – Depreciation: Block of assets, additional depreciation – Maintenance of books of accounts and audit under Section 44AA & 44AB - Presumptive taxation schemes: Section 44AD (small businesses), 44ADA (professionals), 44AE (transport business) - Practical computation of taxable income from business and profession. Income from House Property: - Basis of charge - Deemed ownership and tax implications - Determination of Gross Annual Value (GAV) and Net Annual Value (NAV) – Deductions, Interest on borrowed capital - Taxability of Self-Occupied, Let-Out, and Deemed Let-Out properties – Unrealized rent and recovery of unrealized rent.	
<b>Unit – IV: Income from Capital Gain and Income from Other Sources</b>	<b>18</b>
Income from Capital Gains: - Basis of charge under Section 45 - Meaning of capital asset and exclusions - Types of capital gains - Computation mechanism: Full value of consideration, cost of acquisition/improvement, indexed cost - Exemptions under Sections 54s - Practical problems on computation of capital gains. Income from Other Sources: chargeability under Section 56 - Specific incomes chargeable: Dividends, Winnings from lottery, card games, gambling - Gifts received without consideration or for inadequate consideration - Interest income from savings, fixed deposits, securities - casual income, sub-letting income - Deductions allowable under Section 57 - Amounts not deductible under Section 58 - Computation of taxable income under this head with practical problems.	

**Suggested Reading:**

1. Taxmann's Direct Taxes Law & Practice | Professional Edition | AYs 2023-24 & 2024-25
2. Singhanar V.K: Students' Guide to Income Tax; Taxmann, Delhi
3. Income Tax Law & Accounts, Dr. H.C. Mehrotra, Dr. S.P. Goyal, Sahitya Bhawan publication
4. Dinker Pagare• Income Tax Law and Practice: Sultan Chand & Sons, New Delhi
5. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi
6. Income Tax Law & Accounts, Dr. H.C. Mehrotra, Dr. S.P. Goyal, Sahitya Bhawan publication

**Program:** B.com

**Semester:** II

**Subject:** Corporate Law

**Code:** 32ACC105

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

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**Course Learning Objective:**

**CLO 1:** Explore the legal frameworks and amendments that govern the forming a company

**CLO 2:** Comprehend the roles and responsibilities of promoters & the significance of legal documentation

**CLO 3:** Gain insight into the complexities of capital subscription, including fund-raising procedures, regulatory requirements, and key considerations for public companies.

**CLO 4:** To equip students with the essential knowledge and skills to effectively conduct and manage corporate meetings, ensuring compliance with legal requirements

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Ability to navigate the legal landscape of company formation, understanding the intricacies of each stage and the compliance requirements.

**CO 2:** Proficiency in evaluating the roles and functions of promoters, directors, and key managerial personnel within a corporate structure

**CO 3:** Ability to understand the complexities and the regulatory frameworks governing financial instruments

**CO 4:** Competence in organizing and conducting corporate meetings effectively, distinguishing between shareholder and board meetings, and ensuring compliance with procedural mandates for valid proceedings.

**Course Content:**

Topics	Hours
<b>Unit I: Introduction</b>	
Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) <b>Formation of a company:</b> Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences	8
<b>Unit II: Company Administration</b>	
Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director, Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.	8
<b>Unit III: Share capital &amp; debenture</b>	
Share and Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, SOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, Demat System, Transfer and Transmission, Redemption of Preference Shares, Debenture –Definition, Types, Rules Regarding Issue of Debenture, Rules regarding Dividend and distribution of dividend.	10
<b>Unit IV: Corporate meetings</b>	
Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings, Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing,	12

**Suggested Books & Readings:**

1. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications..
2. Corporate Law, Gupta,Garg,Dhingra, Kalyani Publication
3. Company Law, Singh, Avtar, (2006), Eastern Book Co. Lucknow, Bharat Law House, Delhi
4. Company Law, Bagrial, Ashok, (2008), Vikas Publishing House.
5. Arora & Banshal, Corporate Law – Vikash Publication
6. Guide to the Companies Act A.Ramaiyya, , 16th edition, Lexis NexisButterworths.

**Program:** B.com  
**Semester:** II  
**Subject:** Communication Skills  
**Code:** 32AAEC102

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

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**Course Learning Objective:**

**CLO 1:** Identify common communication problems that may be holding learners back.

**CLO 2:** Identify what their non-verbal messages are communicating to others.

**CLO 3:** Learning to communicate through the digital media.

**CLO 4:** Understand the importance of empathetic listening.

**CLO 5:** Explore communication beyond language.

**Course Outcome:**

CO1: Students will be able to overcome common communication problems.

CO2: Students will be able to effectively use non-verbal communication.

CO3: Students will be able to effectively use digital media to convey messages.

CO4: Students will be able to develop empathetic listening skills.

CO5: Students will be able to demonstrate effective overall communication skills.

**Course Content:**

<b>Topics</b>	<b>Hours</b>
<b>Unit I: Listening</b>	
Techniques of effective listening Listening and comprehension Probing questions Barriers to listening	4
<b>Unit II: Speaking</b>	
Pronunciation Enunciation Vocabulary Fluency Common Errors	5
<b>Unit III: Reading</b>	
Techniques of effective reading Gathering ideas and information from a given text Identify the main claim of the text Identify the purpose of the text Identify the context of the text	4
<b>Unit IV: Writing and different modes of writing</b>	
Clearly state the claims, Avoid ambiguity, vagueness, unwanted generalizations and oversimplification of issues Provide background information, effectively argue the claim, provide evidence for the claims,  Use examples to explain concepts, Follow convention Be properly sequenced, Use proper signposting techniques, Be well structured Well-knit logical sequence, Narrative sequence  Category groupings, Different modes of Writing - E-mails, Proposal writing for Higher Studies, Recording the proceedings of meetings, any other mode of writing relevant for learners	8
<b>Unit V: Digital Literacy</b>	
Role of Digital literacy in professional life, Trends and opportunities in using digital Technology in workplace. Internet Basics, Introduction to MS Office tools Paint, Office, Excel, Power point.	3
<b>Unit VI: Effective use of social media</b>	
Introduction to social media websites, Advantages of social media Ethics and etiquettes of social media, How to use Google search better Effective ways of using social media, Introduction to Digital Marketing.	3
<b>Unit VII: Non-verbal communication</b>	
Meaning of non-verbal communication, Introduction to modes of non-verbal communication, Breaking the misbeliefs, Open and Closed Body language Eye Contact and Facial Expression, Hand Gestures, Do's and Don'ts Learning from experts, Activities-Based Learning.	3

***Suggested Reading:***

1. *Sen Madhucchanda (2010), An Introduction to Critical Thinking, Pearson, Delhi*
2. *Silvia P. J. (2007), How to Read a Lot, American Psychological Association, Washington DC*
3. *"Business Ethics and Corporate Social Responsibility" by Dr. Sanjay Kumar Bahl & Prof. Tejinder Walia*
4. *Gender Sensitization: A World of Equals" edited by Dr. Raj Pal Singh and Dr. Anupama Sihag*
5. *The 7 Habits of Highly Effective People" by Stephen Covey*

**Program:** B.COM

**Semester:** II

**Subject:** Data Analysis Using Spreadsheet

**Code:** 32ASEC103

L	T	P	C
2	0	1	3

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**Course Learning Objective:**

**CLO 1:** To Identify and describe the components of the Excel spreadsheet window, including the Title Bar, Menu Bar, Standard Toolbar, Formatting Toolbar, Ribbon, File Tab, Backstage View, Formula Bar, Workbook Window, Status Bar, and Task Pane

**CLO 2:** To develop skills to organize and protect worksheets, while effectively navigating multiple spreadsheets, fostering data security and streamlined data transfer for practical business applications.

**CLO 3:** To understand the role of formulas in performing calculations and data manipulation along with utilize fundamental formula functions, including Sum, Average, Count, Max, Min, IF, and Advance function.

**CLO 4:** Create different types of charts, such as bar charts, line charts, and pie charts, to represent data visually.

**CLO 5:** Create PivotTables to summarize and analyze large datasets efficiently

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Navigate Excel's interface with confidence, using various interface elements to efficiently manage tasks.

**CO 2:** Navigate and manipulate multiple spreadsheets, employing techniques like splitting, Freezing and renaming

**CO 3:** Utilize advanced formula functions like CONCATENATE, VLOOKUP, HLOOKUP, MATCH, COUNTIF, and TEXT for more complex data analysis.

**CO 4:** Format and customize chart elements for better clarity and visual impact.

**CO 5:** Apply PivotTable options and add subtotals to organize and present data effectively.

## Course Content:

Topics	Hours
<b>Unit I: Introduction to Excel</b>	
About Excel & Microsoft, Uses of Excel, Excel software, Spreadsheet window pane, Title Bar Menu Bar, Standard Toolbar, Formatting Toolbar, the Ribbon, File Tab and Backstage View, Formula Bar, Workbook Window, Status Bar, Task Pane, Workbook & sheets.	10
<b>Unit II: Selecting Columns &amp; Rows</b>	
Changing Column Width & Row Height, Auto fitting Columns & Rows, Hiding /Unhiding Columns & Rows, Inserting & Deleting Columns & Rows, Cell, Address of a cell, Components of a cell – Format, value, formula, use of paste and paste special. <b>Functionality Using Ranges-</b> Using Ranges, Selecting Ranges, Entering Information into a Range, Using AutoFill, moving between Spreadsheets, Selecting Multiple Spreadsheets, Inserting and Deleting Spreadsheets Renaming Spreadsheets, Splitting the Screen, Freezing Panes, Copying and Pasting Data between Spreadsheets, Hiding, Protecting worksheets	12
<b>Unit III: Creating Formulas</b>	
Using Formulas, Formula Functions – Sum, Average, if, Count, max, min, Proper, Upper, Lower, Using AutoSum. <b>Advance Formulas-</b> Concatenate, Vlookup, Hlookup, Match, Count If, Text, Trim	10
<b>Unit IV: Spreadsheet Charts and Pivot Tables</b>	
Creating Charts, Different types of charts, Formatting Chart Objects, Changing the Chart Type, Showing and Hiding the Legend, Showing and Hiding the Data Table  Data Analysis- Sorting, Filter, Text to Column, Data Validation  Creating PivotTables, manipulating a PivotTable, Using the PivotTable Toolbar, Changing Data Field, Properties, displaying a PivotChart, Setting PivotTable Options, Adding Subtotals to PivotTables  Making Macros- Recording Macros, Running Macros, Deleting Macros	13

### Suggested Books & Readings:

1. Microsoft Excel 2016 Bible- by John Walkenbach
2. Microsoft Excel 2016: Comprehensive, Freund, Starks, and Schmieder, Cengage Learning, 2017, ISBN:9781305870727.

L	T	P	C
2	0	0	2

**Program:** B.COM

**Semester:** II

**Course:** Character Building and Holistic Development of Personality II (Yoga and Physical Fitness)

**Course Code:** BBVAC102

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**Course Learning Objective:**

**CLO 1:** To generate awareness among students about health and yoga.

**CLO 2:** To encourage students to be environmentally conscious, conserve water and practice good hygiene.

**CLO 3:** To acquaint the students with the fundamental principles of national unity and integration through practicing yoga.

**CLO 4:** To develop Annamaya Kosha (Physical Development) and Pranamaya Kosha (Development of Prana).

**Course Outcome:**

On completion of the Course:

CO1: Students will develop a strong understanding of spiritual and mental health.

CO2: Students will be able to apply the concept of sustainability and development.

CO3: Students will understand the importance of Yoga and integrate its practice into daily life.

CO4: Students will be able to develop their Annamaya Kosha and Pranamaya Kosha.

**Course Content:**

Topics	Hours
<b>Unit I: Physical Vital Development</b>	6
Health: Meaning, Concept, Dimensions of health (mental, physical, social and spiritual) and health related general habits. Ideal daily routine/ Lifestyle: Meaning, Concept, Principles and its related practice Balanced Diet: Meaning, Concept, Benefits, Alkali and Acid, Balanced Diet according to Desh (location), Kaal (time), Ayu (age) and Ritu (season) Ritucharya (Seasonal Habits): Meaning, general Introduction, Concept, Month and Festivities according to season, Nature of Earth, Lifestyle according to Shishir Season. Sukshama Vyayama and Surya Namaskar: General Introduction, Precautions and Practice.	
<b>Unit II: Yoga and its Importance</b>	6
Yoga: Meaning, Concept, Aims and Objectives, Types. Diet and Health: Conditions, Malnutrition (Undernutrition and Over Nutrition) causes, Problems and Solutions, Common points of consideration for nutrition. Vasant Ritucharya: Lifestyle according to Spring season; Lifestyle- General Introduction, Concept, Month and Festivities according to season. Pranayama: General Introduction (Bandh, Nadi and Chakra), Importance, Eligibility, Time, Place, position, Principles of Practice and Precautions Asana: General Introduction, Types, Benefits, Precaution and Practice (Asanas in Standing position) Practice of Sukshama Vyayama and Surya Namaskara	
<b>Unit III: Yoga and Physical Fitness</b>	9
Ashtanga Yoga: General Introduction, Parts, Meaning of Yama and Niyama, Concept, aims and Objectives.  Diet and Health: Nutrients of Food -Carbohydrates, Proteins and Fats – Structure/Elements, Requirement/Utility & Sources  Grisham Ritucharya: Lifestyle according to summer season- General Introduction, Concept, Month and Festivities according to season, Nature of the Earth. Pranayama: Importance, Rules, Precautions and Practice of Inhalation (Purak) Exhalation (Rechak) and Holding of Breath  Asanas: (Bending Asanas)- General Introduction, Benefits, Precautions and practice of Padhastasana, Utkataana, Garudasana, Tulasana and Ardg-Chandrasana Practice of Sukshama Vyayama and Surya Namaskara  Varsha Ritucharya: Lifestyle according to rainy season- General Introduction, Concept, Month and Festivities according to season, Nature of the Earth. Diet and Health: Nutrients of Food – Vitamins, Mineral and Water structures/elements, Requirement & Sources.  Pranayama: Importance, Rules, Precautions and Practice of Anuloma-Viloma, Bhramari and Kapalbhathi Pranayama  Asanas: (In Sitting Position) - General Introduction, Benefits, Precautions and practice. Practice of Sukshama Vyayama and Surya Namaskara	

## Unit IV: Practices of Yoga

9

Sharad Ritucharya: Lifestyle according to Autumn season- General Introduction, Concept, Month and Festivities according to season, Nature of the Earth.

Pranayama: Importance, Rules, Precautions and Practice of Chandrabhedhi, Suryabhedhi and Ujjai Pranayama.

Asanas: (asanas performed in Supine position) - General Introduction, Benefits, Precautions and practice.

Practice of Sukshama Vyayama and Surya Namaskara.

Hemant Ritucharya: According to Hemant season- Meaning, General Introduction, Concept, Month and Festivities according to season, Nature of the Earth.

Pranayama: Importance, Rules, Precautions and Practices of Sheetal, Sheetkari and Nadi Shodhan Pranayama.

Asanas: (asanas performed in Prone position) - General Introduction, Benefits, Precautions and practice .Practice of Sukshama Vyayama and Surya Namaskara

Self Defense: Meaning, Purpose, Required Capabilities;

Relaxation: Shoulder-movement exercise for Spine & maintaining the balance Marmasthala – Common Vulnerable/Vital Points

Prahara : Meaning, Striking Organs, Types of Strikes, Precautions. Preventing possible strikes, Preventing Organs and types/uses

### Suggested Reading:

1. Yoga for Everyone, B.K.S. Iyengar, Dorling Kindersley Ltd; New Delhi
2. Yoga the Path to Holistic Health, .B.K.S. Iyengar, Dorling Kindersley Ltd; New Delhi
3. Science of Yoga, Ann Swanson, Dorling Kindersley Ltd; New Delhi

**Program:** B.com

**Semester:** II

**Subject:** Accounting Using Software

**Code:** 32AVOC101

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**Course Learning Objective:**

This course aims to make students understand and to acquire basic knowledge in the Computerized accounting systems and its applications in the area of business

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Compare the differences between manual accounting and Computerized accounting and develop skills to master the practical aspects of Computerized accounting.

**CO 2:** Prepare Final accounts of Sole traders and maintain other registers and reports pertaining to accounts and Inventory.

**Course Content:**

Topics	Hours
<b>Unit I: Introduction to Computerized Accounting</b>	
Computerized Accounting Systems: Basics of Computerized accounting systems - Meaning, Importance; Difference between computerized, accounting and manual accounting; Software programs for computerized accounting; Factors, affecting selection of suitable Computerized accounting software; Procurement and installation of Computerized accounting software	10
<b>Unit II: Company Creation &amp; Inventory maintenance</b>	
Creation of Company Gateway of Tally Menu Buttons, Features and Continuation; Accounting Group Ledger, Cost Category, Cost center; Currency; Voucher Types and Classes; Accounts Vouchers; Reversing Journal; Memorandum Voucher, Optional Voucher, Post-dated Voucher, Bill wise details, Interest; Money Receipt and Cheques, Debit and Credit Notes Creating and Configuring New Company Accounts: Account masters 'maintenance, Account vouchers maintenance, GST, TDS.  Inventory master's maintenance: Creation of Stock Groups – display-alter-delete-Stock categories – creation - Stock items create-display-alter-delete – Godown - Units of Measure - Inventory Vouchers-Display of inventory reports & statements, Transfer of stock- Intra & Inter branch	20
<b>Unit III: Voucher and Entry in Books of Accounts</b>	
Types of vouchers; Selection of voucher type for transactions; Vouchers for income and Expenditure; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque. Multiple Pricelist Quotation Purchase Enquiry; Order Performa Invoice, Sales Purchase & Rejection Voucher; Additional Purchase; Effective Rates Invoice.	15

<b>Unit IV: Final Accounts and Report Generation</b>	
Final Accounts of Sole Traders: Trial Balance - Profit and Loss Account - Balance Sheet Preparation of Final Accounts-Generation of Reports-Account Books – Registers - Statement of Accounts.	15

**Suggested Books & Readings:**

1. Computerized Accounting and Business systems: Kalyani publications
2. Vaagdevi publications
3. Mastering Tally: Dinesh Maidasani, Firewal Media
4. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications
5. Manuals of Respective Accounting packages

# **Semester – III**

**Program: B. Com.**

**Semester: III**

**Course: Corporate Accounting - I**

**Code: 32ACC201**

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**Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** To understand the concept, types, and accounting treatment for the issue and redemption of debentures, including compliance with legal provisions like Debenture Redemption Reserve (DRR).

**CLO 2:** To understand the legal and accounting procedures for redeeming preference shares and maintaining investment accounts, and to develop the skills to record related journal entries, analyze investment income, and perform valuation.

**CLO 3:** To understand and apply accounting treatments for internal reconstruction and amalgamation, including capital reduction, statement preparation, and post-amalgamation analysis.

**CLO 4:** To develop the ability to understand the need for valuation of shares and goodwill, and to apply appropriate methods for valuing it for various business purposes.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO1:** Identify types of debentures, record issue and redemption entries, explain legal requirements like DRR, and evaluate various redemption methods in real-world contexts.

**CO2:** Apply legal and accounting procedures for preference shares and investments, including redemption, bonus and rights issues, income analysis, and preparation of investment accounts.

**CO3:** Apply accounting treatments for internal reconstruction and amalgamation, including journal entries, balance sheet preparation, and analysis of their financial impact.

**CO6:** Explain the need for valuation, calculate goodwill using various methods, apply techniques for share valuation, and interpret results to support financial decision-making.

## Course Content:

Topics	Hours
<b>Unit – I : Issue and redemption of Debenture</b>	
Meaning and types of debentures – Accounting entries for issue of debenture – Meaning and requirements to create debenture redemption reserve (DRR) – Methods of redemption of debentures (By payment in lumpsum, by payment in instalment, by purchase in open market, by conversion into shares) - Accounting treatment of each methods – Advantages and disadvantages of each methods.	12
<b>Unit – II : Redemption of Preference shares and Investment Accounting</b>	
Meaning and types of preference shares – Methods of redemption (By fresh issue, by capitalization of undistributed profits, by combinations of both) – Accounting treatment for each method of issue – Advantages and disadvantages of each methods. Meaning, Classification, benefits of Investment – Definition of Investment as per Ind AS 109 (Financial Instruments) - Cum-Interest and Ex-Interest Price – Accounting Entries - Investments Accounts – Bonus Shares – Right Shares - Disposal of Investments.	15
<b>Unit – III : Amalgamation and Internal Restructuring</b>	
Meaning and types of Amalgamation – Difference between Amalgamation, Absorption, External Reconstruction – Purchase consideration (meaning and methods for calculation purchase consideration – Lumpsum method, Net payment method, Net Assets Method, Intrinsic value method) – Methods of Accounting for Amalgamation (Pooling of Interest method and Purchase method as per Ind AS 103) – Intercompany debts and stocks Meaning, difference between internal and external reconstruction – Methods of Internal reconstruction (Alteration of share capital and Reduction of share capital) – Accounting treatment of Internal Reconstruction – Accounting treatment of both methods.	18
<b>Unit – IV: Valuation of Goodwill and shares</b>	
Meaning and types of goodwill – Methods of Valuation of Goodwill (Average profit method, Super profit method, Capitalisation of Average profit, Capitalisation of Super profit method, Annuity Method) – Calculation of Goodwill as per Ind AS 38 (Intangible Assets) and Ind 103 (Business Combination). Valuation of shares – Meaning, Need and factors affecting valuation of shares – Methods of Valuation of shares (Asset Backing Method, Yield Valuation method)	15

### Suggested Reading:

- Mukherjee A. and Hanif M.: Corporate Accounting (ninth edition); Tata McGraw Hill Education Private Limited, New Delhi.
- Maheshwari S.N. and Maheshwari S. K.: Corporate Accounting (fourth edition); Vikash Publishing House Pvt. Ltd., New Delhi.
- Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (latest edition). Advanced accounts. S. Chand Publishing.
- Grewal, T. S. (Latest edition). Analysis of financial statements. Sultan Chand & Sons.
- Gupta, R. L., & Radhaswamy, M. (latest edition). Advanced accountancy, Sultan Chand & Sons.

**Program:** B.com

**Semester:** III

**Course:** Legal Aspects of Business

**Course Code:** 32ACC202

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### Course Learning Objective:

**CLO 1:** To understand the fundamental principles of the Indian Contract Act, 1872 and to apply knowledge of contract law to practical situations.

**CLO 2:** Students are able to understand the key provisions of the Sale of Goods Act, 1930 and its applicability.

**CLO 3:** Students should be able to gain knowledge of the key provisions and concepts of the Negotiable Instruments Act, 1881.

**CLO 4:** -To understand the key provisions of the Companies Act, 2013, and the Limited Liability Partnership Act, 2008 and to understand the legal framework governing business operations in India.

### Course Outcome:

On completion of the Course, the students will be able to:

**CO 1:** Students can apply principles of the Indian Contract Act, 1872, to analyze contracts, breaches, and remedies.

**CO 2:** Students are able to apply knowledge of the Sale of Goods Act, 1930, to understand buyer-seller rights and obligations, including conditions, warranties, transfer of property, and remedies for unpaid sellers.

**CO 3:** Apply knowledge of negotiable instruments, including essentials, types, holder rights, endorsement, cheque crossing, and dishonour procedures, to facilitate secure financial transactions

**CO4:** The student will be able to apply the knowledge of company and LLP law to make informed business decisions and ensure regulatory compliance."

Topics	Hours
<b>Unit I: Indian Contract Act, 1872</b>	20
Indian Contract Act, 1872 (Fundamental Knowledge): Introduction, Essentials of Valid Contract, Discharge of Contract, Remedies for Breach of Contract; Contracts of Indemnity, Guarantee, Bailment, Pledge and Agency.	
<b>Unit II: Sale of Goods Act, 1930</b>	12
Sale of Goods Act 1930: Meaning of Sale and Goods, Conditions and Warranties, Transfer of Property, difference between transfer of property and possession, Rights of an unpaid seller	
<b>Unit III: The Negotiable Instruments Act, 1881</b>	10
The Negotiable Instruments Act 1881 – Essentials of negotiable Instruments, Kinds of Negotiable Instrument, Holder and Holder in Due Course, Negotiation by Endorsements, Crossing of a Cheque and Dishonour of a Cheque.	
<b>Unit IV: The Companies Act, 2013 &amp; The Limited Liability Partnership Act 2008</b>	18
Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings. The Limited Liability Partnership Act 2008: Meaning and nature of limited partnership, formation, partners & their relations, extent and limitation of liability	

**Suggested Reading:**

- Legal Aspects of Business, Pathak, Akhileshwar, (2009), 4th Edition, McGraw Hill Education.
- Business Law, Kuchhal, M.C, (2006), Vikas Publishing House, New Delhi.
- Kapoor G. K. & Dhamija Sanjay, Company Law and Practice-A comprehensive text book on Companies Act 2013, Taxmann
- Elements of Mercantile Law, Kapoor, N.D., (2006), Sultan Chand & Sons, New Delhi.
- Guide to the Companies Act A. Ramaiyya, 16th edition, Lexis Butterworths

**Program: B. COM.**

**Semester: III**

**Course: Business Mathematics**

**Course Code: 32ACC203**

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**Course Learning Objective:**

CLO 1: To understand the basics of Matrix and Determinant.

CLO 2: Describe about various permutation and combinations and explain about Probability.

CLO 3: To be able to appreciate uses of Mathematical models in real life situations

CLO 4: To understand commercial arithmetic and calculus and its applications

**Course Outcome:**

On completion of the Course, the students will be able to:

CO 1: Understand the concepts of Matrices and Schedules with reference to business process.

CO 2: Simplify the probability of events, their Permutations and Combination.

CO 3: Apply differential calculus to solve simple business problems

CO 4: Explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.

**Course Content:**

<b>Topics</b>	<b>Hours</b>
<b>Unit I: Determinant and Matrices</b>	<b>15</b>
Determinant, properties of Determinant. Matrix Algebra: Types of Matrix, addition, subtraction and multiplication of matrix, minor and cofactor, Adjoin and Inverse of a matrix, Rank of a matrix, Solution to a system of equations.	
<b>Unit II: Principle of Counting</b>	<b>12</b>
Principle of Counting: Permutations and Combination, Circular Permutation.	
<b>Unit III: Calculus</b>	<b>18</b>
Limits – Differentiation - Methods of differentiation – Second order derivative Maxima and Minima. Application of Maxima and Minima problems: Revenue, Cost, Profit, Economic Order Quantity, Optimal trade in time.	
<b>Unit IV: Commercial Arithmetic:</b>	<b>15</b>
Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding a sum using different types of rates. Applications relating to Depreciation of assets and average due date. Types of annuities: ordinary, due, and deferred - Discrete and continuous. Perpetuity. Determination of future and present values using different types of rates of interest.	

**Suggested Reading:**

1. Business Mathematics, Kashyap Trivedi ((2010)), 1st edition, Pearson Education.
2. Mathematics for Economics and Business, Bhardwaj. R.S (2000). Excel Books.
3. Mathematics for Management, Raghavachari. M. ((2004)), McGraw Hill Education.
4. Business Math, Cleaves S. Cheryl, and Hobbs. Margie. J (2008), 7th Edition, Prentice Hall.
5. S.K. Sharma and Kaur, G. (2019). Business Mathematics. New Delhi: Sultan Chand & Sons (P) Ltd.

**Program: B. Com.**  
**Semester: III**  
**Course: Income Tax: Law and Practice-II**  
**Code: 32ACC204**

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**Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** To understand and apply provisions of clubbing of income, set-off and carry forward of losses, and deductions to accurately compute taxable income and support effective tax planning.

**CLO 2:** To apply relevant tax rates and provisions to compute tax liability for individuals and firms, interpret tax slabs, and analyze cases for accurate and compliant tax computation.

**CLO 3:** To understand and comply with income tax return filing procedures, identify appropriate return forms, and differentiate between types of assessments under the Income Tax Act.

**CLO 4:** To understand the provisions related to timely payment of advance tax, computation of interest and fees for defaults, and the mechanism of Tax Deducted at Source (TDS) under the Income Tax Act.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO1:** Gain understand the clubbing provisions, apply rules for set-off and carry forward of losses, and evaluate deductions under Chapter VI-A to compute accurate taxable income

**CO2:** Apply knowledge of the Income Tax Act to analyze total income components, compute income under each head, and accurately determine total income and tax liability for individuals and firms.

**CO3:** Analyze types of income tax returns and assessments, apply e-filing procedures, handle rectifications and notices, and assess compliance requirements.

**CO4:** Understand and apply provisions of advance tax, interest, fees, and TDS, compute related liabilities, and analyze their impact on overall tax compliance.

## Course Content:

Topics	Hours
<b>Unit – I: Clubbing provisions, Set Off and / or Carry Forward of Losses and Deductions</b>	
<b>Clubbing provisions</b> – Meaning and related Provisions. <b>Set off and carry forward of losses</b> – Inter source set off of losses, Inter head set off of losses, Carry forward and set off of unabsorbed losses. <b>Deductions under chapter VI A</b> – under section 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80U.	<b>15</b>
<b>Unit – II: Computation of Total Income and Tax Payable</b>	
Rate of tax applicable to different assesses (except corporate assessee), Computation of tax liability of an individual (including MAT), Firm (excluding application of AMT)	<b>12</b>
<b>Unit – III: Assessment Procedure and Income tax Authorities</b>	
Income tax returns – Types of returns – Filing of e-return – Assessment – Types of assessment: Self-assessment (u/s 140A) - Summary assessment u/s 143(1) – Provisional assessment – Regular assessment – Scrutiny assessment u/s 143(3) and Best judgment assessment u/s 144 – Reassessment – Rectification of mistakes – Notice on demand. Income Tax Authorities: A brief discussion on - Assessing Officer Powers and Functions - Central Board of Direct Taxes, Functions - Commissioner of Income Tax, Functions.	<b>18</b>
<b>Unit – IV: Tax Management</b>	
<b>Advance Tax</b> - Who is liable to pay, due dates and computation of advance tax (excluding corporate assessee), Credit for advance tax, Interest for non-payment or short-payment of advance tax <b>Interest &amp; Fees</b> - Section 234A, 234B, 234C, 234F (simple problems on interest and fees) <b>TDS</b> - Salary [Section 192], Interest on securities [Section 193], Interest other than interest on securities [Section 194A], Payments to contractors and sub-contractors [Section 194C], Commission or brokerage [Section 194H], Rent [Section 194-I], Fees for professional or technical services [Section 194J], TDS on cash withdrawal [Section 194N], No Deduction in Certain Cases [Section 197A], Consequences of failure to deduct or pay [Section 201], Person responsible for paying taxes deducted at source [Section 204]	<b>15</b>

### Suggested Reading:

- Vinod Kumar Singhania and Monica Singhania – Guide to Income Tax, Taxman Publication New Delhi.
- Girish Ahuja and Rani Gupta – Systematic Approach to Income Tax. Bharati Law House.
- Dinkar Pagare – Law Practice of Income Tax. Sultan Chand & Sons, New Delhi.
- Dr. H.C. Mehrotra – Income Tax Law & Accounts Sahitya Bhawan Publication.

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**Program: BCOM**

**Semester: III**

**Course: Professional Skills**

**Course Code: 32AAEC201**

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The Course Professional Skills is divided into two parts:

- a) Career Skills
- b) Team Skills

### **CAREER SKILLS**

#### **Course Learning Objective:**

**CO1:** Acquire career skills and fully pursue to partake in a successful career path.

**CO2:** Prepare good resume, prepare for interviews and group discussions.

**CO3:** Explore desired career opportunities in the employment market in consideration of an individual SWOT

#### **Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Prepare their resume in an appropriate template without grammatical and other errors and using proper syntax

**CO 2:** Actively participate in group discussions and interviews towards gainful employment.

**CO 3:** Identify career opportunities in consideration of their own potential and aspirations.

Topics	Hours
<b>Unit I: Resume Skills</b>	
Resume Skills: Preparation and Presentation <ul style="list-style-type: none"> <li>• Introduction of resume and its importance</li> <li>• Difference between a CV, Resume and Bio data</li> <li>• Essential components of a good resume</li> <li>• Resume skills: common errors</li> <li>• Common errors people generally make in preparing their resume</li> <li>• Prepare a good resume of her/his considering all essential components</li> </ul>	4
<b>Unit II: Interview Skills</b>	
i. Interview Skills: Preparation and Presentation <ul style="list-style-type: none"> <li>• Meaning and types of interviews (F2F, telephonic, video, etc.)</li> <li>• Dress Code, Background Research, Do's and Don'ts</li> <li>• Situation, Task, Approach and Response (STAR Approach) for facing an interview</li> <li>• Interview procedure (opening, listening skills, closure, etc.)</li> <li>• Important questions generally asked in a job interview (open and closed ended questions)</li> </ul> ii. Interview Skills: Simulation <ul style="list-style-type: none"> <li>• Observation of exemplary interviews</li> <li>• Comment critically on simulated interviews</li> </ul> iii. Interview Skills: Common Errors <ul style="list-style-type: none"> <li>• Discuss the common errors generally candidates make in interview</li> <li>• Demonstrate an ideal interview</li> </ul>	4
<b>Unit III: Group Discussion Skills</b>	
<ul style="list-style-type: none"> <li>• Meaning and methods of Group Discussion</li> <li>• Procedure of Group Discussion</li> <li>• Group Discussion- Simulation</li> <li>• Group Discussion - Common Errors</li> </ul>	3

<b>Unit IV: Exploring Career Opportunities</b>	
<ul style="list-style-type: none"> <li>• Knowing yourself – personal characteristics</li> <li>• Knowledge about the world of work, requirements of jobs including self-employment.</li> <li>• Sources of career information</li> <li>• Preparing for a career based on their potentials and availability of opportunities</li> </ul>	3

**Suggested Reading:**

1. Monippally, Matthukutty. M. 2001. *Business Communication Strategies*. 11<sup>th</sup> Reprint. Tata McGraw-Hill. New Delhi
2. Soft Skills Dr. K. Alex
3. Managerial Skills Dr. K.Alex

**B. TEAM SKILLS**

**Course Learning Objective:**

**CO1:** Understand the significance of Team Skills and help them in acquiring them.

**CO2:** To help them design, develop and adapt to situations as an individual and as a team.

**CO3:** To help students understand the techniques of individual and group brain storming.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Use common technology messaging tools that are used in enterprises for flow of information and transition from command and control to informal communication during an online/offline team session.

**CO 2:** Appreciate and demonstrate Team Skills.

**CO3:** Generate, share and maximize new ideas with the concept of brainstorming and the documentation of key critical ideas/thoughts articulated and action points to be implemented with timelines in a team discussion (as MOM) in identified applicable templates.

**Course Content:**

Topics	Hours
<b>Unit I: Presentation Skills</b>	

<ul style="list-style-type: none"> <li>• Types of presentations</li> <li>• Internal and external presentation</li> <li>• Knowing the purpose</li> <li>• Knowing the audience</li> <li>• Opening and closing a presentation</li> <li>• Using presentation tools</li> <li>• Handling questions</li> <li>• Presentation to heterogenic group</li> <li>• Ways to improve presentation skills over time</li> </ul>	4
<b>Unit II: Trust and Collaboration</b>	
<ul style="list-style-type: none"> <li>• Explain the importance of trust in creating a collaborative team</li> <li>• Agree to Disagree and Disagree to Agree – Spirit of Team work</li> <li>• Understanding fear of being judged and strategies to overcome fear</li> </ul>	2
<b>Unit III: Listening as a Team Skill</b>	
<ul style="list-style-type: none"> <li>• Advantages of Effective Listening</li> <li>• Listening as a team member and team leader. Use of active listening strategies to encourage sharing of ideas (full and undivided attention, no interruptions, no pre- think, use empathy, listen to tone and voice modulation, recapitulate points, etc.).</li> </ul>	3
<b>Unit IV: Brainstorming</b>	
<ul style="list-style-type: none"> <li>• Use of group and individual brainstorming techniques to promote idea generation.</li> <li>• Learning and showcasing the principles of documentation of team session Outcomes.</li> </ul>	3
<b>Unit V: Social and Cultural Etiquette</b>	
<ul style="list-style-type: none"> <li>• Need for etiquette (impression, image, earn respect, appreciation, etc).</li> <li>• Aspects of social and cultural/corporate etiquette in promoting teamwork</li> <li>• Importance of time, place, propriety and adaptability to diverse cultures</li> </ul>	2
<b>Unit VI: Internal Communication</b>	
<ul style="list-style-type: none"> <li>• Use of various channels of transmitting information including digital and physical, to team members.</li> </ul>	2

***Suggested Reading:***

1. *Monippally, Matthukutty. M. 2001. Business Communication Strategies. 11<sup>th</sup> Reprint. Tata McGraw-Hill. New Delhi*
2. *Soft Skills Dr. K. Alex*
3. *Managerial Skills Dr. K.Alex*

**Program:** B.Com

**Semester:** III

**Course:** Character Building and Holistic Development of Personality 3 (Universal Human Values and Ethics)

**Course Code:** 32AVAC201

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**Course Learning Objective:**

**CLO 1:** To familiarize students with Indian cultural values.

**CLO 2:** To inspire students to preserve and protect values and ethics.

**CLO 3:** To build moral, ethical, energetic individual dedicated towards the service of humanity.

**CLO 4:** To focus on holistic development of an individual.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Understand the importance of Indian cultural values.

**CO 2:** Learn to adapt, protect and preserve values and ethics.

**CO3:** Become a responsible citizen for serving the mankind.

**CO4 :** Develop one's personality holistically in a balanced manner.

**Course Content:**

Topics	Hours
<b>Unit I: Personality Development</b>	
<ul style="list-style-type: none"><li>• Personality Development: Meaning, Concept, Constituent elements of personality and Means/Ways of Personality Development.</li><li>• Panchakosha: General Introduction, Meaning, Objectives, Characteristics and Significance.</li><li>• Benefits of Panchakosha, development and deficiencies due to underdevelopment of Panchkosha.</li><li>• BKS - Bharatiya Gyan Parampara and Personality Development</li></ul>	4
<b>Unit II: Mental Emotional Development</b>	
<ul style="list-style-type: none"><li>• Values and Individual: Non-Possession, Non-Stealing, Self Restrain, Enthusiasm, Dutifulness, Reticence, Silence, Self-study, Considerateness and Self-respect.</li><li>• Values and Family: Respectful Salutation, Obedience, Contentment, Patience, hospitality, Parent Service, Rectitude, Good Behaviour, Family feeling and worship.</li></ul>	4
<b>Unit III: Indian Values</b>	
<ul style="list-style-type: none"><li>• Values and Society: Discipline, Social Responsibility and Duties of Citizens, Altruism/Charity, Keeping good company, Gratefulness, Fraternity/ Friendship, Courtesy, Tactfulness, Soft Spoken and Feeling for the Oppressed.</li><li>• Values and Constitution: Dignity of an Individual, Fundamental Duties, Fundamental rights, Directive Principles of State Policies, Social Equality, Democracy, Justice, Freedom, Sarva-Pantha Samman and Scientific Approach.</li></ul>	8
<b>Unit IV: Practice of Values and Ethics</b>	
<ul style="list-style-type: none"><li>• Values and Indian Culture: Integrity of the nation, Glory of the Past, Swadeshi, Nation Building, Patriotism, Mother Tongue, National Unity, Public Welfare, Equality and Spirituality.</li><li>• Values and Vision of the World: Humanity, Integrity, Human rights, The Highest or Most Sublime Good, Vasudhaiva Kutumbakam, Tolerance, Peaceful Coexistence, World-Welfare, Environmental Protection, Swavalamban/Self-reliance</li></ul>	8

**Suggested Reading:**

- My Idea of Education, Swami Vivekanand, Advaita Ashram, Kolkata
- Personality Development, Swami Vivekananda, Advaita Ashram, Kolkata.
- The Man India Missed the Most; Subhash Chandra Bose, huvan Lall, Notion Press, Chennai

# **Semester-IV**

**Program: B. Com.**  
**Semester: IV**  
**Course: Financial Management**  
**Code: 32ACC205**

L	T	P	C
4	0	0	4

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**Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** To make the student understand the fundamental concepts of financial management, including its scope, objectives, time value of money, and the relationship between risk and return using CAPM.

**CLO 2:** To help the student learn to evaluate long-term investment decisions using key capital budgeting techniques and estimate relevant cash flows.

**CLO 3:** To help the student develop the ability to estimate the cost of capital from various sources and analyze capital structure theories and the impact of leverage.

**CLO 4:** To make the student understand the relevance and irrelevance theories of dividend policy and analyze their implications for corporate valuation and dividend practices.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Demonstrate the ability to apply financial principles and CAPM to assess the time value of money and investment risk-return trade-offs.

**CO 2:** Apply capital budgeting tools such as NPV, IRR, and Payback Period to assess the financial feasibility of investment proposals.

**CO 3:** Calculate WACC and evaluate financing alternatives and capital structure decisions using theoretical and practical approaches.

**CO 4:** Evaluate dividend decisions using models such as Walter's, Gordon's, and MM Approach, and examine their application in real-world corporate policies.

**Course Content:**

<b>Topics</b>	<b>Hours</b>
<b>Unit – I : Introduction to Financial Management</b>	
Nature, scope and objectives of financial management, Time value of money, Risk and return (including Capital Asset Pricing Model).	12
<b>Unit – II : Capital Budgeting: Tools for Long-Term Financial Planning</b>	
Long term investment decisions: The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.	15
<b>Unit – III : Financing Decisions and Capital Structure Analysis</b>	
Financing Decisions: Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC). Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage. Determinants of capital structure.	17
<b>Unit – IV: Dividend Policy: Theories, Models, and Practices</b>	
Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuation- Walter’s Model, Gordon’s Model, MM Approach, Cash and stock dividends. Dividend policies in practice	16

**Suggested Reading:**

- *Khan, M.Y. and P.K. Jain, Financial Management: Text and Problems, Tata McGraw Hill*
- *Horne, Van; James C., John Wachowicz, Fundamentals of Financial Management, Pearson Education*
- *Ross, Stephen A., Westerfield, Randolph, and Jeffrey Jaffe, Corporate Finance, Tata McGraw Hill*
- *Srivastava, Rajiv, and Anil Mishra, Financial Management, Oxford University Press, UK*
- *Singh, Preeti, Financial Management, Ane Books Pvt. Ltd, New Delhi*

**Program: B. Com.**  
**Semester: IV**  
**Course: Corporate Accounting - II**  
**Code: 32ACC207**

L	T	P	C
4	0	0	4

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### **Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** To understand the format and components of corporate financial statements and develop the ability to prepare Profit and Loss Statements and Balance Sheets in compliance with the Companies Act and applicable accounting standards.

**CLO 2:** To make students able to apply the principles of cash flow and fund flow analysis by classifying transactions, preparing relevant statements, and interpreting them for effective short-term and long-term financial decision-making.

**CLO 3:** The students will be able to calculate and interpret key financial ratios and evaluate a firm's performance in terms of profitability, liquidity, efficiency, and solvency.

**CLO 4:** To understand holding and subsidiary relationships and develop the skills to prepare consolidated financial statements and analyze intercompany transactions and adjustments.

### **Course Outcome:**

On completion of the Course, the students will be able to:

**CO1:** Prepare the Statement of Profit and Loss and Balance Sheet as per Companies Act and relevant accounting standards, apply corporate accounting principles, and interpret the financial position of a company.

**CO2:** Prepare and analyze cash flow and fund flow statements, classify financial activities, assess liquidity, working capital changes, and evaluate short- and long-term financial management.

**CO3:** Compute, interpret, and evaluate key financial ratios to assess the profitability, liquidity, solvency, and efficiency of a business, aiding in financial decision-making.

**CO4:** Understand the concept of Holding Company, prepare consolidated financial statements for holding and subsidiary companies, and analyze intercompany transactions and unrealized profits in consolidation.

## Course Content:

Topics	Hours
<b>Unit – I: Final Accounts (Preparation of statement of Profit and loss and balance sheet of corporate entities)</b>	
Meaning of Company, types, nature and objectives of company – Nature, objective of Financial Statements – Part 1 (financial statement) of schedule III of companies act, 2013 and Part 2 (statement of profit and loss) of schedule III of companies Act, 2013	10
<b>Unit – II: Cash flow statement and Fund flow statement</b>	
Meaning, benefits, Purpose of cash flow statement (as per Ind AS 7) – Types of Cash flow – Calculation of cash flow from Operation activity (Direct and indirect method) – Calculation of cash flow from investing activity – calculation of cash flow from financing activity – Preparation of cash flow statement Meaning, objective, advantage and limitation of fund flow statement – Difference between Fund flow statement and cash flow statement – treatment of some important items (investment, advance payment of income tax, provision of income tax, proposed dividend, Interim dividend, provision for bad debts) – preparation of fund flow statement (schedule of changes in working capital, and fund flow statement)	15
<b>Unit – III: Ratio Analysis</b>	
Meaning, Advantages and limitation of ratio analysis – Current ratio – Solvency ratio – Activity ratio - Profitability Ratios – Interpretation and Analysis of each ratio.	15
<b>Unit – IV: Holding Company</b>	
Meaning of Holding and subsidiary Company – Consolidation of Financial Statements as per Ind AS 110 – Basic rules regarding Cancellation of investment and share capital, Goodwill/Capital reserve on consolidation, reserve of the holding and subsidiary company – Calculation of Pre and Post Acquisition profit of subsidiary – calculation of Minority Interest – cancellation of Intercompany debts, intercompany loans and advances – some special adjustments related to unrealised Profit on stock, unrealised Profit on fixed assets, revaluation of assets – Preparation of consolidated financial statement – Acquisition of shares during accounting period and preparation of financial statement.	20

### Suggested Reading:

- Mukherjee A. and Hanif M.: *Corporate Accounting (latest edition)*; Tata McGraw Hill Education Private Limited, New Delhi.
- Maheshwari S.N. and Maheshwari S. K.: *Corporate Accounting (latest edition)*; Vikash Publishing House Pvt. Ltd., New Delhi.
- *Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.*
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (Year). *Advanced accounts*. S. Chand Publishing.
- Gupta, R. L., & Radhaswamy, M. (latest edition). *Advanced accountancy*. Sultan Chand & Sons.
- ICAI. (2023). *CA Foundation Study Material – Accounting*. <https://www.icai.org>

**Program:** B. Com.

**Semester:** IV

**Course:** Banking Operations

**Course Code:** 32ACC206

L	T	P	C
4	0	0	4

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**Course Learning Objective:**

**CLO 1:** To understand the structure and functions of banks and banking products and services.

**CLO 2:** To familiarize students with various banking operations and the technicalities involved in it

**CLO 3:** To educate students on the regulatory framework governing banking operations, including banking laws, regulations, and compliance requirements.

**CLO 4:** To introduce students to modern banking trends, including digital banking, fintech, and sustainable banking practices.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Students are able to explain the structure and functions of banks and identify and describe banking products and services.

**CO 2:** Students will understand and apply technical aspects of banking operations, including transaction processing, risk management, and compliance, to manage operations effectively.

**CO 3:** Students have an understanding of banking laws, regulations, along with their applications and compliance requirements in banking operations.

**CO 4:** Students will analyze digital banking and fintech trends, assessing their impact and identifying key opportunities and challenges.

**Course Content:**

Topics	Hours
<b>Unit I: Introduction to Banking and Fundamental concepts of Banking Products and Services:</b>	
Definition and Evolution of Banking: History of banking and their evolution. Types of Banks. Importance of banks in economic development, financial intermediation, and risk management. Banking Products and Services: Deposit Accounts: Savings accounts, current accounts, fixed deposits, and other deposit products. Loan Products: Personal loans, home loans, education loans, business loans, and other credit products. Credit Cards and Debit Cards: Features, benefits, and risks associated with credit and debit cards. Online Banking and Mobile Banking: Digital banking channels, features, and benefits. Other Services: Lockers, insurance, investment products, UPI and other ancillary services.	16
<b>Unit II: Banking Operations</b>	
Bank Account Opening and Operation: Procedures and documentation for opening and operating a bank account. Cheque clearing and Settlement: Cheque clearing process, types of cheques, and settlement systems. Electronic Fund Transfer: NEFT, RTGS, IMPS, and other electronic payment systems. Bank Reconciliation Statement: Purpose, preparation, and importance of bank reconciliation statements.	16
<b>Unit III: Banking Regulations and Compliance</b>	
Banking Regulation Act, 1949: Key provisions, objectives, and impact on banking operations. Reserve Bank of India (RBI): Functions, role, and regulatory framework. Banking Ombudsman Scheme: Objectives, procedures, and benefits. KYC and AML: Know Your Customer (KYC) norms, Anti-Money Laundering (AML) regulations, and their importance.	10
<b>Unit IV: Modern Banking and Trends</b>	
Digital Banking and Fintech: Digital banking channels, fintech companies, and their impact on banking. Blockchain and Cryptocurrency, Blockchain technology, crypto currency, and their potential applications in banking. Artificial Intelligence and Machine Learning: AI and ML applications in banking, benefits, and challenges. Sustainable Banking and Green Finance: Sustainable banking practices, green finance, and their importance.	18

**Suggested Readings**

- *Banking Operations and Management* by Vasant Desai (2010). 4th Edition. Himalaya Publishing House.
- *Principles and Practices of Banking* by Indian Institute of Banking and Finance (IIBF) (2019). 4th Edition. Macmillan Publishers India
- *Commercial Bank Management* by Peter S. Rose and Milton H. Marquis (2008). 7th Edition. McGraw-Hill/Irwin
- *Banking Theory and Practice* by KPM Sundharam (2019). 12th Edition. Sultan Chand & Sons
- *Banking Law and Practice* by P.N. Varshney (2018). 22nd Edition. Sultan Chand & Sons.
- *Digital Bank* by Chris Skinner (2014). 1st Edition. John Wiley & Sons

**Program: B. Com.**

**Semester: IV**

**Course: GST & Other Indirect Taxes**

**Code: 32ACC208**

L	T	P	C
4	0	0	4

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**Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** To understand the evolution, structure, and legal framework of GST, identify its types, and analyze the concept and classification of supply for a strong foundational understanding of GST compliance.

**CLO 2:** To understand the provisions for GST registration, classify goods and services under appropriate tax rates, apply rules for availing and utilizing Input Tax Credit (ITC), and analyze compliance requirements for effective GST implementation.

**CLO 3:** Able to describe GST return types and due dates, apply procedures for filing returns and to develop practical skills in GST accounting and return filing.

**CLO 4:** Able to understand core concepts of custom duty, apply rules for classification and valuation, analyze complex situations like warehousing and confiscation, evaluate administrative aspects.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO1:** To understand the structure and features of the GST system, identify different types of GST and analyze the scope and classification of supply, GST compliance and further learning.

**CO2:** To understand GST registration, classify goods and services by tax rates, apply Input Tax Credit rules, and analyze compliance requirements for effective GST implementation.

**CO3:** To describe GST returns, apply filing procedures, record GST accounting entries, and analyze audit and compliance processes effectively.

**CO4:** To analyze its key provisions and scope, identify the roles of customs authorities and types of duties levied, and the significance of the Act in regulating international trade and safeguarding national interests.

## Course Content:

Topics	Hours
<b>Unit – I: GST: Introduction to GST and Legal Framework</b>	
Meaning, Objectives, Salient features and basic scheme of GST – benefits of implementing GST – Constitutional Provisions and 101 <sup>st</sup> Amendment Act- Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions – Taxes Subsumed in GST. Major Defects in the structure of Indirect Taxes prior to GST, Important Definitions, Supply under GST: Meaning, Scope, Composite and Mixed Supply, Time, Place, and Value of Supply, Exemptions and Goods Outside GST – GST compensation Cess.	12
<b>Unit – II: Registration, Input Tax Credit &amp; Tax Structure</b>	
Persons Liable for Registration (Threshold Limits) – Types of Registration (Regular, Composition Scheme) – GSTIN: Structure, Process of Registration, Amendment & Cancellation – Input Tax Credit (ITC) – Conditions, Blocked Credits, Utilization Rules – Reverse Charge Mechanism – GST Tax Rates – Tax Invoice, Bill of Supply, Debit & Credit Notes	15
<b>Unit – III: Compliance, Returns, Accounting &amp; Audit</b>	
GST Returns: Types (GSTR-1, 3B, 9 etc.), Filing Process, Due Dates – Late Fees, Interest & Penalties for Non-compliance – Books of Accounts under GST – Accounting Entries for GST in Books of Accounts – GST Audit: Applicability, Procedure, and Due Dates – Types of Assessment: Self, Provisional, Best Judgment – Offences, Penalties, and Anti-profiteering Measures	15
<b>Unit – IV: Overview of Customs Act, 1962</b>	
Overview of Customs Law – Levy and collection of Customs Duties – Types of Custom Duties – Classification and valuation of import and export goods – Exemption – Baggage – Officers of Customs – Administration of Customs Law – Import and Export Procedures – Transportation – Warehousing – Duty Drawback – Demand and Recovery – Confiscation of Goods and Conveyances.	18

### **Suggested Reading:**

- *Vinod. K. Singhania. (latest edition). Student Guide to Income Tax and GST. Taxman Publication. New Delhi.*
- *Saha R.G and Usha Devi. N (latest edition), Income Tax including GST, Himalaya Publications House*
- *V. Balachandran. (latest edition). Indirect Taxes. New Delhi: Sultan Chand Sons.*
- *Ahuja, G., & Gupta, R. (latest edition). Practical approach to Goods and Services Tax (GST) (Latest ed.). Bharat Law House.*
- *Mehrotra, H. C., & Goyal, S. P. (latest edition). Indirect taxes including GST and Customs. Sahitya Bhawan Publications.*

**Program: B.Com**  
**Semester: IV**  
**Course: Entrepreneurship Management**  
**Code: 32AMDC201**

L	T	P	C
3	0	0	3

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**Course Learning Objective:**

**CLO 1:** To understand the concept of entrepreneur and entrepreneurship existing in business world.

**CLO 2:** To learn the concept of entrepreneurial motivation in business environment.

**CLO 3:** To have a clear understanding of establishment of entrepreneurial system.

**CLO 4:** To study various entrepreneurial cases and learn the tools to utilize the concepts learnt in the cases.

**CLO 5:** To understand the concept of MSME and the process to start small Scale Industry.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Have a fair understanding of the concept of entrepreneur and entrepreneurship.

**CO 2:** Apply the concept of entrepreneurial motivation in business world.

**CO 3:** Have a clear understanding about the concept of establishing entrepreneurial system.

**CO 4:** Have a clear understanding of MSME and would be in a position of conceptually starting the business.

**CO 5:** Have a fair idea of various processes and implications associated with entrepreneurship in practical business world.

## Course Content:

Topics	Hours
<b>Unit – I: Introduction to Entrepreneurship</b>	<b>18</b>
Introduction: The Entrepreneur: Definition, Emergence of Entrepreneurial Class; Theories of Entrepreneurship. Concept of entrepreneurship: meaning & characteristics of entrepreneurship, entrepreneurial culture, socioeconomic origin of entrepreneurship, factors affecting entrepreneurship, conceptual model of entrepreneurship, traits of a good entrepreneur, entrepreneur and manager.	
<b>Unit – II: Entrepreneurial Motivation</b>	<b>16</b>
Entrepreneurial motivation: motivating, compelling and facilitating factors, entrepreneurial ambition, achievement motivation theory and Kakinada experiment, Establishment of entrepreneurial systems: search, processing and selection of idea, Input requirements.	
<b>Unit – III: MSME</b>	<b>16</b>
MSME: meaning, importance, characteristics, advantages and problems of MSME. Steps for starting a small industry, guidelines for project report, registration as MSME. Assistance to MSME, need for incentives & subsidies, need for institutional support, role of government and other institutions.	
<b>Unit – IV: Case Studies</b>	<b>10</b>
Case studies of Entrepreneurs.	

## Suggested Reading:

1. *Entrepreneurial Development* C.B. Gupta & N.P. Srinivasan: Sultan Chand & Sons .
2. *Management of a Small-Scale Industry* Vasant Desai: Himalaya Publishing House.
3. *Entrepreneurship Development*, Dr. C. B. Gupta Udyamita and Sudha G.S. Modern World Publishing House 8th ed.
4. *Dynamics of Entrepreneurship Development & Management: Vasant Desai; Himalaya Publishing House .*
5. *Entrepreneurship Development: G. A. Kaulgud, Vikas publication.*

**Program: B. Com.**

**Semester: IV**

**Course: Introduction to Accounting Software**

**Code: 32ASEC201**

L	T	P	C
2	0	1	3

### **Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** To introduce students to computerized accounting, highlight its need and advantages over manual systems, and provide basic understanding of popular accounting software.

**CLO 2:** To explain the fundamental concepts, key features, and configuration options of Tally ERP, including the process of creating a company and setting up accounting and inventory masters.

**CLO 3:** To enable students to record and manage various accounting and inventory transactions using vouchers in Tally ERP, and to analyze business transactions for accurate financial and inventory record-keeping.

**CLO 4:** To provide knowledge on TDS, TCS, and GST frameworks within Tally ERP, including the creation of statutory masters, recording of inter- and intra-state transactions, generating GST-compliant invoices, and preparing tax reports using Excel.

### **Course Outcome:**

On completion of the Course, the students will be able to:

**CO1:** Understand the basics of computerized accounting, differentiate it from manual systems, identify features of major accounting software, and perform basic installation, configuration, and data security.

**CO2:** Understand the fundamentals of Tally ERP, thereby applying foundational skills to efficiently manage accounting and inventory structures in a computerized environment.

**CO3:** Identify and record various accounting and inventory transaction vouchers in Tally ERP and analyze transactional data for accurate financial reporting and decision-making in a computerized accounting environment.

**CO4:** Understand the concepts of TDS, TCS, and GST, apply GST mechanisms like reverse charge, generate tax invoices, and prepare Excel reports, thereby demonstrating practical competence in handling statutory compliance.

## Course Content:

Topics	Hours
<b>Unit – I: Introduction to Computerized Accounting</b>	
Meaning and Introduction of Computerized accounting – Need and Importance of Computerized Accounting – Difference between Manual and Computerized Accounting – Features and Benefits of Accounting Software – Introduction to Popular Accounting Software (Tally, SAP Business One / SAP ERP Finance, ClearTax GST Software, QuickBooks, etc.) – Installation and Configuration Basics – Security and Data Integrity in Accounting Software.	10
<b>Unit – II: Fundamentals of Tally</b>	
Fundamentals of Tally – Company Features, Configuration, Getting functions with Tally.ERP9, Creation / setting up of Company in Tally.ERP9. Accounting Masters – Chart of Groups, Groups, Multiple Groups, Ledgers, Multiple Ledgers. Inventory Masters – Stock Groups, Multiple Stock Groups, Stock Categories, Multiple Stock Categories, Units of Measure, Stock Items. Statutory Master and Statutory Details.	15
<b>Unit – III: Transaction Processing &amp; Advanced Accounting/Inventory</b>	
Accounting Transaction Vouchers - Payment Voucher, Receipt Voucher, Contra Voucher, Sales Voucher, Purchase Voucher, Debit Note, Credit Note, Journal Voucher Inventory Transaction Vouchers - Stock Journal, Physical Stock Voucher, Manufacturing Journal, Purchase Order, Sales Order, Goods Receipt Note, Delivery Note, Rejection Outwards, Rejection Inwards Advance Accounting Features - Bill-wise details, Cost centers and Cost Categories, Budget and controls, Bank Reconciliation.	20
<b>Unit – IV: Taxation Compliance, Reporting &amp; Tally Management</b>	
GST (Goods and Service Tax) - About Goods and Services Tax (GST), Activating Tally in GST, Setting up GST, Creating GST Masters in Tally, Entry for GST in Tally, Practical on Intra-State and Inter - state Sales Entry in GST, Printing GST Sales Invoice from Tally ERP9 Software, Preparing of Excel Report Using Tally ERP. Technological Advantages - Tally vault, Security controls, Tally Audit, Backup and restore, Split company data, Import and export of data, Create a Company Logo Payroll Accounting - Employee Creation, Salary Define, Employee Attendance Register, Pay Heads Creation, Salary Report. Generating Reports - Financial Statements, Trading Account, Profit & Loss Account, Balance Sheet, Accounts Books and Reports, Inventory Books and Reports, Exception Report.	15

### **Suggested Reading:**

- Sanjay Kumar & Sandeep Arora – *Computerized Accounting System (Vikas Publishing House), Latest edition*
- Nadhani, A. K. (Latest Edition). *Implementing Tally ERP 9 (5th ed.). BPB Publications.*
- Nadhani, A. K. (Latest Edition). *Tally ERP 9 with GST. BPB Publications.*
- Kogent Learning Solutions Inc. (Latest Edition). *Tally ERP 9 Training Guide. Dreamtech Press.*
- Tally Solutions Official Website – <https://tallysolutions.com/> [Official manual]. Tally Solutions.

# **Semester-II**

**Program:** B.COM

**Semester:** II

**Course:** Quantitative Techniques for Business

**Course Code:** 32ACC106

L	T	P	C
4	0	0	4

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### Course Learning Objective

The Objective of Quantitative Technique for Business are classified as follows: -

**CLO 1:** Analysis and interpretation of quantitative information.

**CLO 2:** An understanding of the basic ideas underlying statistical methods at an introductory level.

**CLO 3:** An understanding of certain mathematical tools of business decision making like correlation, regression.

**CLO 4:** Practical Application of Index Numbers and various test related to it.

**CLO 5:** Introduction about advance probability and its application for solving real world problems.

### Course Outcome:

On completion of the Course, the students will be able to:

**CO 1:** Able to find the central tendency and dispersion of a random variable.

**CO 2:** Able to find the Index Number for framing suitable policies and take decisions relating to wages, prices and consumption etc.

**CO 3:** Able to find the relationship between variables through mathematical tools - correlation & regression as well as understand its practical application in real world.

**CO 4:** Able to solve real world problems of probability using certain theorem and axioms.

**CO 5:** Demonstrate an ability to apply various statistical tools to solve business problem.

**Course Content:**

<b>Topics</b>	<b>Hours</b>
<b>Unit I: Probability</b>	
Probability: Probability, Axioms of Probability, Conditional Probability, Baye's Theorem. Probability Distributions: Random Variables, Probability Distribution, Binomial Distribution, Poisson Distribution, Continuous Random Variables, Normal Distribution, Mathematical Expectation, Moments, Moment generating function and Characteristic function.	15
<b>Unit II: Statistics</b>	
Measurement of Central tendencies, Mean, Median and Mode, Measure of Dispersion.	15
<b>Unit III: Correlation and Regression</b>	
Correlation and Regression analysis: Correlation, Rank correlation meaning, application of regression analysis, difference between correlation & regression analysis, regression equations.	15
<b>Unit IV: Index Number</b>	
Index Number: Definition, method of construction of Index number, Laspeyre and Paasche formulas, Time reversal test, Circular test, Factor reversal test, Fixed base method, Average base method and Chain base method. Meaning of consumer price Index number and its computations.	15

**Suggested Reading:**

1. Business Mathematics, Kashyap Trivedi ((2010)), 1st edition, Pearson Education.
2. Mathematics for Management, Raghavachari. M. ((2004)), McGraw Hill Education.
3. Business Math, Cleaves S. Cheryl, and Hobbs. Margie. J (2008), 7th Edition, Prentice Hall.
4. Probability & Statistics: R. A. Johnson (Miller & Freund's, PHI)

**Program: B.com**

**Semester: II**

**Course: Financial Accounting - II**

**Code: 32ACC104**

L	T	P	C
4	0	0	4

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### **Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** Understand the concept of royalties and short working in accounting, and learn how to prepare journal entries and ledger accounts for landlords and lessees.

**CLO 2:** Explore the accounting principles and practices related to branch accounting, including dependent and independent branches, and foreign branches

**CLO 3:** To provide a comprehensive understanding of specialized accounting techniques used in non-profit organizations, including the preparation and interpretation of Receipt & Payment Accounts, Income & Expenditure Accounts, and Balance Sheets.

**CLO 4:** To provide a comprehensive understanding of various aspects related to share capital, including different types of shares, the accounting treatment for share capital, issuance of rights and bonus shares, etc.

**CLO 5:** Understand the details of consignment accounting, including types of commissions, valuation of unsold stock, and wastage of stock, as well as joint venture accounts and the associated accounting records.

### **Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Understand and apply the concept of royalties and short working in accounting, and demonstrate the ability to prepare journal entries and ledger accounts for landlords and lessees.

**CO 2:** Demonstrate a strong grasp of accounting principles and practices related to branch accounting, distinguishing between dependent and independent branches, and foreign branches.

**CO 3:** Gain a comprehensive understanding of the specialized accounting techniques used in non-profit organizations, and expertly prepare and interpret Receipt & Payment Accounts, Income & Expenditure Accounts, and Balance Sheet

**CO 4:** Develop a thorough understanding of the various aspects related to share capital, including different types of shares, and effectively apply the accounting treatment for share capital, issuance of rights and bonus shares.

**CO 5:** Demonstrate proficiency in understanding the details of consignment accounting, including various types of commissions, valuation of unsold stock, wastage of stock, and effectively manage joint venture accounts and their associated accounting records

**Course Content:**

Topics	Hours
<b>Unit I: Royalty &amp; Branch Accounting</b>	15
Meaning of Royalties, Short working, short working recoupment, Journal entry in the books of landlord & lessee, Preparation of Ledger Accounts. Branch accounting, Dependent branch; Debtor's system, stock and debtor system; Final accounts system; Wholesale branch; Independent branch; Foreign Branch BKS - Evolution of Financial Accounting system in context of Accounting Practices in Ancient India	
<b>Unit II: Accounts of Non-Profit Organization</b>	18
Meaning - Special features - Explanation of terms - Receipt & payment account - Income & expenditure account - Differences between receipt and payment account & income and expenditure account - Preparation of Receipt & Payment Account, Income & Expenditure Account and Balance Sheet	
<b>Unit III: Accounting for Issue of Shares</b>	12
Features and types of companies – Share and share capital: nature and types – Accounting for share capital: issue and allotment of equity and preferences shares – Public subscription of shares – over subscription and under subscription of shares; issue at par and at premium, calls in advance and arrears (excluding interest), issue of shares for consideration other than Cash – Concept of Private Placement and Employee Stock Option Plan (ESOP), Sweat Equity – Accounting treatment of forfeiture and reissue of shares – Disclosure of share capital in the Balance Sheet of a company.	
<b>Unit IV: Consignment Accounting &amp; Joint Venture Accounts</b>	15
Consignment Accounting: Meaning, Sale and Consignment, Consignment Accounting-different Types of commission including overriding commission, Valuation of unsold stock and wastage of stock. Joint Venture Accounts: Meaning of joint venture; Joint venture and partnership; Accounting records	

**Suggested Reading:**

1. Gupta. R.L. and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi.
2. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back. Nokia.
3. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.
4. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.

**Program: B.com**  
**Course: Income tax: Law & Practices-1**  
**Semester: II**  
**Course Code: 32ACC107**

L	T	P	C
4	0	0	4

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**Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** To understand about the basic concepts of direct tax along with definitions of terminology of taxation.

**CLO 2:** Understand the basis of income from salary, identify components of salary and their tax treatment and apply relevant deductions and reliefs. Able to compute gross and taxable salary using practical problems.

**CLO 3:** Gain a clear understanding of tax provisions related to income from business/profession and house property. Develop the ability to compute and analyze taxable income through practical problems, strengthening analytical and problem-solving skills.

**CLO 4:** To comprehend and implement tax provisions related to capital gains and income from other sources, including applicable exemptions and deductions. Able to solve practical problems to develop the skill of calculating taxable income.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO1:** Have knowledge about the basic concepts of direct tax along with definitions of terminology of taxation.

**CO2:** Understand salary components and tax provisions, and be able to apply them to compute gross and taxable salary.

**CO3:** Apply and analyze provisions related to income from business & profession and income from house property, including chargeability, deductions, depreciation, and presumptive taxation, and compute taxable income using practical problems,

**CO4:** Compute and evaluate tax implications of capital gains and income from other sources, including exemptions, deductions, and special scenarios, and accurately determine taxable income through practical problem

**Course Content:**

<b>Topics</b>	<b>Hours</b>
<b>Unit – I: Introduction to direct tax</b>	<b>12</b>
Concept and significance of Direct Tax & their evolution and historical Background of income tax Basic definitions: Assessee, Assessment year, Previous Year, Person, Income, Residential Status; Exempted income; Agricultural Income; Rates of Tax.	
<b>Unit – II: Income from Salary</b>	<b>15</b>
Meaning and basis of charge under Section 15 – Employer – Components of salary: Basic salary, advance salary, arrears - Allowances: Fully taxable, partly exempt, fully exempt – Perquisites: Taxable perquisites, exempt perquisites, valuation rules – Provident Funds: Statutory, Recognized, Unrecognized, Public PF and their tax treatment – Retirement benefits: Gratuity, Pension (commuted/uncommuted), Leave encashment – Deductions under Section 16: Standard deduction, Entertainment Allowance, Professional Tax - Relief under Section 89(1) for salary arrears - Computation of gross salary and taxable salary with practical problems.	
<b>Unit – III: Income from business &amp; Profession and Income from house property</b>	<b>15</b>
Income from Business/Profession: - Chargeability under Section 28 - Distinction between business and profession - Expenses expressly allowed – Expenses expressly disallowed – Depreciation: Block of assets, additional depreciation – Maintenance of books of accounts and audit under Section 44AA & 44AB - Presumptive taxation schemes: Section 44AD (small businesses), 44ADA (professionals), 44AE (transport business) - Practical computation of taxable income from business and profession. Income from House Property: - Basis of charge - Deemed ownership and tax implications - Determination of Gross Annual Value (GAV) and Net Annual Value (NAV) – Deductions, Interest on borrowed capital - Taxability of Self-Occupied, Let-Out, and Deemed Let-Out properties – Unrealized rent and recovery of unrealized rent.	
<b>Unit – IV: Income from Capital Gain and Income from Other Sources</b>	<b>18</b>
Income from Capital Gains: - Basis of charge under Section 45 - Meaning of capital asset and exclusions - Types of capital gains - Computation mechanism: Full value of consideration, cost of acquisition/improvement, indexed cost - Exemptions under Sections 54s - Practical problems on computation of capital gains. Income from Other Sources: chargeability under Section 56 - Specific incomes chargeable: Dividends, Winnings from lottery, card games, gambling - Gifts received without consideration or for inadequate consideration - Interest income from savings, fixed deposits, securities - casual income, sub-letting income - Deductions allowable under Section 57 - Amounts not deductible under Section 58 - Computation of taxable income under this head with practical problems.	

**Suggested Reading:**

1. Taxmann's Direct Taxes Law & Practice | Professional Edition | AYs 2023-24 & 2024-25
2. Singhanar V.K: Students' Guide to Income Tax; Taxmann, Delhi
3. Income Tax Law & Accounts, Dr. H.C. Mehrotra, Dr. S.P. Goyal, Sahitya Bhawan publication
4. Dinker Pagare• Income Tax Law and Practice: Sultan Chand & Sons, New Delhi
5. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi
6. Income Tax Law & Accounts, Dr. H.C. Mehrotra, Dr. S.P. Goyal, Sahitya Bhawan publication

**Program:** B.com

**Semester:** II

**Subject:** Corporate Law

**Code:** 32ACC105

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4	0	0	4

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**Course Learning Objective:**

**CLO 1:** Explore the legal frameworks and amendments that govern the forming a company

**CLO 2:** Comprehend the roles and responsibilities of promoters & the significance of legal documentation

**CLO 3:** Gain insight into the complexities of capital subscription, including fund-raising procedures, regulatory requirements, and key considerations for public companies.

**CLO 4:** To equip students with the essential knowledge and skills to effectively conduct and manage corporate meetings, ensuring compliance with legal requirements

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Ability to navigate the legal landscape of company formation, understanding the intricacies of each stage and the compliance requirements.

**CO 2:** Proficiency in evaluating the roles and functions of promoters, directors, and key managerial personnel within a corporate structure

**CO 3:** Ability to understand the complexities and the regulatory frameworks governing financial instruments

**CO 4:** Competence in organizing and conducting corporate meetings effectively, distinguishing between shareholder and board meetings, and ensuring compliance with procedural mandates for valid proceedings.

**Course Content:**

Topics	Hours
<b>Unit I: Introduction</b>	
Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) <b>Formation of a company:</b> Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences	8
<b>Unit II: Company Administration</b>	
Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director, Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.	8
<b>Unit III: Share capital &amp; debenture</b>	
Share and Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, SOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, Demat System, Transfer and Transmission, Redemption of Preference Shares, Debenture –Definition, Types, Rules Regarding Issue of Debenture, Rules regarding Dividend and distribution of dividend.	10
<b>Unit IV: Corporate meetings</b>	
Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings, Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing,	12

**Suggested Books & Readings:**

1. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications..
2. Corporate Law, Gupta, Garg, Dhingra, Kalyani Publication
3. Company Law, Singh, Avtar, (2006), Eastern Book Co. Lucknow, Bharat Law House, Delhi
4. Company Law, Bagriyal, Ashok, (2008), Vikas Publishing House.
5. Arora & Banshal, Corporate Law – Vikash Publication
6. Guide to the Companies Act A. Ramaiyya, , 16th edition, Lexis Nexis Butterworths.

**Program:** B.com  
**Semester:** II  
**Subject:** Communication Skills  
**Code:** 32AAEC102

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2	0	0	2

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**Course Learning Objective:**

**CLO 1:** Identify common communication problems that may be holding learners back.

**CLO 2:** Identify what their non-verbal messages are communicating to others.

**CLO 3:** Learning to communicate through the digital media.

**CLO 4:** Understand the importance of empathetic listening.

**CLO 5:** Explore communication beyond language.

**Course Outcome:**

CO1: Students will be able to overcome common communication problems.

CO2: Students will be able to effectively use non-verbal communication.

CO3: Students will be able to effectively use digital media to convey messages.

CO4: Students will be able to develop empathetic listening skills.

CO5: Students will be able to demonstrate effective overall communication skills.

**Course Content:**

<b>Topics</b>	<b>Hours</b>
<b>Unit I: Listening</b>	
Techniques of effective listening Listening and comprehension Probing questions Barriers to listening	4
<b>Unit II: Speaking</b>	
Pronunciation Enunciation Vocabulary Fluency Common Errors	5
<b>Unit III: Reading</b>	
Techniques of effective reading Gathering ideas and information from a given text Identify the main claim of the text Identify the purpose of the text Identify the context of the text	4
<b>Unit IV: Writing and different modes of writing</b>	
Clearly state the claims, Avoid ambiguity, vagueness, unwanted generalizations and oversimplification of issues Provide background information, effectively argue the claim, provide evidence for the claims,  Use examples to explain concepts, Follow convention Be properly sequenced, Use proper signposting techniques, Be well structured Well-knit logical sequence, Narrative sequence  Category groupings, Different modes of Writing - E-mails, Proposal writing for Higher Studies, Recording the proceedings of meetings, any other mode of writing relevant for learners	8
<b>Unit V: Digital Literacy</b>	
Role of Digital literacy in professional life, Trends and opportunities in using digital Technology in workplace. Internet Basics, Introduction to MS Office tools Paint, Office, Excel, Power point.	3
<b>Unit VI: Effective use of social media</b>	
Introduction to social media websites, Advantages of social media Ethics and etiquettes of social media, How to use Google search better Effective ways of using social media, Introduction to Digital Marketing.	3
<b>Unit VII: Non-verbal communication</b>	
Meaning of non-verbal communication, Introduction to modes of non-verbal communication, Breaking the misbeliefs, Open and Closed Body language Eye Contact and Facial Expression, Hand Gestures, Do's and Don'ts Learning from experts, Activities-Based Learning.	3

***Suggested Reading:***

1. *Sen Madhucchanda (2010), An Introduction to Critical Thinking, Pearson, Delhi*
2. *Silvia P. J. (2007), How to Read a Lot, American Psychological Association, Washington DC*
3. *"Business Ethics and Corporate Social Responsibility" by Dr. Sanjay Kumar Bahl & Prof. Tejinder Walia*
4. *Gender Sensitization: A World of Equals" edited by Dr. Raj Pal Singh and Dr. Anupama Sihag*
5. *The 7 Habits of Highly Effective People" by Stephen Covey*

**Program:** B.COM

**Semester:** II

**Subject:** Data Analysis Using Spreadsheet

**Code:** 32ASEC103

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2	0	1	3

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**Course Learning Objective:**

**CLO 1:** To Identify and describe the components of the Excel spreadsheet window, including the Title Bar, Menu Bar, Standard Toolbar, Formatting Toolbar, Ribbon, File Tab, Backstage View, Formula Bar, Workbook Window, Status Bar, and Task Pane

**CLO 2:** To develop skills to organize and protect worksheets, while effectively navigating multiple spreadsheets, fostering data security and streamlined data transfer for practical business applications.

**CLO 3:** To understand the role of formulas in performing calculations and data manipulation along with utilize fundamental formula functions, including Sum, Average, Count, Max, Min, IF, and Advance function.

**CLO 4:** Create different types of charts, such as bar charts, line charts, and pie charts, to represent data visually.

**CLO 5:** Create PivotTables to summarize and analyze large datasets efficiently

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Navigate Excel's interface with confidence, using various interface elements to efficiently manage tasks.

**CO 2:** Navigate and manipulate multiple spreadsheets, employing techniques like splitting, Freezing and renaming

**CO 3:** Utilize advanced formula functions like CONCATENATE, VLOOKUP, HLOOKUP, MATCH, COUNTIF, and TEXT for more complex data analysis.

**CO 4:** Format and customize chart elements for better clarity and visual impact.

**CO 5:** Apply PivotTable options and add subtotals to organize and present data effectively.

## Course Content:

Topics	Hours
<b>Unit I: Introduction to Excel</b>	
About Excel & Microsoft, Uses of Excel, Excel software, Spreadsheet window pane, Title Bar Menu Bar, Standard Toolbar, Formatting Toolbar, the Ribbon, File Tab and Backstage View, Formula Bar, Workbook Window, Status Bar, Task Pane, Workbook & sheets.	10
<b>Unit II: Selecting Columns &amp; Rows</b>	
Changing Column Width & Row Height, Auto fitting Columns & Rows, Hiding /Unhiding Columns & Rows, Inserting & Deleting Columns & Rows, Cell, Address of a cell, Components of a cell – Format, value, formula, use of paste and paste special. <b>Functionality Using Ranges-</b> Using Ranges, Selecting Ranges, Entering Information into a Range, Using AutoFill, moving between Spreadsheets, Selecting Multiple Spreadsheets, Inserting and Deleting Spreadsheets Renaming Spreadsheets, Splitting the Screen, Freezing Panes, Copying and Pasting Data between Spreadsheets, Hiding, Protecting worksheets	12
<b>Unit III: Creating Formulas</b>	
Using Formulas, Formula Functions – Sum, Average, if, Count, max, min, Proper, Upper, Lower, Using AutoSum. <b>Advance Formulas-</b> Concatenate, Vlookup, Hlookup, Match, Count If, Text, Trim	10
<b>Unit IV: Spreadsheet Charts and Pivot Tables</b>	
Creating Charts, Different types of charts, Formatting Chart Objects, Changing the Chart Type, Showing and Hiding the Legend, Showing and Hiding the Data Table  Data Analysis- Sorting, Filter, Text to Column, Data Validation  Creating PivotTables, manipulating a PivotTable, Using the PivotTable Toolbar, Changing Data Field, Properties, displaying a PivotChart, Setting PivotTable Options, Adding Subtotals to PivotTables  Making Macros- Recording Macros, Running Macros, Deleting Macros	13

### Suggested Books & Readings:

1. Microsoft Excel 2016 Bible- by John Walkenbach
2. Microsoft Excel 2016: Comprehensive, Freund, Starks, and Schmieder, Cengage Learning, 2017, ISBN:9781305870727.

L	T	P	C
2	0	0	2

**Program:** B.COM

**Semester:** II

**Course:** Character Building and Holistic Development of Personality II (Yoga and Physical Fitness)

**Course Code:** BBVAC102

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**Course Learning Objective:**

**CLO 1:** To generate awareness among students about health and yoga.

**CLO 2:** To encourage students to be environmentally conscious, conserve water and practice good hygiene.

**CLO 3:** To acquaint the students with the fundamental principles of national unity and integration through practicing yoga.

**CLO 4:** To develop Annamaya Kosha (Physical Development) and Pranamaya Kosha (Development of Prana).

**Course Outcome:**

On completion of the Course:

CO1: Students will develop a strong understanding of spiritual and mental health.

CO2: Students will be able to apply the concept of sustainability and development.

CO3: Students will understand the importance of Yoga and integrate its practice into daily life.

CO4: Students will be able to develop their Annamaya Kosha and Pranamaya Kosha.

**Course Content:**

Topics	Hours
<b>Unit I: Physical Vital Development</b>	6
Health: Meaning, Concept, Dimensions of health (mental, physical, social and spiritual) and health related general habits. Ideal daily routine/ Lifestyle: Meaning, Concept, Principles and its related practice Balanced Diet: Meaning, Concept, Benefits, Alkali and Acid, Balanced Diet according to Desh (location), Kaal (time), Ayu (age) and Ritu (season) Ritucharya (Seasonal Habits): Meaning, general Introduction, Concept, Month and Festivities according to season, Nature of Earth, Lifestyle according to Shishir Season. Sukshama Vyayama and Surya Namaskar: General Introduction, Precautions and Practice.	
<b>Unit II: Yoga and its Importance</b>	6
Yoga: Meaning, Concept, Aims and Objectives, Types. Diet and Health: Conditions, Malnutrition (Undernutrition and Over Nutrition) causes, Problems and Solutions, Common points of consideration for nutrition. Vasant Ritucharya: Lifestyle according to Spring season; Lifestyle- General Introduction, Concept, Month and Festivities according to season. Pranayama: General Introduction (Bandh, Nadi and Chakra), Importance, Eligibility, Time, Place, position, Principles of Practice and Precautions Asana: General Introduction, Types, Benefits, Precaution and Practice (Asanas in Standing position) Practice of Sukshama Vyayama and Surya Namaskara	
<b>Unit III: Yoga and Physical Fitness</b>	9
Ashtanga Yoga: General Introduction, Parts, Meaning of Yama and Niyama, Concept, aims and Objectives.  Diet and Health: Nutrients of Food -Carbohydrates, Proteins and Fats – Structure/Elements, Requirement/Utility & Sources  Grisham Ritucharya: Lifestyle according to summer season- General Introduction, Concept, Month and Festivities according to season, Nature of the Earth. Pranayama: Importance, Rules, Precautions and Practice of Inhalation (Purak) Exhalation (Rechak) and Holding of Breath  Asanas: (Bending Asanas)- General Introduction, Benefits, Precautions and practice of Padhastasana, Utkataana, Garudasana, Tulasana and Ardg-Chandrasana Practice of Sukshama Vyayama and Surya Namaskara  Varsha Ritucharya: Lifestyle according to rainy season- General Introduction, Concept, Month and Festivities according to season, Nature of the Earth. Diet and Health: Nutrients of Food – Vitamins, Mineral and Water structures/elements, Requirement & Sources.  Pranayama: Importance, Rules, Precautions and Practice of Anuloma-Viloma, Bhramari and Kapalbhathi Pranayama  Asanas: (In Sitting Position) - General Introduction, Benefits, Precautions and practice. Practice of Sukshama Vyayama and Surya Namaskara	

**Unit IV: Practices of Yoga**

9

Sharad Ritucharya: Lifestyle according to Autumn season- General Introduction, Concept, Month and Festivities according to season, Nature of the Earth.

Pranayama: Importance, Rules, Precautions and Practice of Chandrabhedhi, Suryabhedhi and Ujjai Pranayama.

Asanas: (asanas performed in Supine position) - General Introduction, Benefits, Precautions and practice.

Practice of Sukshama Vyayama and Surya Namaskara.

Hemant Ritucharya: According to Hemant season- Meaning, General Introduction, Concept, Month and Festivities according to season, Nature of the Earth.

Pranayama: Importance, Rules, Precautions and Practices of Sheetal, Sheetkari and Nadi Shodhan Pranayama.

Asanas: (asanas performed in Prone position) - General Introduction, Benefits, Precautions and practice .Practice of Sukshama Vyayama and Surya Namaskara

Self Defense: Meaning, Purpose, Required Capabilities;

Relaxation: Shoulder-movement exercise for Spine & maintaining the balance Marmasthala – Common Vulnerable/Vital Points

Prahara : Meaning, Striking Organs, Types of Strikes, Precautions. Preventing possible strikes, Preventing Organs and types/uses

**Suggested Reading:**

1. Yoga for Everyone, B.K.S. Iyengar, Dorling Kindersley Ltd; New Delhi
2. Yoga the Path to Holistic Health, .B.K.S. Iyengar, Dorling Kindersley Ltd; New Delhi
3. Science of Yoga, Ann Swanson, Dorling Kindersley Ltd; New Delhi

**Program:** B.com

**Semester:** II

**Subject:** Accounting Using Software

**Code:** 32AVOC101

L	T	P	C
2	0	2	4

**Course Learning Objective:**

This course aims to make students understand and to acquire basic knowledge in the Computerized accounting systems and its applications in the area of business

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Compare the differences between manual accounting and Computerized accounting and develop skills to master the practical aspects of Computerized accounting.

**CO 2:** Prepare Final accounts of Sole traders and maintain other registers and reports pertaining to accounts and Inventory.

**Course Content:**

Topics	Hours
<b>Unit I: Introduction to Computerized Accounting</b>	
Computerized Accounting Systems: Basics of Computerized accounting systems - Meaning, Importance; Difference between computerized, accounting and manual accounting; Software programs for computerized accounting; Factors, affecting selection of suitable Computerized accounting software; Procurement and installation of Computerized accounting software	10
<b>Unit II: Company Creation &amp; Inventory maintenance</b>	
Creation of Company Gateway of Tally Menu Buttons, Features and Continuation; Accounting Group Ledger, Cost Category, Cost center; Currency; Voucher Types and Classes; Accounts Vouchers; Reversing Journal; Memorandum Voucher, Optional Voucher, Post-dated Voucher, Bill wise details, Interest; Money Receipt and Cheques, Debit and Credit Notes Creating and Configuring New Company Accounts: Account masters 'maintenance, Account vouchers maintenance, GST, TDS.  Inventory master's maintenance: Creation of Stock Groups – display-alter-delete-Stock categories – creation - Stock items create-display-alter-delete – Godown - Units of Measure - Inventory Vouchers-Display of inventory reports & statements, Transfer of stock- Intra & Inter branch	20
<b>Unit III: Voucher and Entry in Books of Accounts</b>	
Types of vouchers; Selection of voucher type for transactions; Vouchers for income and Expenditure; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque. Multiple Pricelist Quotation Purchase Enquiry; Order Performa Invoice, Sales Purchase & Rejection Voucher; Additional Purchase; Effective Rates Invoice.	15

<b>Unit IV: Final Accounts and Report Generation</b>	15
Final Accounts of Sole Traders: Trial Balance - Profit and Loss Account - Balance Sheet Preparation of Final Accounts-Generation of Reports-Account Books – Registers - Statement of Accounts.	

**Suggested Books & Readings:**

1. Computerized Accounting and Business systems: Kalyani publications
2. Vaagdevi publications
3. Mastering Tally: Dinesh Maidasani, Firewal Media
4. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications
5. Manuals of Respective Accounting packages

# **Semester – III**

**Program: B. Com.**  
**Semester: III**  
**Course: Corporate Accounting - I**  
**Code: 32ACC201**

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4	0	0	4

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**Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** To understand the concept, types, and accounting treatment for the issue and redemption of debentures, including compliance with legal provisions like Debenture Redemption Reserve (DRR).

**CLO 2:** To understand the legal and accounting procedures for redeeming preference shares and maintaining investment accounts, and to develop the skills to record related journal entries, analyze investment income, and perform valuation.

**CLO 3:** To understand and apply accounting treatments for internal reconstruction and amalgamation, including capital reduction, statement preparation, and post-amalgamation analysis.

**CLO 4:** To develop the ability to understand the need for valuation of shares and goodwill, and to apply appropriate methods for valuing it for various business purposes.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO1:** Identify types of debentures, record issue and redemption entries, explain legal requirements like DRR, and evaluate various redemption methods in real-world contexts.

**CO2:** Apply legal and accounting procedures for preference shares and investments, including redemption, bonus and rights issues, income analysis, and preparation of investment accounts.

**CO3:** Apply accounting treatments for internal reconstruction and amalgamation, including journal entries, balance sheet preparation, and analysis of their financial impact.

**CO6:** Explain the need for valuation, calculate goodwill using various methods, apply techniques for share valuation, and interpret results to support financial decision-making.

## Course Content:

Topics	Hours
<b>Unit – I : Issue and redemption of Debenture</b>	
Meaning and types of debentures – Accounting entries for issue of debenture – Meaning and requirements to create debenture redemption reserve (DRR) – Methods of redemption of debentures (By payment in lumpsum, by payment in instalment, by purchase in open market, by conversion into shares) - Accounting treatment of each methods – Advantages and disadvantages of each methods.	12
<b>Unit – II : Redemption of Preference shares and Investment Accounting</b>	
Meaning and types of preference shares – Methods of redemption (By fresh issue, by capitalization of undistributed profits, by combinations of both) – Accounting treatment for each method of issue – Advantages and disadvantages of each methods. Meaning, Classification, benefits of Investment – Definition of Investment as per Ind AS 109 (Financial Instruments) - Cum-Interest and Ex-Interest Price – Accounting Entries - Investments Accounts – Bonus Shares – Right Shares - Disposal of Investments.	15
<b>Unit – III : Amalgamation and Internal Restructuring</b>	
Meaning and types of Amalgamation – Difference between Amalgamation, Absorption, External Reconstruction – Purchase consideration (meaning and methods for calculation purchase consideration – Lumpsum method, Net payment method, Net Assets Method, Intrinsic value method) – Methods of Accounting for Amalgamation (Pooling of Interest method and Purchase method as per Ind AS 103) – Intercompany debts and stocks Meaning, difference between internal and external reconstruction – Methods of Internal reconstruction (Alteration of share capital and Reduction of share capital) – Accounting treatment of Internal Reconstruction – Accounting treatment of both methods.	18
<b>Unit – IV: Valuation of Goodwill and shares</b>	
Meaning and types of goodwill – Methods of Valuation of Goodwill (Average profit method, Super profit method, Capitalisation of Average profit, Capitalisation of Super profit method, Annuity Method) – Calculation of Goodwill as per Ind AS 38 (Intangible Assets) and Ind 103 (Business Combination). Valuation of shares – Meaning, Need and factors affecting valuation of shares – Methods of Valuation of shares (Asset Backing Method, Yield Valuation method)	15

### Suggested Reading:

- Mukherjee A. and Hanif M.: Corporate Accounting (ninth edition); Tata McGraw Hill Education Private Limited, New Delhi.
- Maheshwari S.N. and Maheshwari S. K.: Corporate Accounting (fourth edition); Vikash Publishing House Pvt. Ltd., New Delhi.
- Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (latest edition). Advanced accounts. S. Chand Publishing.
- Grewal, T. S. (Latest edition). Analysis of financial statements. Sultan Chand & Sons.
- Gupta, R. L., & Radhaswamy, M. (latest edition). Advanced accountancy, Sultan Chand & Sons.

**Program:** B.com

**Semester:** III

**Course:** Legal Aspects of Business

**Course Code:** 32ACC202

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4	0	0	4

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**Course Learning Objective:**

**CLO 1:** To understand the fundamental principles of the Indian Contract Act, 1872 and to apply knowledge of contract law to practical situations.

**CLO 2:** Students are able to understand the key provisions of the Sale of Goods Act, 1930 and its applicability.

**CLO 3:** Students should be able to gain knowledge of the key provisions and concepts of the Negotiable Instruments Act, 1881.

**CLO 4:** -To understand the key provisions of the Companies Act, 2013, and the Limited Liability Partnership Act, 2008 and to understand the legal framework governing business operations in India.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Students can apply principles of the Indian Contract Act, 1872, to analyze contracts, breaches, and remedies.

**CO 2:** Students are able to apply knowledge of the Sale of Goods Act, 1930, to understand buyer-seller rights and obligations, including conditions, warranties, transfer of property, and remedies for unpaid sellers.

**CO 3:** Apply knowledge of negotiable instruments, including essentials, types, holder rights, endorsement, cheque crossing, and dishonour procedures, to facilitate secure financial transactions

**CO4:** The student will be able to apply the knowledge of company and LLP law to make informed business decisions and ensure regulatory compliance."

Topics	Hours
<b>Unit I: Indian Contract Act, 1872</b>	20
Indian Contract Act, 1872 (Fundamental Knowledge): Introduction, Essentials of Valid Contract, Discharge of Contract, Remedies for Breach of Contract; Contracts of Indemnity, Guarantee, Bailment, Pledge and Agency.	
<b>Unit II: Sale of Goods Act, 1930</b>	12
Sale of Goods Act 1930: Meaning of Sale and Goods, Conditions and Warranties, Transfer of Property, difference between transfer of property and possession, Rights of an unpaid seller	
<b>Unit III: The Negotiable Instruments Act, 1881</b>	10
The Negotiable Instruments Act 1881 – Essentials of negotiable Instruments, Kinds of Negotiable Instrument, Holder and Holder in Due Course, Negotiation by Endorsements, Crossing of a Cheque and Dishonour of a Cheque.	
<b>Unit IV: The Companies Act, 2013 &amp; The Limited Liability Partnership Act 2008</b>	18
Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings. The Limited Liability Partnership Act 2008: Meaning and nature of limited partnership, formation, partners & their relations, extent and limitation of liability	

**Suggested Reading:**

- Legal Aspects of Business, Pathak, Akhileshwar, (2009), 4th Edition, McGraw Hill Education.
- Business Law, Kuchhal, M.C, (2006), Vikas Publishing House, New Delhi.
- Kapoor G. K. & Dhamija Sanjay, Company Law and Practice-A comprehensive text book on Companies Act 2013, Taxmann
- Elements of Mercantile Law, Kapoor, N.D., (2006), Sultan Chand & Sons, New Delhi.
- Guide to the Companies Act A. Ramaiyya, 16th edition, Lexis Butterworths

**Program: B. COM.**

**Semester: III**

**Course: Business Mathematics**

**Course Code: 32ACC203**

L	T	P	C
4	0	0	4

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**Course Learning Objective:**

CLO 1: To understand the basics of Matrix and Determinant.

CLO 2: Describe about various permutation and combinations and explain about Probability.

CLO 3: To be able to appreciate uses of Mathematical models in real life situations

CLO 4: To understand commercial arithmetic and calculus and its applications

**Course Outcome:**

On completion of the Course, the students will be able to:

CO 1: Understand the concepts of Matrices and Schedules with reference to business process.

CO 2: Simplify the probability of events, their Permutations and Combination.

CO 3: Apply differential calculus to solve simple business problems

CO 4: Explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.

**Course Content:**

<b>Topics</b>	<b>Hours</b>
<b>Unit I: Determinant and Matrices</b>	<b>15</b>
Determinant, properties of Determinant. Matrix Algebra: Types of Matrix, addition, subtraction and multiplication of matrix, minor and cofactor, Adjoin and Inverse of a matrix, Rank of a matrix, Solution to a system of equations.	
<b>Unit II: Principle of Counting</b>	<b>12</b>
Principle of Counting: Permutations and Combination, Circular Permutation.	
<b>Unit III: Calculus</b>	<b>18</b>
Limits – Differentiation - Methods of differentiation – Second order derivative Maxima and Minima. Application of Maxima and Minima problems: Revenue, Cost, Profit, Economic Order Quantity, Optimal trade in time.	
<b>Unit IV: Commercial Arithmetic:</b>	<b>15</b>
Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding a sum using different types of rates. Applications relating to Depreciation of assets and average due date. Types of annuities: ordinary, due, and deferred - Discrete and continuous. Perpetuity. Determination of future and present values using different types of rates of interest.	

**Suggested Reading:**

1. Business Mathematics, Kashyap Trivedi ((2010)), 1st edition, Pearson Education.
2. Mathematics for Economics and Business, Bhardwaj. R.S (2000). Excel Books.
3. Mathematics for Management, Raghavachari. M. ((2004)), McGraw Hill Education.
4. Business Math, Cleaves S. Cheryl, and Hobbs. Margie. J (2008), 7th Edition, Prentice Hall.
5. S.K. Sharma and Kaur, G. (2019). Business Mathematics. New Delhi: Sultan Chand & Sons (P) Ltd.

**Program: B. Com.**

**Semester: III**

**Course: Income Tax: Law and Practice-II**

**Code: 32ACC204**

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4	0	0	4

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**Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** To understand and apply provisions of clubbing of income, set-off and carry forward of losses, and deductions to accurately compute taxable income and support effective tax planning.

**CLO 2:** To apply relevant tax rates and provisions to compute tax liability for individuals and firms, interpret tax slabs, and analyze cases for accurate and compliant tax computation.

**CLO 3:** To understand and comply with income tax return filing procedures, identify appropriate return forms, and differentiate between types of assessments under the Income Tax Act.

**CLO 4:** To understand the provisions related to timely payment of advance tax, computation of interest and fees for defaults, and the mechanism of Tax Deducted at Source (TDS) under the Income Tax Act.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO1:** Gain understand the clubbing provisions, apply rules for set-off and carry forward of losses, and evaluate deductions under Chapter VI-A to compute accurate taxable income

**CO2:** Apply knowledge of the Income Tax Act to analyze total income components, compute income under each head, and accurately determine total income and tax liability for individuals and firms.

**CO3:** Analyze types of income tax returns and assessments, apply e-filing procedures, handle rectifications and notices, and assess compliance requirements.

**CO4:** Understand and apply provisions of advance tax, interest, fees, and TDS, compute related liabilities, and analyze their impact on overall tax compliance.

## Course Content:

Topics	Hours
<b>Unit – I: Clubbing provisions, Set Off and / or Carry Forward of Losses and Deductions</b>	
<b>Clubbing provisions</b> – Meaning and related Provisions. <b>Set off and carry forward of losses</b> – Inter source set off of losses, Inter head set off of losses, Carry forward and set off of unabsorbed losses. <b>Deductions under chapter VI A</b> – under section 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80U.	<b>15</b>
<b>Unit – II: Computation of Total Income and Tax Payable</b>	
Rate of tax applicable to different assesses (except corporate assessee), Computation of tax liability of an individual (including MAT), Firm (excluding application of AMT)	<b>12</b>
<b>Unit – III: Assessment Procedure and Income tax Authorities</b>	
Income tax returns – Types of returns – Filing of e-return – Assessment – Types of assessment: Self-assessment (u/s 140A) - Summary assessment u/s 143(1) – Provisional assessment – Regular assessment – Scrutiny assessment u/s 143(3) and Best judgment assessment u/s 144 – Reassessment – Rectification of mistakes – Notice on demand. Income Tax Authorities: A brief discussion on - Assessing Officer Powers and Functions - Central Board of Direct Taxes, Functions - Commissioner of Income Tax, Functions.	<b>18</b>
<b>Unit – IV: Tax Management</b>	
<b>Advance Tax</b> - Who is liable to pay, due dates and computation of advance tax (excluding corporate assessee), Credit for advance tax, Interest for non-payment or short-payment of advance tax <b>Interest &amp; Fees</b> - Section 234A, 234B, 234C, 234F (simple problems on interest and fees) <b>TDS</b> - Salary [Section 192], Interest on securities [Section 193], Interest other than interest on securities [Section 194A], Payments to contractors and sub-contractors [Section 194C], Commission or brokerage [Section 194H], Rent [Section 194-I], Fees for professional or technical services [Section 194J], TDS on cash withdrawal [Section 194N], No Deduction in Certain Cases [Section 197A], Consequences of failure to deduct or pay [Section 201], Person responsible for paying taxes deducted at source [Section 204]	<b>15</b>

### Suggested Reading:

- Vinod Kumar Singhania and Monica Singhania – Guide to Income Tax, Taxman Publication New Delhi.
- Girish Ahuja and Rani Gupta – Systematic Approach to Income Tax. Bharati Law House.
- Dinkar Pagare – Law Practice of Income Tax. Sultan Chand & Sons, New Delhi.
- Dr. H.C. Mehrotra – Income Tax Law & Accounts Sahitya Bhawan Publication.

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**Program: BCOM**

**Semester: III**

**Course: Professional Skills**

**Course Code: 32AAEC201**

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The Course Professional Skills is divided into two parts:

- a) Career Skills
- b) Team Skills

### **CAREER SKILLS**

#### **Course Learning Objective:**

**CO1:** Acquire career skills and fully pursue to partake in a successful career path.

**CO2:** Prepare good resume, prepare for interviews and group discussions.

**CO3:** Explore desired career opportunities in the employment market in consideration of an individual SWOT

#### **Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Prepare their resume in an appropriate template without grammatical and other errors and using proper syntax

**CO 2:** Actively participate in group discussions and interviews towards gainful employment.

**CO 3:** Identify career opportunities in consideration of their own potential and aspirations.

Topics	Hours
<b>Unit I: Resume Skills</b>	
Resume Skills: Preparation and Presentation <ul style="list-style-type: none"> <li>• Introduction of resume and its importance</li> <li>• Difference between a CV, Resume and Bio data</li> <li>• Essential components of a good resume</li> <li>• Resume skills: common errors</li> <li>• Common errors people generally make in preparing their resume</li> <li>• Prepare a good resume of her/his considering all essential components</li> </ul>	4
<b>Unit II: Interview Skills</b>	
i. Interview Skills: Preparation and Presentation <ul style="list-style-type: none"> <li>• Meaning and types of interviews (F2F, telephonic, video, etc.)</li> <li>• Dress Code, Background Research, Do's and Don'ts</li> <li>• Situation, Task, Approach and Response (STAR Approach) for facing an interview</li> <li>• Interview procedure (opening, listening skills, closure, etc.)</li> <li>• Important questions generally asked in a job interview (open and closed ended questions)</li> </ul> ii. Interview Skills: Simulation <ul style="list-style-type: none"> <li>• Observation of exemplary interviews</li> <li>• Comment critically on simulated interviews</li> </ul> iii. Interview Skills: Common Errors <ul style="list-style-type: none"> <li>• Discuss the common errors generally candidates make in interview</li> <li>• Demonstrate an ideal interview</li> </ul>	4
<b>Unit III: Group Discussion Skills</b>	
<ul style="list-style-type: none"> <li>• Meaning and methods of Group Discussion</li> <li>• Procedure of Group Discussion</li> <li>• Group Discussion- Simulation</li> <li>• Group Discussion - Common Errors</li> </ul>	3

<b>Unit IV: Exploring Career Opportunities</b>	
<ul style="list-style-type: none"> <li>• Knowing yourself – personal characteristics</li> <li>• Knowledge about the world of work, requirements of jobs including self-employment.</li> <li>• Sources of career information</li> <li>• Preparing for a career based on their potentials and availability of opportunities</li> </ul>	3

**Suggested Reading:**

1. Monippally, Matthukutty. M. 2001. *Business Communication Strategies*. 11<sup>th</sup> Reprint. Tata McGraw-Hill. New Delhi
2. Soft Skills Dr. K. Alex
3. Managerial Skills Dr. K.Alex

**B. TEAM SKILLS**

**Course Learning Objective:**

**CO1:** Understand the significance of Team Skills and help them in acquiring them.

**CO2:** To help them design, develop and adapt to situations as an individual and as a team.

**CO3:** To help students understand the techniques of individual and group brain storming.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Use common technology messaging tools that are used in enterprises for flow of information and transition from command and control to informal communication during an online/offline team session.

**CO 2:** Appreciate and demonstrate Team Skills.

**CO3:** Generate, share and maximize new ideas with the concept of brainstorming and the documentation of key critical ideas/thoughts articulated and action points to be implemented with timelines in a team discussion (as MOM) in identified applicable templates.

**Course Content:**

Topics	Hours
<b>Unit I: Presentation Skills</b>	

<ul style="list-style-type: none"> <li>• Types of presentations</li> <li>• Internal and external presentation</li> <li>• Knowing the purpose</li> <li>• Knowing the audience</li> <li>• Opening and closing a presentation</li> <li>• Using presentation tools</li> <li>• Handling questions</li> <li>• Presentation to heterogenic group</li> <li>• Ways to improve presentation skills over time</li> </ul>	4
<b>Unit II: Trust and Collaboration</b>	
<ul style="list-style-type: none"> <li>• Explain the importance of trust in creating a collaborative team</li> <li>• Agree to Disagree and Disagree to Agree – Spirit of Team work</li> <li>• Understanding fear of being judged and strategies to overcome fear</li> </ul>	2
<b>Unit III: Listening as a Team Skill</b>	
<ul style="list-style-type: none"> <li>• Advantages of Effective Listening</li> <li>• Listening as a team member and team leader. Use of active listening strategies to encourage sharing of ideas (full and undivided attention, no interruptions, no pre- think, use empathy, listen to tone and voice modulation, recapitulate points, etc.).</li> </ul>	3
<b>Unit IV: Brainstorming</b>	
<ul style="list-style-type: none"> <li>• Use of group and individual brainstorming techniques to promote idea generation.</li> <li>• Learning and showcasing the principles of documentation of team session Outcomes.</li> </ul>	3
<b>Unit V: Social and Cultural Etiquette</b>	
<ul style="list-style-type: none"> <li>• Need for etiquette (impression, image, earn respect, appreciation, etc).</li> <li>• Aspects of social and cultural/corporate etiquette in promoting teamwork</li> <li>• Importance of time, place, propriety and adaptability to diverse cultures</li> </ul>	2
<b>Unit VI: Internal Communication</b>	
<ul style="list-style-type: none"> <li>• Use of various channels of transmitting information including digital and physical, to team members.</li> </ul>	2

***Suggested Reading:***

1. *Monippally, Matthukutty. M. 2001. Business Communication Strategies. 11<sup>th</sup> Reprint. Tata McGraw-Hill. New Delhi*
2. *Soft Skills Dr. K. Alex*
3. *Managerial Skills Dr. K.Alex*

**Program:** B.Com

**Semester:** III

**Course:** Character Building and Holistic Development of Personality 3 (Universal Human Values and Ethics)

**Course Code:** 32AVAC201

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**Course Learning Objective:**

**CLO 1:** To familiarize students with Indian cultural values.

**CLO 2:** To inspire students to preserve and protect values and ethics.

**CLO 3:** To build moral, ethical, energetic individual dedicated towards the service of humanity.

**CLO 4:** To focus on holistic development of an individual.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Understand the importance of Indian cultural values.

**CO 2:** Learn to adapt, protect and preserve values and ethics.

**CO3:** Become a responsible citizen for serving the mankind.

**CO4 :** Develop one's personality holistically in a balanced manner.

**Course Content:**

<b>Topics</b>	<b>Hours</b>
<b>Unit I: Personality Development</b>	
<ul style="list-style-type: none"><li>• Personality Development: Meaning, Concept, Constituent elements of personality and Means/Ways of Personality Development.</li><li>• Panchakosha: General Introduction, Meaning, Objectives, Characteristics and Significance.</li><li>• Benefits of Panchakosha, development and deficiencies due to underdevelopment of Panchkosha.</li><li>• BKS - Bharatiya Gyan Parampara and Personality Development</li></ul>	<b>4</b>
<b>Unit II: Mental Emotional Development</b>	
<ul style="list-style-type: none"><li>• Values and Individual: Non-Possession, Non- Stealing, Self Restrain, Enthusiasm, Dutifulness, Reticence, Silence, Self-study, Considerateness and Self-respect.</li><li>• Values and Family: Respectful Salutation, Obedience, Contentment, Patience, hospitality, Parent Service, Rectitude, Good Behaviour, Family feeling and worship.</li></ul>	<b>4</b>
<b>Unit III: Indian Values</b>	
<ul style="list-style-type: none"><li>• Values and Society: Discipline, Social Responsibility and Duties of Citizens, Altruism/ Charity, Keeping good company, Gratefulness, Fraternity/ Friendship, Courtesy, Tactfulness, Soft Spoken and Feeling for the Oppressed.</li><li>• Values and Constitution: Dignity of an Individual, Fundamental Duties, Fundamental rights, Directive Principles of State Policies, Social Equality, Democracy, Justice, Freedom, Sarva-Pantha Samman and Scientific Approach.</li></ul>	<b>8</b>
<b>Unit IV: Practice of Values and Ethics</b>	
<ul style="list-style-type: none"><li>• Values and Indian Culture: Integrity of the nation, Glory of the Past, Swadeshi, Nation Building, Patriotism, Mother Tongue, National Unity, Public Welfare, Equality and Spirituality.</li><li>• Values and Vision of the World: Humanity, Integrity, Human rights, The Highest or Most Sublime Good, Vasudhaiva Kutumbakam, Tolerance, Peaceful Coexistence, World-Welfare, Environmental Protection, Swavalamban/Self-reliance</li></ul>	<b>8</b>

**Suggested Reading:**

- My Idea of Education, Swami Vivekanand, Advaita Ashram, Kolkata
- Personality Development, Swami Vivekananda, Advaita Ashram, Kolkata.
- The Man India Missed the Most; Subhash Chandra Bose, huvan Lall, Notion Press, Chennai

# **Semester-IV**

**Program: B. Com.**  
**Semester: IV**  
**Course: Financial Management**  
**Code: 32ACC205**

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4	0	0	4

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**Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** To make the student understand the fundamental concepts of financial management, including its scope, objectives, time value of money, and the relationship between risk and return using CAPM.

**CLO 2:** To help the student learn to evaluate long-term investment decisions using key capital budgeting techniques and estimate relevant cash flows.

**CLO 3:** To help the student develop the ability to estimate the cost of capital from various sources and analyze capital structure theories and the impact of leverage.

**CLO 4:** To make the student understand the relevance and irrelevance theories of dividend policy and analyze their implications for corporate valuation and dividend practices.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Demonstrate the ability to apply financial principles and CAPM to assess the time value of money and investment risk-return trade-offs.

**CO 2:** Apply capital budgeting tools such as NPV, IRR, and Payback Period to assess the financial feasibility of investment proposals.

**CO 3:** Calculate WACC and evaluate financing alternatives and capital structure decisions using theoretical and practical approaches.

**CO 4:** Evaluate dividend decisions using models such as Walter's, Gordon's, and MM Approach, and examine their application in real-world corporate policies.

## Course Content:

Topics	Hours
<b>Unit – I : Introduction to Financial Management</b>	12
Nature, scope and objectives of financial management, Time value of money, Risk and return (including Capital Asset Pricing Model).	
<b>Unit – II : Capital Budgeting: Tools for Long-Term Financial Planning</b>	15
Long term investment decisions: The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.	
<b>Unit – III : Financing Decisions and Capital Structure Analysis</b>	17
Financing Decisions: Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC). Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage. Determinants of capital structure.	
<b>Unit – IV: Dividend Policy: Theories, Models, and Practices</b>	16
Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Cash and stock dividends. Dividend policies in practice	

### *Suggested Reading:*

- *Khan, M.Y. and P.K. Jain, Financial Management: Text and Problems, Tata McGraw Hill*
- *Horne, Van; James C., John Wachowicz, Fundamentals of Financial Management, Pearson Education*
- *Ross, Stephen A., Westerfield, Randolph, and Jeffrey Jaffe, Corporate Finance, Tata McGraw Hill*
- *Srivastava, Rajiv, and Anil Mishra, Financial Management, Oxford University Press, UK*
- *Singh, Preeti, Financial Management, Ane Books Pvt. Ltd, New Delhi*

**Program: B. Com.**  
**Semester: IV**  
**Course: Corporate Accounting - II**  
**Code: 32ACC207**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

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**Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** To understand the format and components of corporate financial statements and develop the ability to prepare Profit and Loss Statements and Balance Sheets in compliance with the Companies Act and applicable accounting standards.

**CLO 2:** To make students able to apply the principles of cash flow and fund flow analysis by classifying transactions, preparing relevant statements, and interpreting them for effective short-term and long-term financial decision-making.

**CLO 3:** The students will be able to calculate and interpret key financial ratios and evaluate a firm's performance in terms of profitability, liquidity, efficiency, and solvency.

**CLO 4:** To understand holding and subsidiary relationships and develop the skills to prepare consolidated financial statements and analyze intercompany transactions and adjustments.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO1:** Prepare the Statement of Profit and Loss and Balance Sheet as per Companies Act and relevant accounting standards, apply corporate accounting principles, and interpret the financial position of a company.

**CO2:** Prepare and analyze cash flow and fund flow statements, classify financial activities, assess liquidity, working capital changes, and evaluate short- and long-term financial management.

**CO3:** Compute, interpret, and evaluate key financial ratios to assess the profitability, liquidity, solvency, and efficiency of a business, aiding in financial decision-making.

**CO4:** Understand the concept of Holding Company, prepare consolidated financial statements for holding and subsidiary companies, and analyze intercompany transactions and unrealized profits in consolidation.

## Course Content:

Topics	Hours
<b>Unit – I: Final Accounts (Preparation of statement of Profit and loss and balance sheet of corporate entities)</b>	
Meaning of Company, types, nature and objectives of company – Nature, objective of Financial Statements – Part 1 (financial statement) of schedule III of companies act, 2013 and Part 2 (statement of profit and loss) of schedule III of companies Act, 2013	10
<b>Unit – II: Cash flow statement and Fund flow statement</b>	
Meaning, benefits, Purpose of cash flow statement (as per Ind AS 7) – Types of Cash flow – Calculation of cash flow from Operation activity (Direct and indirect method) – Calculation of cash flow from investing activity – calculation of cash flow from financing activity – Preparation of cash flow statement Meaning, objective, advantage and limitation of fund flow statement – Difference between Fund flow statement and cash flow statement – treatment of some important items (investment, advance payment of income tax, provision of income tax, proposed dividend, Interim dividend, provision for bad debts) – preparation of fund flow statement (schedule of changes in working capital, and fund flow statement)	15
<b>Unit – III: Ratio Analysis</b>	
Meaning, Advantages and limitation of ratio analysis – Current ratio – Solvency ratio – Activity ratio - Profitability Ratios – Interpretation and Analysis of each ratio.	15
<b>Unit – IV: Holding Company</b>	
Meaning of Holding and subsidiary Company – Consolidation of Financial Statements as per Ind AS 110 – Basic rules regarding Cancellation of investment and share capital, Goodwill/Capital reserve on consolidation, reserve of the holding and subsidiary company – Calculation of Pre and Post Acquisition profit of subsidiary – calculation of Minority Interest – cancellation of Intercompany debts, intercompany loans and advances – some special adjustments related to unrealised Profit on stock, unrealised Profit on fixed assets, revaluation of assets – Preparation of consolidated financial statement – Acquisition of shares during accounting period and preparation of financial statement.	20

### Suggested Reading:

- Mukherjee A. and Hanif M.: *Corporate Accounting (latest edition)*; Tata McGraw Hill Education Private Limited, New Delhi.
- Maheshwari S.N. and Maheshwari S. K.: *Corporate Accounting (latest edition)*; Vikash Publishing House Pvt. Ltd., New Delhi.
- *Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.*
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (Year). *Advanced accounts*. S. Chand Publishing.
- Gupta, R. L., & Radhaswamy, M. (latest edition). *Advanced accountancy*. Sultan Chand & Sons.
- ICAI. (2023). *CA Foundation Study Material – Accounting*. <https://www.icai.org>

**Program:** B. Com.

**Semester:** IV

**Course:** Banking Operations

**Course Code:** 32ACC206

L	T	P	C
4	0	0	4

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**Course Learning Objective:**

**CLO 1:** To understand the structure and functions of banks and banking products and services.

**CLO 2:** To familiarize students with various banking operations and the technicalities involved in it

**CLO 3:** To educate students on the regulatory framework governing banking operations, including banking laws, regulations, and compliance requirements.

**CLO 4:** To introduce students to modern banking trends, including digital banking, fintech, and sustainable banking practices.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Students are able to explain the structure and functions of banks and identify and describe banking products and services.

**CO 2:** Students will understand and apply technical aspects of banking operations, including transaction processing, risk management, and compliance, to manage operations effectively.

**CO 3:** Students have an understanding of banking laws, regulations, along with their applications and compliance requirements in banking operations.

**CO 4:** Students will analyze digital banking and fintech trends, assessing their impact and identifying key opportunities and challenges.

**Course Content:**

Topics	Hours
<b>Unit I: Introduction to Banking and Fundamental concepts of Banking Products and Services:</b>	
Definition and Evolution of Banking: History of banking and their evolution. Types of Banks. Importance of banks in economic development, financial intermediation, and risk management. Banking Products and Services: Deposit Accounts: Savings accounts, current accounts, fixed deposits, and other deposit products. Loan Products: Personal loans, home loans, education loans, business loans, and other credit products. Credit Cards and Debit Cards: Features, benefits, and risks associated with credit and debit cards. Online Banking and Mobile Banking: Digital banking channels, features, and benefits. Other Services: Lockers, insurance, investment products, UPI and other ancillary services.	16
<b>Unit II: Banking Operations</b>	
Bank Account Opening and Operation: Procedures and documentation for opening and operating a bank account. Cheque clearing and Settlement: Cheque clearing process, types of cheques, and settlement systems. Electronic Fund Transfer: NEFT, RTGS, IMPS, and other electronic payment systems. Bank Reconciliation Statement: Purpose, preparation, and importance of bank reconciliation statements.	16
<b>Unit III: Banking Regulations and Compliance</b>	
Banking Regulation Act, 1949: Key provisions, objectives, and impact on banking operations. Reserve Bank of India (RBI): Functions, role, and regulatory framework. Banking Ombudsman Scheme: Objectives, procedures, and benefits. KYC and AML: Know Your Customer (KYC) norms, Anti-Money Laundering (AML) regulations, and their importance.	10
<b>Unit IV: Modern Banking and Trends</b>	
Digital Banking and Fintech: Digital banking channels, fintech companies, and their impact on banking. Blockchain and Cryptocurrency, Blockchain technology, crypto currency, and their potential applications in banking. Artificial Intelligence and Machine Learning: AI and ML applications in banking, benefits, and challenges. Sustainable Banking and Green Finance: Sustainable banking practices, green finance, and their importance.	18

**Suggested Readings**

- *Banking Operations and Management* by Vasant Desai (2010). 4th Edition. Himalaya Publishing House.
- *Principles and Practices of Banking* by Indian Institute of Banking and Finance (IIBF) (2019). 4th Edition. Macmillan Publishers India
- *Commercial Bank Management* by Peter S. Rose and Milton H. Marquis (2008). 7th Edition. McGraw-Hill/Irwin
- *Banking Theory and Practice* by KPM Sundharam (2019). 12th Edition. Sultan Chand & Sons
- *Banking Law and Practice* by P.N. Varshney (2018). 22nd Edition. Sultan Chand & Sons.
- *Digital Bank* by Chris Skinner (2014). 1st Edition. John Wiley & Sons

**Program: B. Com.**

**Semester: IV**

**Course: GST & Other Indirect Taxes**

**Code: 32ACC208**

L	T	P	C
4	0	0	4

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**Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** To understand the evolution, structure, and legal framework of GST, identify its types, and analyze the concept and classification of supply for a strong foundational understanding of GST compliance.

**CLO 2:** To understand the provisions for GST registration, classify goods and services under appropriate tax rates, apply rules for availing and utilizing Input Tax Credit (ITC), and analyze compliance requirements for effective GST implementation.

**CLO 3:** Able to describe GST return types and due dates, apply procedures for filing returns and to develop practical skills in GST accounting and return filing.

**CLO 4:** Able to understand core concepts of custom duty, apply rules for classification and valuation, analyze complex situations like warehousing and confiscation, evaluate administrative aspects.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO1:** To understand the structure and features of the GST system, identify different types of GST and analyze the scope and classification of supply, GST compliance and further learning.

**CO2:** To understand GST registration, classify goods and services by tax rates, apply Input Tax Credit rules, and analyze compliance requirements for effective GST implementation.

**CO3:** To describe GST returns, apply filing procedures, record GST accounting entries, and analyze audit and compliance processes effectively.

**CO4:** To analyze its key provisions and scope, identify the roles of customs authorities and types of duties levied, and the significance of the Act in regulating international trade and safeguarding national interests.

## Course Content:

Topics	Hours
<b>Unit – I: GST: Introduction to GST and Legal Framework</b>	
Meaning, Objectives, Salient features and basic scheme of GST – benefits of implementing GST – Constitutional Provisions and 101 <sup>st</sup> Amendment Act- Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions – Taxes Subsumed in GST. Major Defects in the structure of Indirect Taxes prior to GST, Important Definitions, Supply under GST: Meaning, Scope, Composite and Mixed Supply, Time, Place, and Value of Supply, Exemptions and Goods Outside GST – GST compensation Cess.	12
<b>Unit – II: Registration, Input Tax Credit &amp; Tax Structure</b>	
Persons Liable for Registration (Threshold Limits) – Types of Registration (Regular, Composition Scheme) – GSTIN: Structure, Process of Registration, Amendment & Cancellation – Input Tax Credit (ITC) – Conditions, Blocked Credits, Utilization Rules – Reverse Charge Mechanism – GST Tax Rates – Tax Invoice, Bill of Supply, Debit & Credit Notes	15
<b>Unit – III: Compliance, Returns, Accounting &amp; Audit</b>	
GST Returns: Types (GSTR-1, 3B, 9 etc.), Filing Process, Due Dates – Late Fees, Interest & Penalties for Non-compliance – Books of Accounts under GST – Accounting Entries for GST in Books of Accounts – GST Audit: Applicability, Procedure, and Due Dates – Types of Assessment: Self, Provisional, Best Judgment – Offences, Penalties, and Anti-profiteering Measures	15
<b>Unit – IV: Overview of Customs Act, 1962</b>	
Overview of Customs Law – Levy and collection of Customs Duties – Types of Custom Duties – Classification and valuation of import and export goods – Exemption – Baggage – Officers of Customs – Administration of Customs Law – Import and Export Procedures – Transportation – Warehousing – Duty Drawback – Demand and Recovery – Confiscation of Goods and Conveyances.	18

### Suggested Reading:

- Vinod. K. Singhania. (latest edition). *Student Guide to Income Tax and GST*. Taxman Publication. New Delhi.
- Saha R.G and Usha Devi. N (latest edition), *Income Tax including GST*, Himalaya Publications House
- V. Balachandran. (latest edition). *Indirect Taxes*. New Delhi: Sultan Chand Sons.
- Ahuja, G., & Gupta, R. (latest edition). *Practical approach to Goods and Services Tax (GST)* (Latest ed.). Bharat Law House.
- Mehrotra, H. C., & Goyal, S. P. (latest edition). *Indirect taxes including GST and Customs*. Sahitya Bhawan Publications.

**Program: B.Com**  
**Semester: IV**  
**Course: Entrepreneurship Management**  
**Code: 32AMDC201**

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**Course Learning Objective:**

**CLO 1:** To understand the concept of entrepreneur and entrepreneurship existing in business world.

**CLO 2:** To learn the concept of entrepreneurial motivation in business environment.

**CLO 3:** To have a clear understanding of establishment of entrepreneurial system.

**CLO 4:** To study various entrepreneurial cases and learn the tools to utilize the concepts learnt in the cases.

**CLO 5:** To understand the concept of MSME and the process to start small Scale Industry.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO 1:** Have a fair understanding of the concept of entrepreneur and entrepreneurship.

**CO 2:** Apply the concept of entrepreneurial motivation in business world.

**CO 3:** Have a clear understanding about the concept of establishing entrepreneurial system.

**CO 4:** Have a clear understanding of MSME and would be in a position of conceptually starting the business.

**CO 5:** Have a fair idea of various processes and implications associated with entrepreneurship in practical business world.

## Course Content:

Topics	Hours
<b>Unit – I: Introduction to Entrepreneurship</b>	<b>18</b>
Introduction: The Entrepreneur: Definition, Emergence of Entrepreneurial Class; Theories of Entrepreneurship. Concept of entrepreneurship: meaning & characteristics of entrepreneurship, entrepreneurial culture, socioeconomic origin of entrepreneurship, factors affecting entrepreneurship, conceptual model of entrepreneurship, traits of a good entrepreneur, entrepreneur and manager.	
<b>Unit – II: Entrepreneurial Motivation</b>	<b>16</b>
Entrepreneurial motivation: motivating, compelling and facilitating factors, entrepreneurial ambition, achievement motivation theory and Kakinada experiment, Establishment of entrepreneurial systems: search, processing and selection of idea, Input requirements.	
<b>Unit – III: MSME</b>	<b>16</b>
MSME: meaning, importance, characteristics, advantages and problems of MSME. Steps for starting a small industry, guidelines for project report, registration as MSME. Assistance to MSME, need for incentives & subsidies, need for institutional support, role of government and other institutions.	
<b>Unit – IV: Case Studies</b>	<b>10</b>
Case studies of Entrepreneurs.	

## Suggested Reading:

1. *Entrepreneurial Development* C.B. Gupta & N.P. Srinivasan: Sultan Chand & Sons .
2. *Management of a Small-Scale Industry* Vasant Desai: Himalaya Publishing House.
3. *Entrepreneurship Development*, Dr. C. B. Gupta Udyamita and Sudha G.S. Modern World Publishing House 8th ed.
4. *Dynamics of Entrepreneurship Development & Management: Vasant Desai; Himalaya Publishing House .*
5. *Entrepreneurship Development: G. A. Kaulgud, Vikas publication.*

**Program: B. Com.**

**Semester: IV**

**Course: Introduction to Accounting Software**

**Code: 32ASEC201**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

**Course Learning Objective:**

The Objective of the course are classified as follows: -

**CLO 1:** To introduce students to computerized accounting, highlight its need and advantages over manual systems, and provide basic understanding of popular accounting software.

**CLO 2:** To explain the fundamental concepts, key features, and configuration options of Tally ERP, including the process of creating a company and setting up accounting and inventory masters.

**CLO 3:** To enable students to record and manage various accounting and inventory transactions using vouchers in Tally ERP, and to analyze business transactions for accurate financial and inventory record-keeping.

**CLO 4:** To provide knowledge on TDS, TCS, and GST frameworks within Tally ERP, including the creation of statutory masters, recording of inter- and intra-state transactions, generating GST-compliant invoices, and preparing tax reports using Excel.

**Course Outcome:**

On completion of the Course, the students will be able to:

**CO1:** Understand the basics of computerized accounting, differentiate it from manual systems, identify features of major accounting software, and perform basic installation, configuration, and data security.

**CO2:** Understand the fundamentals of Tally ERP, thereby applying foundational skills to efficiently manage accounting and inventory structures in a computerized environment.

**CO3:** Identify and record various accounting and inventory transaction vouchers in Tally ERP and analyze transactional data for accurate financial reporting and decision-making in a computerized accounting environment.

**CO4:** Understand the concepts of TDS, TCS, and GST, apply GST mechanisms like reverse charge, generate tax invoices, and prepare Excel reports, thereby demonstrating practical competence in handling statutory compliance.

## Course Content:

Topics	Hours
<b>Unit – I: Introduction to Computerized Accounting</b>	
Meaning and Introduction of Computerized accounting – Need and Importance of Computerized Accounting – Difference between Manual and Computerized Accounting – Features and Benefits of Accounting Software – Introduction to Popular Accounting Software (Tally, SAP Business One / SAP ERP Finance, ClearTax GST Software, QuickBooks, etc.) – Installation and Configuration Basics – Security and Data Integrity in Accounting Software.	10
<b>Unit – II: Fundamentals of Tally</b>	
Fundamentals of Tally – Company Features, Configuration, Getting functions with Tally.ERP9, Creation / setting up of Company in Tally.ERP9. Accounting Masters – Chart of Groups, Groups, Multiple Groups, Ledgers, Multiple Ledgers. Inventory Masters – Stock Groups, Multiple Stock Groups, Stock Categories, Multiple Stock Categories, Units of Measure, Stock Items. Statutory Master and Statutory Details.	15
<b>Unit – III: Transaction Processing &amp; Advanced Accounting/Inventory</b>	
Accounting Transaction Vouchers - Payment Voucher, Receipt Voucher, Contra Voucher, Sales Voucher, Purchase Voucher, Debit Note, Credit Note, Journal Voucher Inventory Transaction Vouchers - Stock Journal, Physical Stock Voucher, Manufacturing Journal, Purchase Order, Sales Order, Goods Receipt Note, Delivery Note, Rejection Outwards, Rejection Inwards Advance Accounting Features - Bill-wise details, Cost centers and Cost Categories, Budget and controls, Bank Reconciliation.	20
<b>Unit – IV: Taxation Compliance, Reporting &amp; Tally Management</b>	
GST (Goods and Service Tax) - About Goods and Services Tax (GST), Activating Tally in GST, Setting up GST, Creating GST Masters in Tally, Entry for GST in Tally, Practical on Intra-State and Inter - state Sales Entry in GST, Printing GST Sales Invoice from Tally ERP9 Software, Preparing of Excel Report Using Tally ERP. Technological Advantages - Tally vault, Security controls, Tally Audit, Backup and restore, Split company data, Import and export of data, Create a Company Logo Payroll Accounting - Employee Creation, Salary Define, Employee Attendance Register, Pay Heads Creation, Salary Report. Generating Reports - Financial Statements, Trading Account, Profit & Loss Account, Balance Sheet, Accounts Books and Reports, Inventory Books and Reports, Exception Report.	15

### **Suggested Reading:**

- Sanjay Kumar & Sandeep Arora – *Computerized Accounting System* (Vikas Publishing House), Latest edition
- Nadhani, A. K. (Latest Edition). *Implementing Tally ERP 9* (5th ed.). BPB Publications.
- Nadhani, A. K. (Latest Edition). *Tally ERP 9 with GST*. BPB Publications.
- Kogent Learning Solutions Inc. (Latest Edition). *Tally ERP 9 Training Guide*. Dreamtech Press.
- Tally Solutions Official Website – <https://tallysolutions.com/> [Official manual]. Tally Solutions.