



Bachelor of Commerce (Hons.)

Batch: 2026 – 2030

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

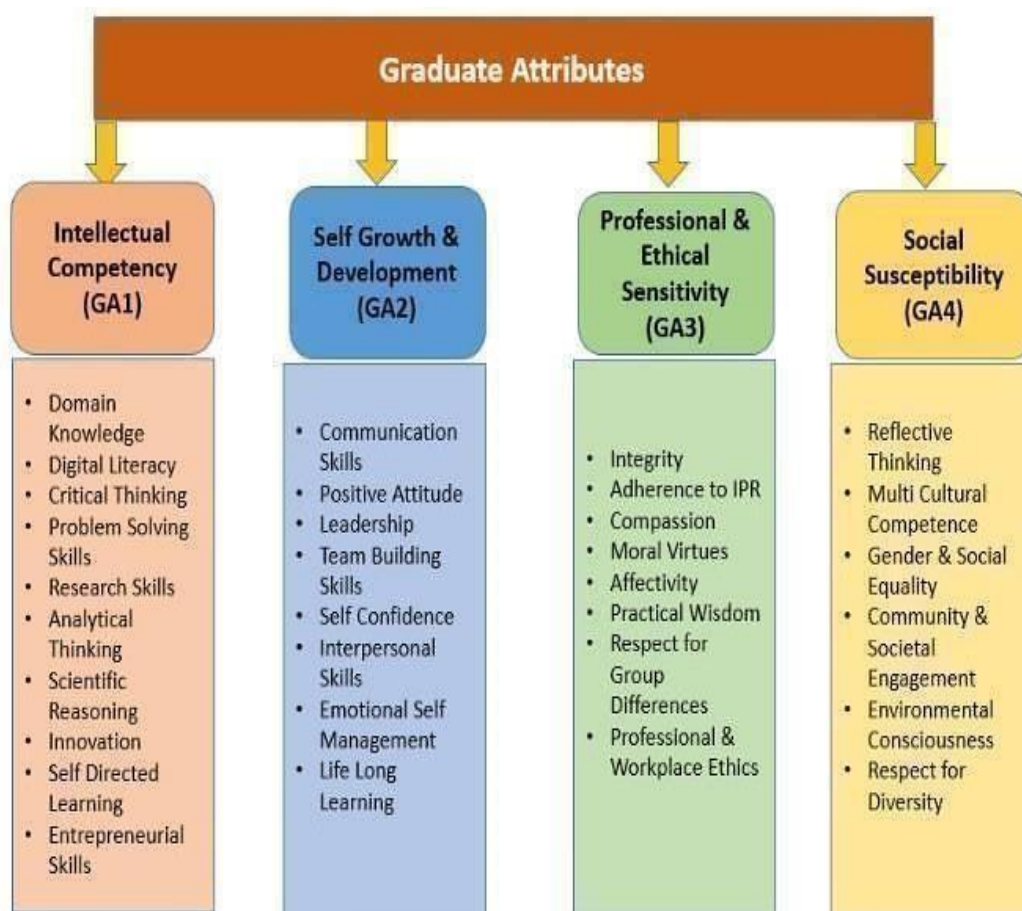
- To educate and equip diverse group of students with the analytical ability, management perspectives, knowledge and skills required to deal with the challenges of today's global business environment.
- Encourage academic research, innovative thinking & self-employment through entrepreneurship.
- To 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
PO 1	3	2			
PO 2		3	2		
PO 3	3	2	1		
PO 4				3	
PO 5					3

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
Total	120	136
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
Total	160	176

COURSE SCHEME						
B. Com. (Hons.) 2026-2030						
Choice Based Credit System						
SEM 1						
NSQF/National Credit Framework (NCrF) Credit levels	Code	Subject	L	T	P	Credits
LEVEL 4.5	Discipline Specific Courses/ Major Courses-Compulsory					
	32ACC101	Managerial Economics	4	0	0	4
	32ACC102	Financial Accounting-I	4	0	0	4
	Minor Courses-Compulsory					
	32ACC103	Public Finance & Taxation	4	0	0	4
	Multidisciplinary Courses					
	32AMDC101	Environmental Management	3	0	0	3
	Ability Enhancement Course- Compulsory					
	32AAEC101	Functional English	2	0	0	2
	Skill Enhancement Course- Compulsory					
	32ASEC102	Word & Presentation Tools*	2	0	1	3
	Common Value-Added Courses					
	32AVAC101	Character Building & Holistic Development of Personality-I (Mental & Spiritual Health)	2	0	0	2
						22
	SEM 2					
	Discipline Specific Courses/ Major Courses-Compulsory					
	32ACC104	Financial Accounting -II	4	0	0	4
	32ACC105	Corporate Law	4	0	0	4
	Minor Courses-Compulsory					
	32ACC106	Quantitative techniques for Business	4	0	0	4
	32ACC107	Income Tax: Law and Practice-I	4	0	0	4
	Multidisciplinary Courses					
	32AMDC102	Non-Commerce/Non-Management Course through Moocs	3	0	0	3
	Ability Enhancement Course- Compulsory					
	32AAEC102	Communication Skills	2	0	0	2
	Skill Enhancement Course- Compulsory					
	32ASEC103	Data Analysis using Spreadsheet*	2	0	1	3

Common Value-Added Courses					
32AVAC102	Character Building & Holistic Development of Personality- II (Physical Fitness/Yoga/NSS)	2	0	0	2
Vocational Courses (Summer): Only for students who wish to exit after the First Year with a Certificate					
32AVOC101	Accounting Using Software	2	0	2	4
Total without Vocational Course					26
Total with Vocational Course					30

LEVEL 5

SEM 3					
Discipline Specific Courses/ Major Courses-Compulsory					
32ACC201	Corporate Accounting-I	4	0	0	4
32ACC202	Legal Aspects of Business	4	0	0	4
Minor Courses-Compulsory					
32ACC203	Business Mathematics	4	0	0	4
32ACC204	Income Tax: Law and Practice-II	4	0	0	4
Ability Enhancement Course- Compulsory					
32AAEC201	Professional Skills	2	0	0	2
Common Value-Added Courses					
32AVAC201	Character Building & Holistic Development of Personality (Universal Human Values)	2	0	0	2
32AVAC202	Indian Knowledge System (MOOC's)	2	0	0	2
					22
SEM 4					
Discipline Specific Courses/ Major Courses-Compulsory					
32ACC205	Financial Management	4	0	0	4
32ACC207	Corporate Accounting -II	4	0	0	4
Minor Courses					
32ACC206	Banking Operations	4	0	0	4
32ACC208	GST & Other Indirect Taxes	4	0	0	4
Multidisciplinary Courses					
32AMDC201	Entrepreneurship Management	3	0	0	3
Skill Enhancement Course- Compulsory					
32ASEC201	Introduction to Accounting Software *	2	0	1	3
Common Value-Added Courses					
UMC 102	Community Engagement & Service	2	0	0	2
Vocational Courses (Summer): Only for students who wish to exit after the First Certificate					

32AVOC201	Data Visualization & Analysis	2	0	2	4
	Total without Vocational Course				24
	Total with Vocational Course				28

LEVEL 5.5

SEM 5					
Regular Course with Summer Training					
Discipline Specific Courses/ Major Courses-Compulsory					
32ACC301	Cost Accounting	4	0	0	4
32ACC302	Marketing Management	4	0	0	4
32ACC304	Investment Management	4	0	0	4
32ACC308	Summer Training/ Field Visit	4	0	0	4
UMC101	Managing Personal Finance	2	0	0	0
Minor Courses					
32ACC305	Corporate Taxation	4	0	0	4
					20
Course with Six-Months Apprenticeship Program					
	Apprenticeship Program				20
*Students either choose Regular course with summer training or six months Apprenticeship Program in semester V					
SEM 6					
Discipline Specific Courses/ Major Courses-Compulsory					
32ACC303	Business Analytics	4	0	0	4
32ACC306	Management Accounting and Performance Analysis	4	0	0	4
32ACC307	Fintech and Digital Finance	4	0	0	4
32ACC309	Financial Reporting	4	0	0	4
32ACC310	Auditing & Corporate Governance	4	0	0	4
Ability Enhancement Course- Compulsory					
32AAEC301	Seminar In Executive Communication	2	0	0	2
					22

SEM 7 (Honors)					
Discipline Specific Courses/ Major Courses-Compulsory					
32ACC401	Advanced Cost accounting	4	0	0	4
32ACC402	Investment Analysis and Portfolio	4	0	0	4
32ACC403	Research Methodology	4	0	0	4
32ACC404	Project Management	4	0	0	4
Minor Courses					

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

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

Bifurcation of Continuous Internal Assessment (CIA) marks (weightage 30%)	
	Marks
Assignment1	10
Assessment 1	10
EC/CC	5
Class participation	5

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: B. Com.
Semester: I
Course: Managerial Economics
Course Code: 32ACC101

L	T	P	C
4	0	0	4

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
Unit I: Introduction to Managerial Economics and Fundamental concepts:	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. Contribution of BKS in Economics : A reference to Kautilya Arthshashtra.	
Unit II: Consumer Behavior and Demand Analysis:	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,	
Unit III: Theory of Production:	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	
Unit IV: Cost Analysis & Price Output Decisions:	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

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.

Course Content:

Topics	Hours
Unit I: Introduction and Accounting Framework	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	
Unit II: Depreciation & Bill of Exchange	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.	
Unit III: Final Accounts	15
Final accounts – Meaning Preparation of trading, Profitable Loss Account and Balance Sheet of Individual and partnership firm (with and without adjustments).	
Unit IV: Accounting for dissolution of partnership firm	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

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, and 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:

CO1: Develop the ability to evaluate fiscal policies' effectiveness, make informed recommendations, and contribute meaningfully to discussions on economic management and welfare.

CO2: To elucidate the social and economic objectives of taxation and explore the characteristics of an ideal tax system.

CO3: To elucidate the principles underlying public expenditure decisions and analyze its effects on production, distribution, income, and employment.

CO4: 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
Unit I: Introduction to Public finance	12
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. Role of Dharma in Public finance: Ancient Indian perspective.	
Unit II: Public Revenue & Expenditure	18
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.	
Unit III: Introduction to Taxation	15
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	
Unit IV: Taxation Concepts	15
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)	

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

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
Unit 1- Introduction to Environmental Management	11
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. Concept of Vasudeva Kutumbakam and Global environmental responsibility.	
Unit- 2 Management of Pollution and Waste	12
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	
Unit-3 Waste Management	10
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	
Unit- 4 Appendages of Environmental Management in India and around the world	12
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	

Suggested Readings –

1. *Environmental Management (2nd 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: B. Com.
Semester: I
Subject: Functional English
Code: 32AAEC101

L	T	P	C
2	0	0	2

Course Objectives:

CLO1: To enable the learners to apply vocabulary-building techniques and related concepts for effective communication.

CLO2: To develop and integrate effective written communication skills.

CLO3: To revise and reinforce structure already learnt.

CLO4: To develop the ability to comprehend, organize, and present ideas effectively in written communication.

CLO5: To develop professional communication skills for effective workplace documentation and career advancement.

Course Outcomes:

After the completion of the course students will be able to :

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

CO2: Demonstrate clarity, coherence, and precision in writing.

CO3: Understand the role of grammar in enhancing language proficiency.

CO 4: Demonstrate effective reading and writing skills through clear, concise, and well-structured expression of ideas.

CO 5: Apply professional writing and interview skills to prepare formal documents and enhance employability.

Course Content

Topics	Hours
Unit I: Vocabulary Building	03
- The concept of Word Formation - Root words from foreign languages and their use in English - Acquaintance with prefixes and suffixes from foreign languages in English to form derivatives .Synonyms, Antonyms and standard abbreviations - Homophones, Homonyms	
Unit II: Basic Writing Skills	06
- Parts of Speech, Tense, Voice, Narration, Modals, Degree of Comparison, Sentence Structures - Use of Phrases and Clauses in sentences - Importance of proper Punctuation - Creating coherence - Organizing principles of paragraphs in documents - Techniques for writing precisely	
Unit-III: Identifying Common Errors in Writing	04
- Subject-Verb Agreement - Noun-Pronoun Agreement - Misplaced Modifiers - Articles - Prepositions - Redundancies - Cliches	
Unit-IV: Nature and Style of Sensible Writing	06
- Describing - Defining - Providing examples or evidence Writing Introduction and Conclusion - Paragraph Writing - Precis Writing - Reading Comprehension	
Unit-V: Professional Writing	11
- Importance of Professional Writing - Notice , Memo, Circular, Report Writing, Proposal Writing, Minutes Writing, E- Mail writing Job Application, Difference between Resume, Curriculum Vitae - Interview - Types, Importance and Process	

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

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
Unit I: Introduction to fundamentals of computer	15
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. Computer Software: Types of Software (Application software and system software, Compiler and Interpreter), Computer Memory: Primary Memory & Secondary memory	
Unit II: MS-Word	08
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.	
Unit III: MS-Word Practical	10
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.	
Unit IV: Power Point Basics	12
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.	

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.

Semester: I

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

Course Code: 32AVAC101

L	T	P	C
2	0	0	2

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 sanskars.

Course Outcome:

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

CO 1: Develop a good understanding of Manomaya Kosha.

CO 2: Demonstrate Intellectual development (Vijnanamaya Kosha) by adopting the concept of constructive roles.

CO3: Analyze the understanding of spiritual development.

CO4: Correlate the importance of world as a family and enable them to develop Manomaya Kosha, Vijnanamaya Kosha and Anandmaya Kosha

Course Content:

Topics	Hours
Unit I: Cognitive Intellectual Development (Manomaya Kosha)	05
- 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.	
Unit II: Cognitive Intellectual Development (Vijnanamaya Kosha)	05
- 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.	
Unit III: Cognitive Intellectual Development (Anandamaya Kosha)	10
- 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.	
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).	10
- 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.	

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: Financial Accounting - II

Code: 32ACC104

L	T	P	C
4	0	0	4

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
Unit I: Royalty & Branch Accounting	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	
Unit II: Accounts of Non-Profit Organization	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	
Unit III: Accounting for Issue of Shares	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; issued 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.	
Unit IV: Consignment Accounting & Joint Venture Accounts	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.
Semester: II
Subject: Corporate Law
Code: 32ACC105

L	T	P	C
4	0	0	4

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
Unit I: Introduction	
Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) Formation of a company: 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. Corporate governance and ethical business practices in Ancient India.	15
Unit II: Company Administration	
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.	15
Unit III: Share capital & debenture	
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.	15
Unit IV: Corporate meetings	
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,	15

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

Course: Quantitative Techniques for Business

Course Code: 32ACC106

L	T	P	C
4	0	0	4

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:

Topics	Hours
Unit I: Probability	15
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.	
Unit II: Statistics	15
Measurement of Central tendencies, Mean, Median and Mode, Measure of Dispersion.	
Unit III: Correlation and Regression	15
Correlation and Regression analysis: Correlation, Rank correlation meaning, application of regression analysis, difference between correlation & regression analysis, regression equations.	
Unit IV: Index Number	15
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.	

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.
Course: Income tax: Law & Practices-1
Semester: II
Course Code: 32ACC107

L	T	P	C
4	0	0	4

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:

Topics	Hours
Unit – I: Introduction to direct tax	12
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. Income distribution and tax justice in ancient India.	
Unit – II: Income from Salary	15
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.	
Unit – III: Income from business & Profession and Income from house property	15
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.	
Unit – IV: Income from Capital Gain and Income from Other Sources	18
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: Communication Skills
Code: 32AAEC102

L	T	P	C
2	0	0	2

Course Objective:

Students will be able:

CLO1: To develop effective listening skills to comprehend spoken information and respond appropriately.

CLO2: To enhance spoken communication through correct pronunciation, fluency, and vocabulary use.

CLO3: To improve reading ability to extract, analyze, and interpret information from texts.

CLO4: To develop writing skills for clear, structured, and purposeful communication across formats.

CLO5: To build digital, social media, and non-verbal communication competence for professional use.

Course Outcome:

After the completion of the course students will be able to :

CO1: Demonstrate active listening skills to understand and interpret spoken communication effectively.

CO2: Apply effective speaking skills for clear and confident oral communication.

CO3: Demonstrate effective reading skills to identify main ideas, purpose, and context of texts.

CO4: Produce well-organized written content using appropriate modes and conventions of writing.

CO5: Apply digital tools, ethical social media practices, and non-verbal cues for effective communication.

Course Content:

Topics	Hours
Unit I: Listening	04
Techniques of effective listening Listening and comprehension Probing questions Barriers to listening	
Unit II: Speaking	05
Pronunciation Enunciation Vocabulary Fluency Common Errors	
Unit III: Reading	04
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	
Unit IV: Writing and different modes of writing	08
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	
Unit V: Digital Literacy	03
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.	
Unit VI: Effective use of social media	03
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.	
Unit VII: Non-verbal communication	03
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.	

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

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
Unit I: Introduction to Excel	10
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.	
Unit II: Selecting Columns & Rows	12
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. Functionality Using Ranges- 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	
Unit III: Creating Formulas	10
Using Formulas, Formula Functions – Sum, Average, if, Count, max, min, Proper, Upper, Lower, Using AutoSum. Advance Formulas- Concatenate, Vlookup, Hlookup, Match, Count If, Text, Trim	
Unit IV: Spreadsheet Charts and Pivot Tables	13
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	

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.

Program: B. Com.

Semester: II

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

Course Code: 32AVAC102

L	T	P	C
2	0	0	2

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 develop knowledge of Yoga, nutrition and healthy lifestyle practices among students.

CLO 4: To demonstrate yoga and wellness practices for holistic health and personality development.

Course Outcome:

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

CO 1: Develop a good understanding of spiritual and mental health.

CO 2: Adapt the concept of sustainability and development.

CO3: Demonstrate Yoga practices and healthy life style habits for physical well-being.

CO4: Apply yoga, pranayama, and self-care techniques to enhance physical and mental well-being.

Course Content:

Topics	Hours
Unit I: Physical Vital Development	
- 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 Namaskara : General Introduction, Precautions and Practice.	06
Unit II: Yoga and its Importance	
- 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	06
Unit III: Yoga and Physical Fitness	
- 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	09

Practice of Sukshama Vyayama and Surya Namaskara	
Unit IV: Practices of Yoga	
- 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 Sheetali, 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	09

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
Unit I: Introduction to Computerized Accounting	10
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	
Unit II: Company Creation & Inventory maintenance	20
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	
Unit III: Voucher and Entry in Books of Accounts	15
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.	
Unit IV: Final Accounts and Report Generation	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

L	T	P	C
4	0	0	4

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.

CO4: 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
Unit – I : Issue and redemption of Debenture	12
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. BKS - Evolution of Accounting system in context of Accounting Practices in Ancient India	
Unit – II : Redemption of Preference shares and Investment Accounting	15
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.	
Unit – III : Amalgamation and Internal Restructuring	18
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.	
Unit – IV: Valuation of Goodwill and shares	15
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)	

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

L	T	P	C
4	0	0	4

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."

Course Content:

Topics	Hours
Unit I: Indian Contract Act, 1872	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. Corporate governance and ethical business practices in Ancient India.	
Unit II: Sale of Goods Act, 1930	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	
Unit III: The Negotiable Instruments Act, 1881	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.	
Unit IV: The Companies Act, 2013 & The Limited Liability Partnership Act 2008	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

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:

Topics	Hours
Unit I: Determinant and Matrices	15
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. Concept of Zero (Shunya) and Decimal System: Foundation of Modern Financial Mathematics”	
Unit II: Principle of Counting	12
Principle of Counting: Permutations and Combination, Circular Permutation.	
Unit III: Calculus	18
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.	
Unit IV: Commercial Arithmetic:	15
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

L	T	P	C
4	0	0	4

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
Unit – I: Clubbing provisions, Set Off and / or Carry Forward of Losses and Deductions	
Clubbing provisions – Meaning and related Provisions. Set off and carry forward of losses – Inter source set off of losses, Inter head set off of losses, Carry forward and set off of unabsorbed losses. Deductions under chapter VI A – under section 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80U. Income distribution and tax justice in ancient India.	15
Unit – II: Computation of Total Income and Tax Payable	
Rate of tax applicable to different assesses (except corporate assessee), Computation of tax liability of an individual (including MAT), Firm (excluding application of AMT)	12
Unit – III: Assessment Procedure and Income tax Authorities	
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.	18
Unit – IV: Tax Management	
Advance Tax - Who is liable to pay, due dates and computation of advance tax (excluding corporate assessees), Credit for advance tax, Interest for non-payment or short-payment of advance tax Interest & Fees - Section 234A, 234B, 234C, 234F (simple problems on interest and fees) TDS - 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]	15

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.*

Program: B. Com.

Semester: III

Course: Professional Skills

Course Code: 32AAEC201

L	T	P	C
2	0	0	2

The Course Professional Skills is divided into two parts:

- a) Career Skills
- b) Team Skills

CAREER SKILLS

Course Learning Objective:

CLO 1: To develop a professional resume with appropriate content and format.

CLO 2: To demonstrate effective interview skills using professional etiquette and structured responses.

CLO 3: To participate confidently and contribute effectively in group discussions.

CLO 4: To assess personal strengths and explore suitable career opportunities for career planning.

Course Outcome:

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

CO1: Create a professional resume that effectively presents personal qualifications, skills, and achievements.

CO2: Apply interview preparation techniques and communication skills to perform effectively in interviews.

CO3: Demonstrate teamwork, critical thinking, and communication skills during group discussions.

CO4: Analyze personal competencies and career opportunities to develop an informed career plan.

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Course Content:

Topics	Hours
Unit I: Resume Skills	04
Resume Skills: Preparation and Presentation • Introduction of resume and its importance • Difference between a CV, Resume and Bio data • Essential components of a good resume • Resume skills: common errors • Common errors people generally make in preparing their resume • Prepare a good resume of her/his considering all essential components	
Unit II: Interview Skills	04
i. Interview Skills: Preparation and Presentation • Meaning and types of interviews (F2F, telephonic, video, etc.) • Dress Code, Background Research, Do's and Don'ts • Situation, Task, Approach and Response (STAR Approach) for facing an interview • Interview procedure (opening, listening skills, closure, etc.) • Important questions generally asked in a job interview (open and closed ended questions) ii. Interview Skills: Simulation • Observation of exemplary interviews • Comment critically on simulated interviews iii. Interview Skills: Common Errors • Discuss the common errors generally candidates make in interview • Demonstrate an ideal interview	
Unit III: Group Discussion Skills	03
• Meaning and methods of Group Discussion • Procedure of Group Discussion • Group Discussion- Simulation • Group Discussion - Common Errors	
Unit IV: Exploring Career Opportunities	03
• Knowing yourself – personal characteristics • Knowledge about the world of work, requirements of jobs including self-employment. • Sources of career information • Preparing for a career based on their potentials and availability of opportunities	

Suggested Reading:

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

B. TEAM SKILLS**Course Learning Objective:****Course Learning Objective:**

CLO1: To deliver effective presentations for diverse audiences.

CLO2: To practice trust, collaboration, and active listening in teams.

CLO3: To apply brainstorming techniques and document team outcomes.

CLO4: To demonstrate professional etiquette and internal communication skills.

Course Outcome:

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

CO1: Deliver structured presentations using appropriate tools and audience engagement techniques.

CO2: Demonstrate trust, teamwork, and active listening in collaborative settings.

CO3: Generate and document ideas using individual and group brainstorming methods.

CO4: Apply professional etiquette and effective internal communication practices.

Course Content:

Topics	Hours
Unit I: Presentation Skills	
• Types of presentations • Internal and external presentation • Knowing the purpose • Knowing the audience • Opening and closing a presentation • Using presentation tools • Handling questions • Presentation to heterogenic group • Ways to improve presentation skills over time	4
Unit II: Trust and Collaboration	

• Explain the importance of trust in creating a collaborative team • Agree to Disagree and Disagree to Agree – Spirit of Team work • Understanding fear of being judged and strategies to overcome fear	2
Unit III: Listening as a Team Skill	
• Advantages of Effective Listening • 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.).	3
Unit IV: Brainstorming	
• Use of group and individual brainstorming techniques to promote idea generation. • Learning and showcasing the principles of documentation of team session Outcomes.	3
Unit V: Social and Cultural Etiquette	
• Need for etiquette (impression, image, earn respect, appreciation, etc). • Aspects of social and cultural/corporate etiquette in promoting teamwork • Importance of time, place, propriety and adaptability to diverse cultures	2
Unit VI: Internal Communication	
• Use of various channels of transmitting information including digital and physical, to team members.	2

Suggested Reading:

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

L	T	P	C
2	0	0	2

Course Learning Objective:

CLO 1: To familiarize students with personality development and Panchkosha for overall well-being.

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 Panchkosha in personality development and well-being.

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
Unit I: Personality Development	
• Personality Development: Meaning, Concept, Constituent elements of personality and Means/Ways of Personality Development. • Panchakosha: General Introduction, Meaning, Objectives, Characteristics and Significance. • Benefits of Panchakosha, development and deficiencies due to underdevelopment of Panchkosha. • BKS - Bharatiya Gyan Parampara and Personality Development	05
Unit II: Mental Emotional Development	
• Values and Individual: Non-Possession, Non- Stealing, Self-Restrain, Enthusiasm, Dutifulness, Reticence, Silence, Self-study, Considerateness and Self-respect. • Values and Family: Respectful Salutation, Obedience, Contentment, Patience, hospitality, Parent Service, Rectitude, Good Behaviour, Family feeling and worship.	05
Unit III: Indian Values	
• 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. • 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.	10
Unit IV: Practice of Values and Ethics	
• 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. • 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	10

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, huvaan Lall, Notion Press, Chennai

Semester – IV

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

L	T	P	C
4	0	0	4

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
Unit – I : Introduction to Financial Management	12
Nature, scope and objectives of financial management, Time value of money, Risk and return (including Capital Asset Pricing Model). Time value of money in Ancient Indian concepts of wealth growth.	
Unit – II : Capital Budgeting: Tools for Long-Term Financial Planning	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.	
Unit – III : Financing Decisions and Capital Structure Analysis	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.	
Unit – IV: Dividend Policy: Theories, Models, and Practices	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

L	T	P	C
4	0	0	4

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
Unit – I: Final Accounts (Preparation of statement of Profit and loss and balance sheet of corporate entities)	10
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	
Unit – II: Cash flow statement and Fund flow statement	15
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)	
Unit – III: Ratio Analysis	15
Meaning, Advantages and limitation of ratio analysis – Current ratio – Solvency ratio – Activity ratio – Profitability Ratios – Interpretation and Analysis of each ratio.	
Unit – IV: Holding Company	20
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.	

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

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
Unit I: Introduction to Banking and Fundamental concepts of Banking Products and Services:	16
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. Banking practices in ancient India A Study of Arthsashtra and Indigenous systems.	
Unit II: Banking Operations	16
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.	
Unit III: Banking Regulations and Compliance	10
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.	
Unit IV: Modern Banking and Trends	18
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.	

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
- *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

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
Unit – I: GST: Introduction to GST and Legal Framework	12
Meaning, Objectives, Salient features and basic scheme of GST – benefits of implementing GST – Constitutional Provisions and 101 st 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. Contribution of BKS: Indirect taxes in Ancient trade system.	
Unit – II: Registration, Input Tax Credit & Tax Structure	15
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	
Unit – III: Compliance, Returns, Accounting & Audit	15
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	
Unit – IV: Overview of Customs Act, 1962	18
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.	

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

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
Unit – I: Introduction to Entrepreneurship	14
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. Indigenous Business Models and Family Business Traditions	
Unit – II: Entrepreneurial Motivation	12
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.	
Unit – III: MSME	12
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.	
Unit – IV: Case Studies	7
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
Unit – I: Introduction to Computerized Accounting	08
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.	
Unit – II: Fundamentals of Tally	11
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.	
Unit – III: Transaction Processing & Advanced Accounting/Inventory	15
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.	
Unit – IV: Taxation Compliance, Reporting & Tally Management	11
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.	

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 – V

Program: B. Com.
Semester: V
Course: Cost Accounting
Code: 32ACC301

L	T	P	C
4	0	0	4

Course Learning Objective:

The Objective of the course are classified as follows: -

CLO 1: To understand the concepts, principles, standards, and practices of Cost Accounting.

CLO 2: To enable students to understand and apply techniques for material cost control, labor cost control, inventory management, and wage incentive systems.

CLO 3: To familiarize students with the classification, allocation, apportionment, and absorption of overhead costs for accurate cost determination.

CLO 4: To equip students with the knowledge and skills required to apply various costing methods such as job costing, batch costing, process costing, and contract costing in practical business situations.

Course Outcome:

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

CO1: Explain the fundamentals of Cost Accounting and prepare basic cost statements while understanding cost records and cost audit.

CO2: Apply material and labor cost control techniques, inventory valuation methods, and wage incentive plans for effective cost management.

CO3: Analyze and allocate overhead costs using appropriate methods of allocation, apportionment, and absorption for cost determination.

CO4: Prepare and evaluate cost statements under different costing methods, including job, batch, process, and contract costing, for managerial decision-making.

Course Content:

Topics	Hours
Unit – I: Introduction to Cost Accounting and Cost ascertainment.	18
Concept of Cost, Cost Classification and Elements of Cost – Meaning, Nature, Objectives, Importance, Advantages and Limitations and Scope of Cost Accounting – Introduction to Generally Accepted Cost Accounting Principles (GACAP) and Cost Auditing Standards (CASS) – Role of Cost Accountant in Cost Control and Cost Reduction, Preparation of Cost Sheet, Quotations and Tenders, Maintenance of Cost Records – Meaning, Objectives and Legal Requirements – Cost Audit: Meaning, objectives, scope and importance of cost audit; types of cost audit. Traditional Indian Costing Practices in Crafts, Agriculture, and Cottage Industries	
Unit – II: Material Cost and Labour Cost.	17
Material Cost Control, Purchasing Procedure and Storekeeping; Inventory Control Techniques: EOQ, Stock Levels and ABC Analysis; JIT, Kaizen Concepts; Material Pricing: FIFO, LIFO, Simple Average and Weighted Average; Treatment of Waste, Scrap, Spoilage, Defectives and Obsolescence; Time Keeping and Time Booking; Idle Time, Overtime, Labor Turnover and Employee Productivity; Wage Payment Systems and Incentive Plans (Halsey and Rowan).	
Unit – III: Overhead Costing.	13
Meaning and Classification of Overheads; Production, Administration and Selling & Distribution Overheads; Allocation and Apportionment of Overheads; Machine Hour Rate and Labor Hour Rate; Under and Over Absorption of Overheads.	
Unit – IV: Methods of Costing.	12
Job Costing and Job Cost Sheet; Batch Costing and Applications; Process Costing and Process Accounts; Normal Loss, Abnormal Loss and Abnormal Gain; Equivalent Production and Work-in-Progress Valuation; Contract Costing, Cost Plus Contracts and Escalation Clause.	

Suggested Reading:

- *Cost Accounting: M. C. Shukla, T. S. Grewal & Dr. M. P. Gupta; S. Chand Publications.*
- *Cost Accounting: Jawahar Lal, Seema Srivastava & Manisha Singh; Mc Graw Hill.*
- *Cost Accounting: Dr. S. M. Shukla & K. Jain; Sahitya Bhawan Publications.*
- *Cost Accounting: Dr. V. N. Dubey & R. K. Gupta; Nauman Prakashan.*
- *Cost Accounting: M. N. Arora; Himalaya Publishing House.*
- *Cost Accounting Principles & Practice: S. P. Jain, K. L. Narang & Simmi Agrawal; Kalyani Publishers.*
- *Cost Accounting: M. L. Agrawal & K. L. Gupta; Sahitya Bhawan Publications.*
- *Cost Accounting: S N Maheswari; S Chand Publications.*

Program: B. Com.
Semester: V
Course: Marketing Management
Course Code: 32ACC302

L	T	P	C
4	0	0	4

Course Learning Objective:

CLO 1: To make students understand key marketing concepts and its application to different markets.

CLO 2: To familiarize students with the factors and processes essential for designing marketing strategy

CLO 3: To make students understand the different elements of marketing mix

CLO 4: To make Students understand the Emerging trend & best practices in the field of marketing.

Course Outcome:

On completion of the course the student should be able to:

CO 1: Identify the scope and significance of marketing domain in Industry.

CO 2: Identify the factors and processes essential for designing marketing strategy

CO 3: Formulate effective marketing mix based on nature and type of market.

CO 4: Demonstrate the ability to figure out the emerging trend in the field of marketing and adapt accordingly

Course Content:

Topics	Hours
Unit I: Introduction to Marketing	
Nature and scope of marketing, Consumer need, want & demand. Concepts of traditional and modern marketing, Various Marketing Concepts: production, product, selling, marketing and societal marketing, Concept of Marketing Management, Marketing – Mix, Functions of Marketing Management, marketing environment- marketing and its environment. Consumer Buying Behavior: Process & Factors affecting buying behavior. Ancient Indian Trade, Commerce, and Marketing Practices: Lessons for modern marketing.	17
Unit II: Market Segmentation	
Marketing research: Basic Concept & Importance. Market Segmentation, Segmenting the Market, Market Segmentation Procedure, Basis for Market Segmentation. Market Targeting – Introduction, Procedure. Product Positioning - Introduction, Objectives, Usefulness, Differentiating the Product, Product Positioning Strategy.	13
Unit III: Marketing MIX Decisions	
Product decisions: Product definition, Product Mix, new product development process, product life cycle, branding & packaging decisions. Pricing: Importance, objectives & strategies. Distribution: Channel decisions, types & factors, physical distribution system & its components. Promotion: Promotional Objectives, Promotion Mix-Advertising, Personal Selling, Sales Promotion, Publicity and Public Relations, Direct Marketing.	15
Unit IV: Emerging Trends in Marketing	
Marketing of services: Introducing services, characteristics, services marketing mix. Emerging Trends in Marketing: Digital Marketing, Green Marketing, Event Marketing, Network Marketing, Social Marketing, Buzz Marketing/ Viral Marketing, Consumerism, E-Commerce: Marketing In the Digital Age.	15

Suggested Reading:

- *Principles of Marketing- A South Asian Perspective*, Kotler Philip, Armstrong Graw, Prafulla Y. Agnihotri and Haque, (2010), 13th edition, Pearson Education.
- *Marketing Management Global Perspective* Ramaswamy and Namkumar, S. (2009), Indian Context, McMillan, Delhi.
- *Marketing Management*, Saxena, Rajan. (2008), 3rd edition, McGraw Hill Education.
- *Marketing Management*, Kumar, Arun and Meenakshi. N, (2009), Vikas Publishing House.

Program: B. Com.
Semester: V
Course: Investment Management
Code: 32ACC304

L	T	P	C
4	0	0	4

Course Learning Objectives (CLOs)

CLO 1: To develop an understanding of investment concepts, principles, and the investment environment for informed financial decision-making.

CLO 2: To familiarize students with various investment avenues and the risk-return considerations involved in investment decisions.

CLO 3: To equip students with analytical skills for security valuation, investment analysis, and portfolio construction.

CLO 4: To enable students to understand portfolio management strategies, derivative instruments, and contemporary practices in investment management.

Course Outcomes (COs)

Upon successful completion of the course, students will be able to:

CO 1: Explain the fundamental concepts, objectives, and significance of investment and evaluate factors influencing investment decisions.

CO 2: Assess different investment alternatives and analyze their risk-return characteristics to select suitable investment opportunities.

CO 3: Apply security analysis and valuation techniques to evaluate financial securities and support investment decisions.

CO 4: Construct and evaluate investment portfolios, utilize derivative instruments for risk management, and adapt to evolving trends in investment management.

Course Content:

Topics	Hours
Unit I: Introduction to Investment	
Meaning and Concept of Investment – Objectives and Importance of Investment – Investment versus Speculation, Gambling and Trading – Investment Process and Investment Environment – Role of Investors in Economic Development – Factors Influencing Investment Decisions (Risk, Return, Liquidity, Safety, Tax Benefits and Inflation) – Features of a Good Investment Programme – Investment Planning and Investor Protection – Behavioral Aspects of Investment – Qualities of Successful Investors– Ethics in Investment Decisions. Bhartiye Knowledge System (BKS): Concept and Relevance to Investment Management.	10
Unit II: Investment Avenues, Risk and Return Analysis	
Investment Avenues and Their Characteristics – Non-Marketable Financial Assets: Bank Deposits, Company Deposits, EPF, NSC, KVP, NPS, Senior Citizen Savings Scheme (Features, Benefits, Tax Advantages and Withdrawal Provisions) – Money Market Instruments – Capital Market Instruments – Alternative and Emerging Investment Avenues: Mutual Funds, Exchange Traded Funds (ETFs), Index Funds, Real Estate Investment Trusts (REITs), Infrastructure Investment Trusts (InvITs), Digital Gold, Market Linked Debentures (MLDs), Commodity Investments, Crypto currency and Crypto Assets (Concept, Types, Advantages, Risks, Regulatory and Taxation Overview in India). Concept and Components of Return – Holding Period Return – Risk: Meaning, Sources and Measurement – Risk-Return Trade-off – Diversification and Risk Reduction – Investment Decision Making under Risk and Uncertainty.	15
Unit III: Security Analysis and Valuation Techniques	
Concept and Importance of Security Analysis –Financial Statement Analysis for Investment Decisions – Technical Analysis: Meaning, Assumptions and Tools – Efficient Market Hypothesis – Equity Valuation Models: Introduction – Bond Valuation and Yield Measurement – Valuation of Preference Shares – Valuation of Convertible Securities and Rights Issues – Investment Decision based on Security Valuation.	15
Unit IV: Portfolio Management and Derivatives Market	
Portfolio Management: Meaning, Objectives, Scope and Importance – Portfolio Construction Process – Asset Allocation and Asset Mix Decisions – Diversification and Portfolio Selection – Active and Passive Portfolio Management Strategies – Performance Evaluation of Portfolio: Treynor Ratio, Sharpe Ratio and Jensen's Alpha – Derivatives Market: Introduction.	20

Suggested Reading:

- *Investment Analysis and Portfolio Management – Prasanna Chandra, McGraw Hill.*
- *Security Analysis and Portfolio Management – Fischer & Jordan, Pearson.*
- *Investments – Bodie, Kane, Marcus, McGraw Hill.*
- *Indian Financial System – M.Y. Khan, McGraw Hill.*
- *Financial Markets and Institutions – S. Gurusamy, McGraw Hill Education.*

Program: B. Com.

Semester: V

Course: Managing Personal Finance

Code: UMC 101

L	T	P	C
2	0	0	0

Topics	Hours
UNIT I: Basics of Human Resource Management to step into the Corporate World	02
Overview of Joining Formalities, Induction, Difference between Offer Letter & Appointment Letter, Components of CTC, Deductions & Claims, Types of Leave, Types of Separation, Exit Procedure.	
UNIT II: Savings, Budgeting & Fundamentals of Investment	04
Identification of Investment Need; Short term & Long term Investment products: Capital Market, Money Market, Commercial Banks, Post Office Schemes; Mutual Funds: Types of Schemes, Concept of SIP's, Fees & Charges; Planning & saving for Retirement	
Unit III: Building & Maintaining Good Credit	02
Setting Debt Limit, Credit approval process & elements of Credit Score, Sources of Consumer Loan, Calculating Interest on Consumer Loans, Types of Credit Card, Managing Credit Cards: Computation of Finance Charges & Credit card average daily balance	
Unit IV: Managing Income Taxes	04
Basics of Income Tax for beginners, Government Benefits, Deductions available for salaried employees, HRA Exemptions, Calculation of Tax payable, Tax Deduction at Source, Procedure for filing ITR, Applicable Forms	

Program: B. Com.
Semester: V
Course: Corporate Taxation
Code: 32ACC305

L	T	P	C
4	0	0	4

Course Learning Objective:

The Objective of the course are classified as follows: -

CLO 1: To understand the basic framework of corporate taxation in India, including the classification of companies, determination of residential status, and incidence of tax.

CLO 2: Student will able to apply relevant tax laws for computing a company's total income and tax liability, including Minimum Alternate Tax (MAT) and eligible deductions.

CLO 3: To analyze corporate tax planning strategies and evaluate their impact on financial decisions such as capital structure and corporate restructuring.

CLO 4: To evaluate compliance procedures under corporate tax laws and understand emerging global tax issues affecting corporate taxation in India.

Course Outcome:

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

CO1: Understand basic tax concepts and corporate classification, and determine tax incidence based on residential status.

CO2: Compute the taxable income and corporate tax liability, including MAT, based on statutory provisions.

CO3: Analyze corporate tax strategies and apply tax planning in business and managerial decisions.

CO4: Comply with tax procedures, interpret legal responsibilities, and evaluate emerging changes in the corporate tax landscape.

Course Content:

Topics	Hours
Unit – I : Fundamentals of Corporate Taxation	10
Meaning of Corporate Taxation and its Objectives – Basic concepts under the Income-tax Act, 2025: Assessee, Tax Year, Financial Year – Types of Companies: Domestic Foreign, Indian Company – Residential Status of Companies and Tax Incidence – Overview of Corporate Tax Structure in India: Base Tax Rate, Surcharge and Health & Education Cess – Taxability of Dividend Income and Dividend Distribution.	
Unit – II : Computation of Corporate Income and Tax Liability	20
Income heads relevant to companies: Profits and Gains of Business or Profession, Capital Gains, Income from Other Sources – Exemptions and deductions applicable to companies: Exempt income including dividend, agricultural income, Depreciation, Section 45 (Scientific Research Expenditure) – Set-off and carry forward of losses (Sections 108 – 121) – Computation of Gross Total Income and Total Income – Minimum Alternate Tax (MAT) – Section 206: Applicability, Computation and MAT Credit – Tax rates for Domestic and Foreign Companies (including concessional tax regimes for eligible domestic companies).	
Unit – III : Corporate Tax Planning and Decision-Making	15
Concept and Scope of Tax Planning, Tax Avoidance and Tax Evasion – Tax Planning with respect to: Business Location, Nature of Business and Ownership, Capital Structure (Debt vs. Equity Financing), Mergers, Demergers and Amalgamations (Overview only) – Tax Implications of Managerial Remuneration, Bonus Shares and Share Buybacks – Introduction to Transfer Pricing Provisions – Tax Planning under the Concessional Tax Regime for Domestic Companies.	
Unit – IV: Compliance, Assessment, and Emerging Issues	15
Filing of returns of income by companies: ITR-6, Due dates, Revised returns – Payment of advance tax by companies – Tax Deducted at Source (TDS) and Tax Collected at Source (TCS) – relevant sections – Penalties, interest, and prosecution for default in compliance – Overview of assessments: Self-assessment, Scrutiny, Best judgment, and Reassessment, Faceless assessment and e-governance in tax – Emerging trends: GAAR (General Anti-Avoidance Rules), Equalisation Levy and digital taxation, BEPS (Base Erosion and Profit Shifting) and MLI (Multilateral Instrument)	

Suggested Reading:

- Singhanian, V.K. & Singhanian, Monica, Title: *Students' Guide to Income Tax including GST* Publisher: Taxmann Publications
- Ahuja, Girish & Gupta, Ravi Title: *Systematic Approach to Income Tax including Corporate Taxation* Publisher: Wolters Kluwer India
- Mehrotra, H.C. & Goyal, S.P. *Income Tax Law & Practice (Based on the Income-tax Act, 2025).* Sahitya Bhawan Publications, Agra.
- Shiksha Sagar Publications. *Income Tax Law & Practice (Income-tax Act, 2025).* Shiksha Sagar Publications.

Semester – VI

Program: B. Com.
Semester: VI
Course: Business Analytics
Code: 32ACC303

L	T	P	C
4	0	0	4

Course Learning Objective:

The Objective of the course are classified as follows: -

CLO 1: To provide students with an understanding of the concepts and applications of business analytics and data management.

CLO 2: To develop students' understanding of analytical methodologies and data visualization techniques.

CLO 3: To familiarize students with time series analysis and predictive analytics techniques for business forecasting and decision-making.

CLO 4: To provide students with an understanding of emerging trends, advanced analytical technologies, and ethical considerations in business analytics.

Course Outcome:

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

CO1: Explain the fundamentals of Business Analytics, databases, data warehousing, and data mining.

CO2: Apply analytics methodologies, data preparation techniques, and visualization tools for business data analysis.

CO3: Use forecasting and predictive analytics techniques to analyze business trends and support decision-making.

CO4: Evaluate emerging technologies, Big Data applications, and ethical issues in Business Analytics

Course Content:

Topics	Hours
Unit I: Introduction to Business Analysis & Data Bases, Data Warehousing and Data Mining	15
Concept of analytics, Types of Analytics, Organization and source of data, Types of Data Sources- Structured Vs Semi Structured Vs Unstructured data, Data Warehouse Vs Databases, Relational Database vs. Non-Relational Database, RDBMS Data structures, Columnar Data structures. Data Mining meaning, Association Rules and clustering, Decision trees, Random forests importance of data quality, Dealing with missing or incomplete data, Role of Data Scientist in Business & Society	
Unit II: Analytics Methodology& Visualization of Data	12
Introduction to Analytics Methodology, preparing objectives & identifying data requirements, Data Collection, Understanding data, Data preparation – Data Cleansing, Normalisation, Data preparation, Data Blending, Data Modelling, Evaluation & feedback Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distributions, Relative Frequency, Measures of Central Tendency and Dispersion; Basic probability concepts	
Unit III: Time series & Predictive Analysis	18
Trend Analysis, Seasonality and cyclical behavior , Moving Average, Exponential smoothing methods – Single exponential, double exponential, HOLT-WINTERS, ARIMA, Multiple linear regression-based forecasting. Simple linear regression: coefficient of determination, significance tests, residual analysis, confidence and prediction intervals. Multiple linear regressions: coefficient of multiple coefficients of determination, interpretation of regression coefficients, categorical variables, heteroscedasticity, multi-collinearity, outliers, auto regression and transformation of variables.	
Unit IV: Business Analytics Future Trends	15
Role of Artificial Intelligence in Business, Machine Intelligence, Competitive Intelligence, Text Mining, Web Analytics (Web content mining, Web usage mining, Web structure mining), Role of Intelligent Agents in e-business, e-commerce, m-commerce, Location Analytics, Intelligent Agent in search & retrieval, Personalization and Comparison), Social Networking Analysis, Big Data Tools & Techniques, Content Analytics (Sentimental Analysis & Opinion Analysis). Ethical and Legal considerations in Business Analytics.	

Suggested Reading:

1. Evans, J. R. (2022). *Business analytics, 3/e: Methods, models, and decisions*. Pearson
2. Camm , J. D., Cochran, J. J., Fry, M. J., Ohlmann , J. W., & Anderson, D. R. (2017). *Essentials of business analytics, 2/e*. Cengage Learning
3. Sharda, R., Delen, D., & Turban, E. *Business Intelligence, Analytics and Data Science*, Pearson.

Program: B. Com.

Semester: VI

Course: Management Accounting and Performance Analysis

Code: 32ACC306

L	T	P	C
4	0	0	4

Course Learning Objective:

The Objective of the course are classified as follows: -

CLO 1: To familiarize students with the concepts, techniques and significance of Management Accounting in business decision-making.

CLO 2: To develop students' understanding of cost analysis tools and their application in managerial planning and operational decisions.

CLO 3: To acquaint students with budgeting techniques and their role in organizational planning, coordination and control.

CLO 4: To familiarize students with financial and non-financial performance measurement tools

Course Outcome:

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

CO 1: Describe the scope, functions and applications of Management Accounting in modern business organizations.

CO 2: Utilize marginal costing and cost-volume-profit analysis for solving managerial decision-making problems.

CO 3: Prepare and evaluate functional budgets and apply standard costing and variance analysis as tools for planning, cost control and performance measurement.

CO 4: Evaluate organizational performance using financial and non-financial measures.

Course Content:

Topics	Hours
Unit – I: Management Accounting – Introduction	
Management Accounting: Meaning, Nature, Scope, Objectives, Importance, Advantages and Limitations; Evolution and Development of Management Accounting; Relationship of Management Accounting with Financial Accounting and Cost Accounting; Cost Control, Cost Reduction, Cost Management and Value Creation; Functions and Role of Management Accountant; Management Accounting as a Tool for Planning, Decision-Making and Control; Role of Management Accountant in the Modern Business World; Management Accounting in the Contemporary Business Environment and Emerging Trends.	10
Unit – II: Marginal Costing And Decision Making.	
Marginal Costing: Meaning, Features, Advantages and Limitations; Marginal Costing and Absorption Costing – Meaning and Distinction; Contribution, Profit-Volume (P/V) Ratio, Break-Even Analysis, Margin of Safety and Angle of Incidence; Cost-Volume-Profit (CVP) Analysis; Managerial Applications of Marginal Costing; Decision-Making under Marginal Costing, Product Mix Decisions, Key Factor Analysis, Selection of Profitable Product Line, and Shut Down or Continue Decisions.	15
Unit – III: Budgetary Control And Standard Costing.	
Budgetary Control: Meaning, Objectives, Essentials and Organization for Budgetary Control; Preparation of Functional Budgets including Sales Budget, Production Budget, Purchase Budget and Cash Budget; Flexible Budget and Fixed Budget; Master Budget; Zero-Based Budgeting (ZBB). Standard Costing: Meaning, Objectives, Advantages and Limitations; Variance Analysis: Meaning, Importance and Classification of Variances; Material Cost Variances – Labour Cost Variances – Sales Variances.	16
Unit – IV: Performance Analysis.	
Performance Analysis: Meaning, Nature, Scope, Objectives, Importance and Limitations; Performance Measurement and Performance Evaluation; Financial and Non-Financial Performance Measures; Techniques for Measuring Financial Performance — Introduction to Financial Statement Analysis, Comparative and Common-Size Statements, Cash Flow Analysis, and, Return-Based Measures (ROI, ROCE, ROE, EVA and Residual Income); Techniques for Measuring Non-Financial Performance—Balanced Scorecard, Key Performance Indicators (KPIs), Benchmarking, Customer Satisfaction Measures, Employee Performance Appraisal, Quality Management Techniques (TQM and Six Sigma); Performance Reporting and Managerial Decision-Making	19

Suggested Reading:

- Khan, M. Y. & Jain, P. K. (Latest Edition). *Management Accounting: Text, Problems and Cases*. McGraw Hill Education, New Delhi.
- Maheshwari, S. N. & Mittal, S. N. (Latest Edition). *Management Accounting: Principles and Practice*. Mahavir Publications, New Delhi.
- Arora, M. N. (Latest Edition). *Management Accounting*. Himalaya Publishing House, Mumbai.
- Drury, Colin. (Latest Edition). *Management and Cost Accounting*. Cengage Learning, London.
- Study Material of Cost and Management Accounting, Board of Studies, Institute of Chartered Accountants of India (Latest Edition).
- S. N. Maheshwari & S. K. Maheshwari – *Management Accounting*, Vikas Publishing House.

Program: B. Com.
Semester: VI
Course: FinTech and Digital Finance
Code: 32ACC307

L	T	P	C
4	0	0	4

Course Learning Objectives (CLOs)

CLO 1: To develop an understanding of the concepts, ecosystem, and technological foundations of FinTech and digital finance.

CLO 2: To familiarize students with digital payment systems, crypto currencies, and other innovative financial solutions.

CLO 3: To enable students to analyze digital financial products, alternative finance models, and emerging trends in financial services.

CLO 4: To provide knowledge of regulatory frameworks, data analytics, artificial intelligence, and governance issues shaping the future of digital finance.

Course Outcomes (COs)

Upon successful completion of the course, students will be able to:

CO 1: Explain the fundamental concepts, evolution, and significance of FinTech and digital financial services in the modern economy.

CO 2: Analyze various digital payment mechanisms, and crypto currency systems for secure and efficient financial transactions.

CO 3: Evaluate alternative finance models and technology-driven financial innovations to support business and financial decision-making.

CO 4: Assess regulatory, technological, and data-related challenges in digital finance and apply contemporary digital tools and analytical approaches in financial services.

Course Contents:

Topics	Hours
Unit I: Foundations of FinTech and Digital Financial Ecosystem	
Introduction to FinTech – Evolution and Growth of Financial Technology – FinTech Ecosystem and Key Stakeholders – Collaboration between Financial Institutions, Start-ups and Technology Providers – FinTech Typology and Business Models – Digital Transformation in Financial Services – Role of FinTech in Financial Inclusion – Opportunities and Challenges of FinTech in Emerging Economies – Regulatory Environment and Institutional Framework – Overview of FinTech Innovations in India.	15
Unit II: Digital Payments and Crypto currency Systems	
Digital Payment Systems – UPI, IMPS, NEFT, RTGS and SFMS – Mobile Banking and Mobile Wallets – Digital Financial Services – Block Chain – Crypto currency: Concept, Types and Working Mechanism – Legal and Regulatory Issues – CBDC (Central Bank Digital Currency) – Future of Digital Payments.	15
Unit III: Digital Finance, Alternative Finance and Financial Innovation	
Concept and Evolution of Digital Finance – Digitization of Financial Services – Crowdfunding Models – Peer-to-Peer Lending and Marketplace Lending – Digital Investment Platforms – Robo-Advisory Services – Buy Now Pay Later (BNPL) – Initial Coin Offerings (ICO) – FinTech in Wealth Management – Emerging Trends in Alternative Finance.	15
Unit IV: FinTech Regulation, RegTech and Data Analytics in Finance	
Need for FinTech Regulation – RegTech: Meaning, Scope and Evolution – Compliance Management – Data Analytics in Finance – Artificial Intelligence and Machine Learning in Finance – e-KYC and Digital Identity – Data Privacy and Cyber Security – Governance Issues in AI-Based Financial Systems – Future Challenges in Digital Finance Regulation.	15

Suggested Reading:

- Susanne Chishti & Janos Barberis, *The FINTECH Book*, Wiley.
- Theo Lynn, John G. Mooney, Pierangelo Rosati & Mark Cummins, *Disrupting Finance: FinTech and Strategy in the 21st Century*, Palgrave Macmillan.
- Abdul Rafay, *FinTech as a Disruptive Technology for Financial Institutions*, IGI Global.
- Agustin Rubini, *FinTech in a Flash*, FTS Press.
- Arvind Narayanan et al., *Bitcoin and Cryptocurrency Technologies*, Princeton University Press.
- Indian Institute of Banking & Finance (IIBF), *Digital Banking and FinTech*.

Program: B. Com.
Semester: VI
Course: Financial Reporting
Code: 32ACC309

L	T	P	C
4	0	0	4

Course Learning Objectives (CLOs)

CLO 1: To familiarize students with the concepts, principles and regulatory framework governing financial reporting in India.

CLO 2: To develop an understanding of the preparation, presentation and interpretation of financial statements in accordance with Indian Accounting Standards (Ind AS).

CLO 3: To acquaint students with the reporting and disclosure requirements prescribed under selected Ind AS.

CLO 4: To make students aware of recent developments, emerging trends and best practices in financial reporting.

Course Outcomes (COs)

Upon successful completion of the course, students will be able to:

CO 1: Explain the concepts, objectives and regulatory framework of financial reporting and the role of Ind AS in corporate reporting.

CO 2: Prepare and present financial statements in compliance with the applicable provisions of Ind AS and the Companies Act, 2013.

CO 3: Apply reporting and disclosure requirements under selected Ind AS and analyze the information presented in financial reports.

CO 4: Evaluate contemporary developments in financial reporting, including sustainability reporting, ESG reporting, integrated reporting and digital reporting practices.

Course Content:

Topics	Hours
Unit – I: Basics of Financial Reporting and Regulatory Framework	15
Financial Reporting: Meaning, objectives, Importance for stakeholders, Accounting Standards: Need, objectives – Convergence of Ind AS with International Financial Reporting Standards (IFRS) – Process of Development and Finalization of Ind AS: Role of ICAI, ASB, NFRA and MCA (Phase I & II for companies, NBFCs), Regulatory Framework of Financial Reporting in India: Relevant Provisions of the Companies Act, 2013, SEBI Regulations – Ind AS 101: First-time adoption of Ind AS	
Unit – II: Preparation and Presentation of Financial Statements	15
Ind AS 1: Presentation of Financial Statements: Objectives, Scope — Structure and Content of Financial Statements – Balance Sheet: Presentation and Disclosure Requirements –Presentation and Disclosure of Statement of Profit and Loss – Statement of Changes in Equity – Notes to Accounts – Compliance with Ind AS and Schedule III of the Companies Act, 2013 – Preparation and Presentation of Financial Statements Ind AS 8: Accounting Policies, Changes in Accounting Estimates and Errors: Selection and application of accounting policies – Changes in accounting policies (retrospective and prospective application) – Correction of prior period errors (retrospective restatement) Ind AS 10: Events after the Reporting Period: Definition of reporting period – Classification of Subsequent Events – Adjusting events vs. non-adjusting events – Dividends declared after reporting period – Going concern implications	
Unit – III: Reporting and Disclosure Requirements	20
Ind AS 24: Related Party Disclosures: Definition of related parties (control, significant influence, key management personnel) – Disclosure requirements for related party transactions and outstanding balances – Parent-subsidiary relationships (disclosure regardless of transactions) Ind AS 33: Earnings per Share: Basic EPS (numerator and denominator) – Diluted EPS (convertible instruments, options, warrants) – Presentation and disclosure requirements Ind AS 34: Interim Financial Reporting: Minimum content of an interim financial report (condensed financial statements) – Recognition and measurement principles for interim periods – Disclosures in interim financial reports. Ind AS 108: Operating Segments: Concept and Importance of Segment Reporting – Identification and Aggregation of Operating Segments – Reportable Segments and Disclosure Requirements	
Unit – IV: Recent Developments in Financial Reporting	10
Concept, objectives, disclosures of Sustainability Reporting and Global Reporting Initiative – Introduction, objectives, key principles, disclosure requirements of Business Responsibility and Sustainability Report – Integrated Reporting – Legal framework under the Companies Act, 2013; CSR disclosures and reporting requirements of Corporate Social Responsibility Reporting in India – Meaning, components of Environmental, Social and Governance (ESG) – Human Resource Reporting – Reporting through XBRL (eXtensible Business Reporting Language): Concept, features, taxonomy, benefits of XBRL, filing requirements and application of digital reporting in corporate financial statements.	

Suggested Reading:

- M.P, Vijay Kumar. *Financial Reporting Mumbai: Snow White Publications Pvt. Ltd.*
- Jain., Narang. *Accounting Theory. New Delhi: Kalyani Publishers.*
- Aggarwal. Manav. *Accounting Theory and Practice. New Delhi: Kalyani Publishers*
- T.P. Ghosh – *Financial Reporting (Taxmann/PHI)*
- Barry Elliott & Jamie Elliott – *Financial Accounting and Reporting (Pearson)*
- ICAI's official Study Material on Ind AS

Program: B. Com.

Semester: VI

Course: Auditing and Corporate Governance

Code: 32ACC310

L	T	P	C
4	0	0	4

Course Learning Objective:

The Objective of the course are classified as follows: -

CLO1: To understand the principles, procedures, standards, and emerging technologies used in auditing.

CLO2: To make students gain knowledge of audit procedures, internal control, and risk assessment practices used in auditing.

CLO3: To make student understand the legal and professional aspects of company audits, auditor responsibilities, audit reporting, and special audit practices.

CLO4: To make students develop awareness of corporate governance practices, various committees' responsibilities and corporate social responsibility in fostering accountability and transparency in organizations.

Course Outcome:

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

CO1: Explain the fundamentals of auditing, including audit planning, evidence, documentation, standards, and the use of current audit technologies.

CO2: Apply audit techniques, internal control, risk assessment procedures, and verification practices in the conduct of audits.

CO3: Analyse company audit requirements, auditor responsibilities, audit reports, and special audit practices in accordance with legal and professional standards.

CO4: Assess the effectiveness of corporate governance frameworks, board committees, and CSR initiatives in ensuring transparency, accountability, and responsible business conduct.

Course Content:

Topics	Hours
Unit – I: Introduction to Auditing	20
Meaning, Nature, Scope, Advantages, Limitation, types and Objectives of Auditing – Basic concepts of Financial Audit, Cost Audit and Secretarial Audit – Audit Planning – Audit Programme – Audit Evidence – Audit Documentation – Introduction to Digital Auditing, Computer Assisted Audit Techniques (CAATs), Current Audit Technology (Audit Bots, AI-assisted Audit, Data Analytics, Audit Software).	
Unit – II: Audit Procedures, Internal Control, Risk Assessment	15
Standard on Audit: Introduction – Audit Procedures -Meaning, Classification, Techniques, Stages Internal Control System (Objectives, Components, Advantages and Limitations)- Internal Check-Internal Audit - Vouching- Verification Risk Assessment – Audit Risk (Meaning, Components) Risk Assessment Procedures	
Unit – III: Company Audit and Special Audits	15
Company Auditor -Qualifications, Disqualifications - Appointment of Auditor - Removal and Rotation of Auditor - Remuneration of Auditor - Rights and Duties of Auditor -Liabilities of Auditor - Auditor's Report (Contents, Types) - Audit under Companies Act, 2013 Special Audit -Forensic Audit, Tax Audit NPO, Hospital and Club	
Unit – IV: Corporate Governance	10
Meaning, Objectives, Need, Importance, Principles of Good Corporate Governance, Theories of Corporate Governance, Corporate Governance Framework in India- Board of Directors – Mandatory Committee (Audit Committee , Remuneration Committee , CSR Committee) - Corporate Social Responsibility (CSR)-Corporate Governance Failures (Case Studies).	

Suggested Reading:

- *Principles and Practice of Auditing*, Sultan Chand & Sons, New Delhi.
- *Auditing and Assurance*, Taxmann Publications Pvt. Ltd., New Delhi.
- *Corporate Governance: Principles, Policies and Practices*, Pearson Education.
- *Corporate Governance*, Oxford University Press.
- *Institute of Chartered Accountants of India (ICAI) – Standards on Auditing and Study Material*

Program: B. Com.

Semester: VI

Subject: Seminar in Executive Communication

Code: 32AAEC301

L	T	P	C
2	0	0	2

Course Learning Objective:

CLO1: To apply ethical corporate communication practices in professional contexts.

CLO2: To demonstrate effective public speaking, networking, and non-verbal communication skills.

CLO3: To perform confidently in interviews and group discussions using professional communication strategies.

CLO4: To design and deliver structured presentations with effective delivery techniques.

Course Outcome:

On completion of the Course

CO1: Apply ethical principles and professional practices in corporate communication.

CO2: Demonstrate effective public speaking, networking, and non-verbal communication skills.

CO3: Participate effectively in interviews and group discussions using appropriate communication strategies.

CO4: Create and deliver well-structured presentations with confidence and clarity.

Course Content:

Topics	Hours
Unit I: Introduction to Corporate Communication:	07
• Definition -importance of corporate communication • Role and responsibilities of corporate communication • Professionals-Ethical considerations in corporate communication ACTIVITY: Role play based on Corporate Communication	
Unit II: Communication Skills Development:	06
• Public speaking-Interpersonal communication and networking skills • Non-verbal communication and body language Activity: Panel Discussion	
Unit III: Interview Skills:	08
• Purpose of an interview • Do's and Don'ts of an interview Activity: Mock interview	
Unit IV: Group Discussion & Presentation:	09
• Introduction • Communication skills in group discussion • Do's and don'ts of group discussion • Planning your Presentation • Structuring Your Presentation • Delivering Your Presentation • Techniques of Delivery • Dealing with Fears Activity: Group Discussion, PPT creation & delivery (Both solo & group Presentation)	

Suggested Reading:

- *"The Handbook of Corporate Communication and Public Relations"* edited by Sandra Oliver
- *Soft skills for Managers* by Dr. T. Kalyana Chakravathi
- *Personal Development and Soft Skills* by Barun K Mitra, Oxford Higher Education
- *The Emotionally Intelligent Workplace* by Daniel Goleman.
- *Communication skills and soft skills an integrated approach* by E. Suresh kumar, P. Sreehari, J Savithri.
- *Top Talking in English (international communication skills)* by Charles T. Rajendra
- *Soft skills* by Raj Lakshmi Suryavanshi, Guru Kul Publishing