



**SRI DHARMASTHALA MANJUNATHESHWARA COLLEGE**  
**(AUTONOMOUS), UJIRE - 574240**  
**(Re-Accredited by NAAC at 'A<sup>++</sup>' Grade)**



**DEPARTMENT OF COMMERCE**

**SYLLABUS AS PER NEP 2020**

**(With effect from 2022-23)**





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**(AUTONOMOUS), UJIRE - 574240**

**(Re-Accredited by NAAC at 'A<sup>++</sup>' Grade)**

**DEPARTMENT OF COMMERCE**

*Syllabus of*

**Honour's Degree in Commerce (B.Com)**

**Specialisation: General**

**(AS PER NEP 2020 GUIDELINES)**

**2022–2023 onwards**

**Approved in BOS meeting on**

**02-11-2022**

**Approved in Academics Council meeting held on**

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<b>Note:</b>		
<b>Colour Coding of the Syllabus of such activities</b>		
	Employability	
	Skill Development	
	Entrepreneurship	

## **SEMESTER – I**

### **COURSE CONTENTS:**

- 1.1 FINANCIAL ACCOUNTING**
- 1.2 MANAGEMENT PRINCIPLES & APPLICATIONS**
- 1.3 PRINCIPLES OF MARKETING**
- 1.4 ACCOUNTING FOR EVERYONE / FINANCIAL LITERACY/MANAGERIAL ECONOMICS**



<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com.1.1 <b>Name of the Course:</b> Financial Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Understand the theoretical framework of accounting as well accounting standards.</li> <li>Demonstrate the preparation of financial statements of manufacturing and non-manufacturing entities of sole proprietors.</li> <li>Exercise the accounting treatments for consignment transactions &amp; events in the books of consignor and consignee.</li> <li>Understand the accounting treatment for royalty transactions &amp; articulate the Royalty agreements.</li> <li>Outline the emerging trends in the field of accounting.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Theoretical Framework of Accounting</b>		<b>12</b>
Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS).		
<b>Module No. 2: Financial Statements of Sole Proprietors</b>		<b>12</b>
Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss account- Balance Sheet.		
<b>Module No. 3: Consignment Accounts</b>		<b>12</b>
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.		
<b>Module No. 4:Royalty Accounts</b>		<b>12</b>
Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.		



<b>Module No. 5: Emerging Trends in Accounting</b>	<b>12</b>
<b>Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting-Accounting with drones- Forensic Accounting- Accounting for Planet--Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).</b>	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.</li> <li>2. Collect Annual Reports of sole proprietors and identify the different components.</li> <li>3. Preparation of Proforma invoice and accounts sales with imaginary figures.</li> <li>4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.</li> <li>5. Identify latest innovations and developments in the field of accounting.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. ICAI Study Materials on Principles &amp; Practice of Accounting, Accounting and Advanced Accounting.</li> <li>2. SP Iyengar (2005), Advanced Accounting, Sultan Chand &amp; Sons, Vol. 1.</li> <li>3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.</li> <li>4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.</li> <li>5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.</li> <li>6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.</li> <li>7. B.S. Raman (2008), Financial Accounting Vol. I &amp; II, United Publishers &amp; Distributors</li> <li>8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>	



**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:** B.Com.1.2

**Name of the Course:** Management Principles and Applications

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5Hrs	60Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to

- Understand and identify the different theories of organizations, which are relevant in the present context.
- Design and demonstrate the strategic plan for the attainment of organizational goals.
- Differentiate the different types of authority and chose the best one in the present context.
- Compare and chose the different types of motivation factors and leadership styles.
- Choose the best controlling techniques for better productivity of an organization.

Syllabus:	Hours
<b>Module No. 1: Introduction to Management</b>	<b>12</b>

Introduction-Meaning and importance of Management-Managerial Functions- Essence of Managership-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical theories-Modern organization theories.

<b>Module No. 2: Planning</b>	<b>12</b>
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Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-making-Concept-Importance-Commitment and Group decision making Process.

<b>Module No. 3: Organizing</b>	<b>12</b>
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Introduction-Meaning-Concept and Process of Organizing – An Overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structures-Principles of Organizing; Network Organisation Structure.

<b>Module No. 4: Staffing and Leading</b>	<b>12</b>
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Introduction-**Staffing:** Concept of Staffing-Staffing Process; **Motivation:** Concept- Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need-Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; **Leadership:** Concept- Importance-Major theories of Leadership (Likert's scalar theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership;

**Communication:** Concept-purpose-process-Oral and written communication-Formal and informal communication



networks-Barriers to communication-Overcoming barriers to communication.

**Module No. 5: Controlling and Coordination**

**12**

**Control:** Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; **Coordination:** Meaning-Nature-Importance-Principles of Coordination.

**Skill Development Activities:**

1. Collect the photographs and bio-data of any three leading contributors of management thoughts.
2. Visit any business organization and collect the information on types of planning adopted by them.
3. Visit any business organization and collect different types of authority followed and also the draw the organizational structure.
4. Analyze the leadership styles of any select five companies of different sectors.
5. Visit any manufacturing firm and identify the controlling system followed.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10<sup>th</sup> Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6<sup>th</sup> Edition.
3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7<sup>th</sup> Edition.
4. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
5. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3<sup>rd</sup> Edition.
6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.

**Note: Latest edition of text books may be used.**



**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:**B.Com.1.3

**Name of the Course:** Principles of Marketing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5Hrs	60Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes:** On successful completion of the course, the Students will be able to

- Understand the basic concepts of marketing and assess the marketing environment.
- Analyze the consumer behaviour in the present scenario and marketing segmentation.
- Discover the new product development & identify the factors affecting the price of a product in the present context.
- Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- Outline the recent developments in the field of marketing.

Syllabus:	Hours
<b>Module No. 1: Introduction to Marketing</b>	<b>12</b>
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need-Want Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning importance.	
<b>Module No. 2: Consumer Behavior &amp; Market segmentation</b>	<b>12</b>
<b>Consumer Behavior:</b> Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behavior; <b>Market segmentation:</b> Concept, importance and bases; Target market selection-Positioning Concept-Importance and bases; Product differentiation vs. market segmentation. <b>Marketing Mix:</b> Product-Price Place & Promotion.	
<b>Module No. 3: Product and Pricing</b>	<b>12</b>
<b>Product:</b> Concept and importance-Product Classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. <b>Pricing:</b> Significance. Factors affecting price of a product. Pricing policies and strategies.	
<b>Module No. 4: Promotion and Distribution</b>	<b>12</b>
<b>Promotion:</b> Nature and importance of promotion; Communication process; Types of promotion: advertising personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. <b>Distribution Channels and Physical Distribution:</b> Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.	





<b>Module No. 5: Recent Developments in Marketing</b>	<b>12</b>
<b>Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing, Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing-Network Marketing, any other recent developments in Marketing.</b>	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Analyze the marketing environment of your locality and identify need, wants &amp; purchasing power of customers.</li> <li>2. Collect consumer behaviour towards home appliances in your locality.</li> <li>3. Visit any organization and collect the information towards pricing of the products.</li> <li>4. Visit any wholesalers/Retailers; collect the role of them in marketing.</li> <li>5. Identify the recent developments in the field of marketing.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<b>Reference Materials:</b> <ol style="list-style-type: none"> <li>1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.</li> <li>2. SaxenaRajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.</li> <li>3. Kumar Arun&amp;Meenakshi N (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition</li> <li>4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.</li> <li>5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases (Special Indian Edition)., McGraw Hill Education</li> <li>6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.</li> <li>7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.</li> <li>8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.</li> <li>9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.</li> </ol>	
<b>Note: Latest edition of text books may be used.</b>	

**Name of the Program:** Bachelor of Commerce (B. Com)

**Course Code:** B.Com. 1.7 (Open Elective Course)

**Name of the Course:** Accounting for Everyone



Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b>		
a) Analyze various terms used in accounting; b) Make accounting entries and prepare cash book and other accounts necessary while running a business; c) Prepare accounting equation of various business transactions; d) Analyze information from company's annual report; e) Comprehend the management reports of the company.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Accounting</b>		<b>08</b>
Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms – Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
<b>Module No. 2: Transactions and Recording of Transactions</b>		<b>08</b>
Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)		
<b>Module No. 3: Preparation of Financial Statements</b>		<b>08</b>
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)		
<b>Module No. 4: Company Accounts</b>		<b>08</b>
Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.		
<b>Module 5: Management Reports</b>		<b>08</b>
Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis; Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.		
<b>Skill Development Activities:</b>		



1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare accounting equation by collecting necessary data from medium sized firm.
3. Prepare financial statements collecting necessary data from small business firms.
4. Collect the management reports of any large-scale organization and analyze the same.
5. Any other activities, which are relevant to the course.

**Text Books:**

1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Commerce (B. Com)

**Course Code:** B.Com. 1.7 (Open Elective Course)

**Name of the Course:** Financial Literacy

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs



**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes: On successful completion of the course, the students will be able to**

1. Describe the importance of financial literacy and list out the institutions providing financial services;
2. Prepare financial plan and budget and manage personal finances;
3. Open, avail, and manage/operate services offered by banks;
4. Open, avail, and manage/operate services offered by post offices;
5. Plan for life insurance and property insurance & select instrument for investment in shares

**Syllabus:**

**Hours**

**Module No. 1: Introduction**

**08**

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices, **Mobile App based services.** Need of availing of financial services from banks, insurance companies and postal services.

**Module No. 2: Financial Planning and Budgeting**

**08**

Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

**Module No. 3: Banking Services**

**08**

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposits – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, **Debit and Credit Card, and APP based Payment system;** Banking complaints and Ombudsman.

**Module No. 4: Financial Services from Post Office**

**08**

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kisan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, **International Money Transfer Service, Electronic Clearance Services (ECS),** Money gram International Money Transfer, Indian Postal Order (IPO).



<b>Module 5: Protection and Investment Related Financial Services</b>	<b>08</b>
<p><b>Insurance Services:</b> Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.</p> <p><b>Investment avenues in Equity and Debt Instruments:</b> Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management of Mutual Fund.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.</li> <li>2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.</li> <li>3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.</li> <li>4. Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading.</li> <li>5. Any other activities, which are relevant to the course.</li> </ol>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.</li> <li>2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.</li> <li>3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.</li> <li>4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.</li> </ol>	

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B. Com)</p> <p align="center"><b>Course Code:</b> B.Com. 1.7 (Open Elective Course)</p> <p align="center"><b>Name of the Course:</b> Managerial Economics</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>



**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes: On successful completion of the course, the students will be able to**

1. Describe the importance of managerial economics in decision making process.
2. Learners would be able to apply the concepts and principles in their day to daylife.
3. Analyze how economic agents make decisions and choices using theoretical knowledge & practical approach.

<b>Syllabus:</b>	<b>Hours</b>
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<b>Module No. 1: Nature and scope of business economics</b>	<b>08</b>
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Nature of Business Economics: Meaning, definitions, nature, scope and significance of business economics. Economic laws and principles: Meaning and nature of economic laws. Economics and business environment: Economic and Non-economic factors determining business. Business objectives: Economic, Non-Economic, Human, Social and National objectives of business.

<b>Module No. 2: Demand Analysis</b>	<b>08</b>
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Law of diminishing marginal utility: Meaning, Assumptions, Illustration, Exceptions and Uses law of demand: Meaning, Demand Function, why does the demand curve slope downwards? Exceptions to the Law of demand, determinants of demand, increase and decrease in demand. Price elasticity: Meaning, types of price elasticity and methods of measurement of price elasticity. Factors of determining elasticity demand. Income elasticity, cross elasticity and promotional elasticity.

<b>Module No. 3: Supply, Cost and Revenue analysis</b>	<b>08</b>
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Supply: Meaning, Law of supply, exceptions to the law of supply and determinants of supply. Elasticity of supply: Meaning and types of elasticity of supply. Cost concepts: Opportunity cost, total cost, variable cost, fixed cost and marginal cost. Cost-output relationships in the short run and long run. Concepts of revenue: Total revenue, average revenue and marginal revenue. Revenue curves under perfect and imperfect competition.

<b>Module No. 4: Production and market analysis</b>	<b>08</b>
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Production analysis: Law of variable proportion and law of returns to scale. Perfect competition: Meaning and features. Monopoly: Meaning, features and price-output determination. Price discrimination: types, price-output determination under discriminating monopoly. Monopolistic competition: Meaning, features and price-output determination under monopolistic competition. Oligopoly: Meaning, features and types. Kinked demand curve.

<b>Module No. 5: Business Cycles Analysis</b>	<b>08</b>
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Business Cycles Analysis: Business Cycles Nature and Phases of a Business Cycle, Game Theory, Information Super Highways, Small-world Model, Theories of Business Cycle – Psychological, Profit, Monetary, Innovation Cobweb, Samuelson and Hicks Theories.

**Skill Development Activities:**

1. Prepare personal and family budget for one/six/ twelve month on imaginary figures.



2. Study the supply and demand theory of a product as your choice.
3. Any other activities, which are relevant to the course.

**References:**

1. Sundharam K.P.M. & Sundharam E.N. – Business Economics, Sultanchand & Sons, New Delhi.
2. Ahuja H.L. – Business Economics, Sultanchand & Sons, New Delhi
3. Mehta P.L., Managerial Economics, Sultanchand & Sons, New Delhi.
4. Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.
5. Mithani D.M., Managerial Economics, Himalaya Publishing House, Mumbai.
6. Peterso H. Craig and W. Cris Lewis – Managerial Economics, Pearson Education, Singapore.
7. Salvatore Dominic – Managerial Economics, McGraw Hill, New York.

**Note: Latest edition of text books may be used.**

## **SEMESTER – II**

### **COURSE CONTENTS:**



- 2.1 ADVANCED FINANCIAL ACCOUNTING**
- 2.2 BUSINESS MATHEMATICS / CORPORATE  
ADMINISTRATION**
- 2.3 LAW AND PRACTICE OF BANKING**
- 2.7 FINANCIAL ENVIRONMENT/INVESTING IN STOCK  
MARKETS/PUBLIC FINANCE**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com.2.1 <b>Name of the Course:</b> Advanced Financial Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>





4 Credits	5 Hrs	60 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
a) Understand & compute the amount of claims for loss of stock & loss of Profit. b) Learn various methods of accounting for hire purchase transactions. c) Deal with the inter-departmental transfers and their accounting treatment. d) Demonstrate various accounting treatments for dependent & independent branches. e) Prepare financial statements from incomplete records.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Insurance Claims for Loss of Stock &amp; Loss of Profit</b>		<b>12</b>
Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.		
<b>Module No. 2: Hire Purchase Accounting</b>		<b>12</b>
Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.		
<b>Module No. 3: Departmental Accounts</b>		<b>12</b>
Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment		
<b>Module No. 4: Accounting for Branches</b>		<b>12</b>
Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).		
<b>Module No. 5: Conversion of Single Entry into Double Entry</b>		<b>12</b>
Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.		
<b>Skill Developments Activities:</b>		
1. Identify the procedure & documentations involved in the insurance claims. 2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures. 3. Identify the common expenditures of an organisation among various departments. 4. Collect the procedure and documentations involved in the establishment of various branches.		



5. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

**Note: Latest edition of text books may be used.**

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<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com.2.2		
<b>Name of the Course:</b> Corporate Administration		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5Hrs</b>	<b>60Hrs</b>



**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes: On successful completion of the course, the students will be able to**

- Understand the framework of Companies Act of 2013 and different kind of companies.
- Identify the stages and documents involved in the formation of companies in India.
- Analyze the role, responsibilities and functions of Key management Personnel in Corporate Administration.
- Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
- Evaluate the role of liquidator in the process of winding up of the company.

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Introduction to Company</b>	<b>12</b>
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - -Kinds of Companies One Person Company-Private Company-Public Company-Company limited by Guarantee-Company limited Shares- Holding Company-Subsidiary Company-Government Company-Associate Company- Small Company Foreign Company-Global Company-Body Corporate-Listed Company.	
<b>Module No. 2: Formation of Companies</b>	<b>12</b>
Introduction - <b>Promotion Stage:</b> Meaning of Promoter, Position of Promoter & Functions of Promoter <b>Incorporation Stage:</b> Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, <b>Subscription Stage</b> – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, <b>Commencement Stage</b> Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation Global Companies: Meaning – Types –Features – Legal Formalities– Administration.	
<b>Module No. 3: Company Administration</b>	<b>12</b>
Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liability & Removal or dismissal.	
<b>Module No. 4: Corporate Meetings</b>	<b>12</b>
Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum –Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.	
<b>Module No. 5: Winding Up</b>	<b>12</b>
Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role Responsibilities of Liquidator – Defunct Company – Insolvency Code.	



**Skill Development Activities:**

1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and prepare the highlights of the same.
2. Visit any Registrar of the Companies; find out the procedure involved in the formation of the companies.
3. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same.
4. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.
5. Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. S.N Maheshwari, Elements of Corporate Law, HPH.
2. Balchandran, Business Law for Management, HPH
3. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
4. K. Venkataramana, Corporate Administration, SHBP.
5. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
6. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
7. S.C. Kuchal, Company Law and Secretarial Practice.
8. S.C. Sharm, Business Law, I.K. International Publishers

**Note: Latest edition of text books may be used.**



**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:** B.Com. 2.3

**Name of the Course:** Law and Practice of Banking

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	60 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to

- Summarize the relationship between Banker & customer and different types of functions of banker.
- Analyse the role, functions and duties of paying and collecting banker.
- Make use of the procedure involved in opening and operating different accounts.
- Examine the different types of negotiable instrument & their relevance in the present context.
- Estimate possible developments in the banking sector in the upcoming days.

Syllabus:	Hours
<b>Module No. 1: Introduction to Banking</b>	<b>12</b>
Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks’ Lending - changing role of commercial banks. RBI: History-Role & Functions.	
<b>Module No. 2: Paying and Collecting Banker</b>	<b>12</b>
<b>Paying banker:</b> Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonour of Cheques – Grounds of Dishonour – Consequences of wrongful dishonour of Cheques; <b>Collecting Banker:</b> Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.	
<b>Module No. 3: Customers and Account Holders</b>	<b>12</b>
Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.	
<b>Module No. 4: Negotiable Instruments</b>	<b>12</b>
Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.	
<b>Module No. 5: Recent Developments in Banking</b>	<b>12</b>
Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- Digital Wallet-Crypto currency- KYC	



norms – Basel Norms - Mobile banking-E-payments - E-money. Any other recent development in the banking sector.

**Skill Development Activities:**

1. Refer RBI website and identify the different types of banks operating in India.
2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.
3. Collect and fill dummy account opening forms as different types of customer.
4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.
5. Identify and prepare report on pros and cons of recent development in the field of banking sector.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24<sup>th</sup> Edition
2. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications
3. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11th edition
4. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21<sup>st</sup> Edition.
5. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Commerce (B. Com)

**Course Code:** B.Com. 2.7 (Open Elective Course)



<b>Name of the Course:</b> Financial Environment		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
<ol style="list-style-type: none"> <li>1. Understand the fundamentals of Indian Economy and its significance.</li> <li>2. Evaluate the impact of monetary policy on the stakeholders of the Economy.</li> <li>3. Assess the impact of fiscal policy on the stakeholders of the Economy.</li> <li>4. Examine the status of inflation, unemployment and labour market in India</li> <li>5. Inference the financial sector reforms in India.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Fundamentals of India Economy</b>		<b>08</b>
Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Macro financial indicators.		
<b>Module No. 2: Monetary Policy</b>		<b>08</b>
Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rate of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR, SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance		
<b>Module No. 3: Fiscal Policy</b>		<b>08</b>
Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.		
<b>Module No. 4: Inflation, Unemployment and Labour market</b>		<b>08</b>
Introduction - <b>Inflation:</b> Causes of rising & falling inflation-inflation and interest rates-social costs of inflation <b>Unemployment</b> – natural rate of unemployment-frictional & wait unemployment. <b>Labour market</b> and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational.		
<b>Module 5: Financial Sector Reforms:</b>		<b>08</b>
Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act- Narasimhan Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks		



**Skill Development Activities:**

1. Collect last ten-year GDP rate and examine the same.
2. Collect last two years monetary policy rates of RBI and analyse the impact of the same.
3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.
4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
5. Identify the recent financial sector reforms in India.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. V K Puri and S K Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. Khan and Jain, Financial Services, Mcgraw Hill Education, 8th edition
5. RBI working papers
6. Ministry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time.

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Commerce (B. Com)

**Course Code:** B.Com.2.7 (Open Elective Course)

**Name of the Course:** Investing in Stock Markets

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to

1. Explain the basics of investing in the stock market, the investment environment as well as risk & return.
2. Analyze Indian securities market;
3. Examine EIC framework and conduct fundamental analysis;
4. Perform technical analysis;
5. Invest in mutual funds market.

**Syllabus:****Hours****Module No. 1: Basics of Investing****08**



Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Market - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

#### **Module No. 2: Fundamental Analysis**

**08**

Top down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

#### **Module No. 3: Technical Analysis**

**08**

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.

#### **Module No. 4: Indian Stock Market**

**08**

Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations

#### **Module 5: Investing in Mutual Funds**

**08**

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

#### **Skill Development Activities:**

1. Work on the spreadsheet for doing basic calculations in finance.
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. Calculate of risk and return of stocks using price history available on NSE website.
5. Prepare equity research report-use of spreadsheets in valuation of securities, fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.
6. Any other activities, which are relevant to the course.

#### **Text Books:**



1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., &Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** B.Com.2.7 (Open Elective Course)

**Name of the Course:** New Venture Planning and Development

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs



**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes: On successful completion of the course, the students will be able to**

1. Generate a business idea using different techniques and describe sources of innovative ideas;
2. Evaluate advantages of acquiring an ongoing venture with a case study;
3. Present a comparative analysis of various government schemes which are suitable for the business idea;
4. Develop a marketing plan for a business idea;
5. Prepare and present a well-conceived Business Plan.

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Starting New Ventures</b>	<b>08</b>
New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.	
<b>Module No. 2: Legal Challenges in Setting up Business</b>	<b>08</b>
Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.	
<b>Module No. 3: Search for Entrepreneurial Capital</b>	<b>08</b>
The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New- Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like Startup India, Stand Up India, Make in India, etc.	
<b>Module No. 4: Marketing Aspects of New Ventures</b>	<b>08</b>
Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.	
<b>Module 5: Business Plan Preparation for New Ventures</b>	<b>08</b>
Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances.	



### Critical-Risk. Harvest Strategy. Milestone Schedule.

#### Skill Development Activities:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise).
5. Develop a marketing plan for the business idea (developed in exercise).
6. Prepare and present a well-conceived Business Plan

#### Books for reference:

1. Allen, K. R (2015). Launching New Venture: An Entrepreneurial Approach. Boston: Cengage Learning.
2. Barringer, B.R., & Ireland, R.D (2015). Entrepreneurship: Successfully Launching New Venture. London: Pearson.
3. Kuratko. D.F. & Rao, T.V. (2012). Entrepreneurship: A South-Asian Perspective. Boston: Cengage Learning.

**Note: Latest edition of text books may be used.**



**SRI DHARMASTHALA MANJUNATHESHWARA  
COLLEGE (AUTONOMOUS), UJIRE - 574240  
(Re-Accredited by NAAC at 'A' Grade with CGPA 3.61 out of 4)**



# **DEPARTMENT OF COMMERCE**

*Syllabus of*

**Honour's Degree in Commerce (B.Com)**

**Specialisation: Taxation  
Procedure**

**(AS PER NEP 2020 GUIDELINES)**

**2022–2023 onwards**

**Approved in BOS meeting on**

**02-11-2022**

**Approved in Academics Council meeting held on**

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**SEMESTER – I**

## **COURSE CONTENTS:**

- 1.0 FINANCIAL ACCOUNTING**
- 1.1 INCOME TAX LAW AND PRACTICE- I**
- 1.2 GOODS AND SERVICE TAX LAW AND PRACTICE-I**
- 1.3 ACCOUNTING FOR EVERYONE / FINANCIAL LITERACY/MANAGERIAL ECONOMICS**



<b>Name of the Program:</b> Bachelor of Commerce) (Tax Procedure) <b>Course Code:</b> B.Com.1.2 <b>Name of the Course: Income Tax Law and Practice- I</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, Maintaining Record Book for practical class, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b>		
a) After studying this subject, students will get to know the amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time.		



b) Understand the theoretical framework of Direct Tax. c) Students are able to understand legal provisions and deductions available under Income tax. d) It enables the students to compute salary income of individual	
<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Introduction to Income-tax Act</b>	<b>12</b>
Extent, Application, Definitions – Income, Agricultural income, Assessee, Person, Previous Year, Assessment Year, Gross Total Income, Total Income, Distinction between capital receipts and revenue receipts.	
<b>Module No. 2: Rule of Residence and Incidence of tax based on residence</b>	<b>12</b>
Rule of residence in relation to an individual – Resident, Non-resident and Not Ordinarily Resident – Incidence of tax based on residence. Simple problems determining the residential status of individuals– simple problems determining taxable incomes in the hands of residents, not ordinarily residents and non-residents.	
<b>Module No. 3: Income which does not form part of total income</b>	<b>12</b>
Exemptions under Section 10 with reference to individual only. Simple problems on computing exempt Gratuity/leave encashment/commuted pension/house rent allowance.	
<b>Module No. 4: Taxable Allowances and Perquisites</b>	<b>12</b>
Allowances – Taxable, Exempt, Perquisites, Simple problems on computing HRA and Taxable Perquisites.	
<b>Module No. 5: Income from salaries</b>	<b>12</b>
Meaning and definition, characteristics of Salary Income, Provident fund; Deductions as applicable to Income from Salary, Simple problems on computation of Taxable Salary.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Visit to CA office for asking about Practical application.</li> <li>2. Collect the salary details of individual and calculate salary income of individual.</li> <li>3. Case study discussion.</li> <li>4. Any other activities, which are relevant to the course.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. ICAI Study Materials related to Direct tax law and practice.</li> <li>2. Direct Tax Law and Practice- - Taxman's Publication</li> <li>3. Income Tax law and practice- taxman's Publication</li> <li>4. Income Tax law and practice- V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri</li> </ol>	
<b>Note: Latest edition of text books may be used.</b>	



**Name of the Program:** Bachelor of Commerce) (Tax Procedure)

**Course Code:** B.Com.1.3

**Name of the Course:** Goods and Service Tax Law and Practice-I

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	60 Hrs

**Pedagogy:** Classrooms lecture, tutorials, Maintaining Record Book for practical class, Group discussion, Seminar, Case studies & Visit to Income tax office/ CA offices etc.

**Course Outcomes:** On successful completion of the course, the students will be able to

- The study familiarizes the students with the provisions of Indirect Taxation Laws in India.
- This subject is to be taught with reference to the relevant amendments made to GST by GSTC and by Finance Acts passed in the Parliament from time to time so that students are undated with the learning





and it enhances learning objective	
c) After studying this subject, students will get in depth knowledge of concept and registration under GST.	
<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Introduction</b>	<b>12</b>
Amendment to Constitution and GST – Applicability of GST – Types of GST - Goods and Services Tax Council.	
<b>Module No. 2: Definitions under CGST Act</b>	<b>12</b>
Aggregate turnover – Agriculturist – Business – Business Vertical – capital goods –electronic commerce operator – fixed establishment – goods – Inward Supply – Job work – Manufacture - Person – services – supplier.	
<b>Module No. 3: Concept of Supply</b>	<b>12</b>
Meaning and Scope of Supply under Section 7 of the CGST Act – Inward and Outward Supply – Composite Supply – Principal Supply - Mixed Supply – Tax liability under Section 8 - Determination of Nature of Supply under Section 7 of the IGST Act – Intra-state supply under Section 8 of the IGST Act – Brief mention of Schedule I, Schedule II and Schedule III of the CGST Act and their relevance. Simple cases to identify whether the transaction constitutes supply or not – Simple case studies on how to distinguish between composite supply and mixed supply	
<b>Module No. 4: Registration under GST</b>	<b>12</b>
Persons liable for registration – Aggregate turnover - Persons not liable for registration – compulsory registration cases under Section 24 –Issue of Registration Certificate including Goods and Services Tax Registration Number – Amendment of registration – cancellation of registration. Simple problems on computation of aggregate turnover for eligibility for registration – Filling and Filling of - Form REG-01 Application for Registration	
<b>Module No. 5: Composition levy</b>	<b>12</b>
Applicability – Rate of tax of the composition levy – Conditions and restrictions for opting for composition levy – Validity of composition levy Simple problems on application of composition levy – Form GST CMP-01 Intimation upon provisional registration to opt for composition levy - Form GST CMP-02 – Option for composition levy prior to the commencement of financial year.	
<b>Skill Developments Activities:</b>	
<ol style="list-style-type: none"> <li>1. Visit to CA office for asking about Practical application.</li> <li>2. Collect the Inward and outward supply of enterprise and identify.</li> <li>3. Collect the transaction details of composition levy dealer and identify the eligibility</li> <li>4. Any other activities, which are relevant to the course.</li> </ol>	



**Text Books:**

1. Indirect Tax Laws- Bangar's Publication- Dr. YogendraBangar, Dr. VandanaBangar
2. Students guide to Income Tax (including GST- Taxman's publication- Dr. VinodSinghanian and Dr. Monica Singhanian
3. Business Taxation- Dr. Ravi MN, Mr. BhanuPraksh B.E, Dr. Suman Shetty N
4. ICAI study materials related to Indirect tax.

**Note: Latest edition of text books may be used.**

## **SEMESTER – II**

### **COURSE CONTENTS:**

- 2.1 ADVANCED FINANCIAL ACCOUNTING**
- 2.2 INCOME TAX LAW AND PRACTICE- II**
- 2.3 GOODS AND SERVICE TAX LAW AND PRACTICE- II**
- 2.7 FINANCIAL ENVIRONMENT/INVESTING IN STOCK MARKETS/PUBLIC FINANCE**



**Name of the Program:** Bachelor of Commerce) (Tax Procedure)

**Course Code:** B.Com.2.2

**Name of the Course:**Income Tax Law and Practice- II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	60 Hrs

**Pedagogy:** Classrooms lecture, tutorials, Maintaining Record Book for practical class, Group discussion, Seminar, Case studies & Visit to Income tax department/CA office etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to

- After studying this subject, students will get to know the amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time.
- Understand the theoretical framework of Direct Tax.
- Students are able to understand legal provisions
- This subject gives in-depth knowledge of five heads of income.



<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1:</b> Income from House Property	<b>12</b>
Meaning, computation of Annual Value of let out property and self-occupied house property, Unrealized rent, deductions from Annual value. Simple problems on computation of income from house property.	
<b>Module No. 2:</b> Profits and Gains from Business or Profession	<b>12</b>
Meaning business profession occasion speculative business permissible deduction, payments not deductible deemed income, Presumptive income. Depreciation under the Income tax Act, Detailed discussion on Depreciation provisions. Simple problems on computation of depreciation, Simple Problems on computation of taxable income from business or profession including presumptive incomes.	
<b>Module No. 3:</b> Income from Capital Gains – Income from Other Sources	<b>12</b>
Income from capital Gains; Meaning, Definition, Transfer capital assets- short term and long term, Cost of acquisition, exemptible capital gains. Problems of computation of taxable capital gains.	
<b>Module No. 4:</b> Income from Other Sources	<b>12</b>
Meaning, Interest on securities and other incomes, Grossing up of Interest, Deduction, Exemption; problems on computation of income from other source.	
<b>Module No. 5:</b> Clubbing of Income – Deemed Income	<b>12</b>
Clubbing of Income – Deemed Income, set off and carry forward of losses – computation of total income with reference to an individual Assessee. Simple problems on clubbing provisions /set off and carry forward of losses and computation of total income.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Visit to CA office for asking about Practical application.</li> <li>2. Collect the salary details of individual and calculate salary income of individual.</li> <li>3. Any other activities, which are relevant to the course.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. ICAI Study Materials related to Direct tax law and practice.</li> <li>2. Direct Tax Law and Practice- - Taxman's Publication</li> <li>3. Income Tax law and practice- taxman's Publication</li> <li>4. Income Tax law and practice- V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri</li> </ol>	



**Name of the Program:** Bachelor of Commerce) (Tax Procedure)

**Course Code:**B.Com.2.3

**Name of the Course:**Goods and Service Tax Law and Practice- II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	60 Hrs

**Pedagogy:** Classrooms lecture, tutorials, Maintaining Record Book for practical class, Group discussion, Seminar, Case studies & Visit to Income tax office/ CA offices etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to

- The study familiarize the students with the provisions of Indirect Taxation Laws in India.
- This subject is to be taught with reference to the relevant amendments made to GST by GSTC and by Finance Acts passed in the Parliament from time to time so that students are undated with the learning and it enhances learning objective

Syllabus:	Hours
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<b>Module No. 1: Levy and Collection of Tax</b>	<b>12</b>
Charge of CGST under Section 9. Simple Problems on computation of GST – CGST, SGST, UTGST and IGST	
<b>Module No. 2: Concept of Reverse Charge</b>	<b>12</b>
Section 9(3) and 9(4) of the CGST Act–List of goods where reverse charge is applicable – List of services under reverse charge – Exemption to reverse charge as per Central Government Notification. Simple problems on identification of goods and service covered under Section 9(3) & (4).	
<b>Module No. 3: Time of Supply</b>	<b>12</b>
Time of Supply of goods under Section 12–Time of Supply of services under Section 13– Change in rate of tax in respect of supply of goods or services. Simple Problems on identifying Time of Supply - Simple Problems on identifying time of supply when there is change of rate of tax	
<b>Module No. 4: Place of Supply</b>	<b>12</b>
Place of business - location of supplier of services – location of recipient of services – Place of supply of goods other than supply of goods imported into or exported out of India – Place of supply of goods imported into or exported out of India – Place of supply of services where location of supplier and recipient is in India – Place of supply of services where location of supplier or location of recipient is outside India. Simple problems on identifying place of supply.	
<b>Module No. 5: Value of Taxable Supply</b>	<b>12</b>
Specific inclusions – Discount – Value of supply of goods/services where consideration is not wholly in money – Value of supply of goods/services or both between distinct or related persons, other than through an agent – Value of supply of goods received through an agent – Value of supply of goods or services or both based on cost – Residual method for determination of value of supply of goods or services or both – Determination of value under Rule 32 – Value of supply of services in the case of a pure agent. Simple Problems of computing value of goods/services where consideration is not wholly in money - Simple Problems of computing value of goods/services between distinct or related persons - Simple Problems of computing value of goods received through an agent.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Visit to CA office for asking about Practical application.</li> <li>2. Collect the Inward and outward supply of enterprise and identify.</li> <li>3. Collect the transaction details of composition levy dealer and identify the eligibility</li> <li>4. Any other activities, which are relevant to the course.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. Indirect Tax Laws- Bangar's Publication- Dr. YogendraBangar, Dr. VandanaBangar</li> </ol>	



2. Students guide to Income Tax (including GST- Taxman's publication- Dr. VinodSinghania and Dr. Monica Singhania
3. Business Taxation- Dr. Ravi MN, Mr. BhanuPraksh B.E, Dr. Suman Shetty N
4. ICAI study materials related to Indirect tax.

**Note: Latest edition of text books may be used.**



**SRI DHARMASTHALA MANJUNATHESHWARA  
COLLEGE (AUTONOMOUS), UJIRE - 574240**

**(Re-Accredited by NAAC at 'A++' Grade)**

**DEPARTMENT OF COMMERCE**



*Syllabus of*  
**Honour's Degree in Commerce (B.Com)**  
**Specialisation: Office Management and Secretarial**  
**Practice**  
**(AS PER NEP 2020 GUIDELINES)**

**2022–2023 onwards**

**Approved in BOS meeting on**

**02-11-2022**

**Approved in Academics Council meeting held on**

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**SEMESTER – I**

**COURSE CONTENTS:**

- 1.1 FINANCIAL ACCOUNTING**
- 1.2 OFFICE MANAGEMENT**
- 1.3 COMPANY SECRETARIAL SKILLS**
- 1.4 ACCOUNTING FOR EVERYONE / FINANCIAL LITERACY/MANAGERIAL ECONOMICS**





**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:**B.Com.1.2

**Name of the Course:** Office Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	60Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work, MCQ through Google forms etc.,

**Course Outcomes:** On successful completion of the course, the Students will be able to

- To familiar with modern office management and business communications.
- It is helpful to train the students of the community college in maintaining and running the office independently and effectively.
- The field of study will be able to provide competent and effective management support in the form of administrative services as well as office management.
- To improve presentation skills, communicative skills and language based skills
- They become well versed with the work culture of an office



f) Allows you to summarize your data enhancing g) Ability to organize and structure data.	
<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: OFFICE MANAGEMENT</b>	<b>12</b>
<ul style="list-style-type: none"> <li>▪ Management- Principles Of Management</li> <li>▪ Elements Of Office Management</li> <li>▪ Functions Of Office Management</li> <li>▪ Duties and Functions of Office Manager</li> <li>▪ Functional Office Management</li> <li>▪ Administrative Office Management</li> </ul>	
<b>Module No. 2: : OFFICE ADMINISTRATION&amp; ACCOMODATION</b>	<b>12</b>
<ul style="list-style-type: none"> <li>▪ Administrative Office Management</li> <li>▪ Objectives of Administrative Office Management</li> <li>▪ Scientific Office Management</li> <li>▪ Office Accommodation: Introduction</li> <li>▪ Principles of Office Accommodation</li> <li>▪ Location of Office</li> <li>▪ Office Building</li> <li>▪ Office Layout – Preparing the Layout</li> <li>▪ Re- Layout</li> <li>▪ Open and Private Office</li> <li>▪ New Trends in Office Layout.</li> </ul>	
<b>Module No. 3: OFFICE ORGANISATION</b>	<b>12</b>
<ul style="list-style-type: none"> <li>▪ Meaning and Importance of Office Organisation</li> <li>▪ Organization Structure: Meaning and objectives</li> <li>▪ Types of Organization: Line, Functional, Line and Staff</li> <li>▪ Principles of Organization</li> <li>▪ Span of Management: Meaning and types (wide and narrow)</li> </ul>	
<b>Module No. 4: TYPING MASTERS</b>	<b>12</b>
<ul style="list-style-type: none"> <li>▪ English typing basics</li> <li>▪ Home row keys practice</li> <li>▪ Upper row keys practice</li> <li>▪ Simple Word Practice By Home &amp; Upper Row Keys</li> <li>▪ Bottom-Row Keys Practice</li> <li>▪ Simple Word Practice By All Rows Characters</li> <li>▪ Fourth Row Number and Symbol Keys</li> <li>▪ Paragraph Practice</li> </ul>	
<b>Module No. 5 : MS EXCEL</b>	<b>12</b>
<ul style="list-style-type: none"> <li>▪ Introduction to MS Excel</li> <li>▪ Enter &amp; Edit Data, Range of Cells</li> <li>▪ Entering and Copying the Formula</li> <li>▪ Cell References</li> <li>▪ Setting the Column Width</li> <li>▪ Cell Formatting and Fill Handle</li> <li>▪ Copying and Moving the Cell Content</li> </ul>	



- Inserting Cells, Columns and Rows,
- Graphic Objects and Charts,
- Data Series with Drawing Objects Database & Pivot Table – Refreshing a Pivot Table, Changing the Pivot Table layout, Copying/ Deleting the Pivot Table.
- Filtering Database Records - Auto Filter and Advanced Filter
- Goal Seek

#### **Skill Developments Activities:**

1. Decision making in office so that things can move quickly
2. The ability to work in teams with enhanced interpersonal skills and communication.
3. Visit of the office to get hands on training
4. Collect different organization structure from different organization
5. Visit to the front office to observe their skills and incorporate it.
6. Any other activities, which are relevant to the course

#### **Text Books:**

1. Jain S.P and Chabra T.N, Laxmiparasuram, Office Management, Thirichanapalli.
2. V.S.P & P.S Narayana Rao, Text Book of Office Management, Tata McGraw Hill Publishing.
3. Singh S.P & Singh B, Office Management, S.P Gyan Publishing House, Delhi.
4. T Ramaswamy Principles of Office Management, Himalaya Publication.
5. R.K. Bansal and J.B. Harrison-Spoken English, Orient Longman,
6. N.P. Krishna Mohan & Singh – Speaking English Effectively, Macmillan Indian, New Delhi.
7. Wills Jane- Teaching English through English
8. Bernd Held Excel Functions and Formulaes BPB Publications
9. Michael Alexander and John Walkenbach (2013) Microsoft Excel Dashboards and Reports Wiley Publications



**Name of the Program:** Bachelor of Commerce (B.Com) ( OM&SP)

**Course Code:**B.Com.1.3

**Name of the Course:**Company Secretarial Skills

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work, Role Play etc

**Course Outcomes: On successful completion of the course, the Students will be able to**

- Get familiar with Office Assistant skills for complete office related tasks.
- To gain knowledge about the behaviour of organization and people.
- Capability of the students to make decisions at personal & professional level will increase after completion of this course.
- The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
- To handle independently – oral and written communication, barriers, observe telephone etiquettes



f) Mastering at organizing and analyzing data through Excel g) Excel also gives the comfort of using Graphic tables which are utilized in Sales, Presentation and Reports.	
<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: SECRETARY</b>	<b>12</b>
<ul style="list-style-type: none"> <li>▪ Meaning of Secretary</li> <li>▪ Types/Kinds of Secretaries</li> <li>▪ Importance of Secretary,</li> <li>▪ Qualifications and qualities of Secretary</li> <li>▪ Duties of Secretary</li> <li>▪ Changing profile of the Secretary.</li> </ul>	
<b>Module No. 2: : MEETINGS</b>	<b>12</b>
<ul style="list-style-type: none"> <li>▪ Meaning and purpose of meetings</li> <li>▪ Types of meetings</li> <li>▪ Preparation for meetings: Notice, Agenda, Quorum, Role of Chairman, Minutes of meetings</li> <li>▪ Duties of Secretary before, during and after a meeting</li> <li>▪ Additional terms used in meetings.</li> </ul>	
<b>Module No. 3: COMPANY SECRETARIAL AND MANAGERIAL SKILLS</b>	<b>12</b>
<ul style="list-style-type: none"> <li>▪ Drafting the Specimen of Letter of Allotment,</li> <li>▪ Letter of Regret &amp; Letter of Renunciation</li> <li>▪ Drafting of Warning Notices before Forfeiture of Shares and Final Notice for Forfeiture of Shares.</li> <li>▪ Drafting the Specimen of Ordinary Resolution and Special Resolution.</li> <li>▪ Memorandum of Understanding-Employment agreement.</li> <li>▪ Drafting types of Organizational chart- Levels of Management &amp; skill</li> <li>▪ Communication flow chart-Horizontal-vertical-upward-downward-diagonal-</li> <li>▪ Drafting of channels of distribution charts</li> <li>▪ Drafting of a Model Office layout</li> </ul>	
<b>Module No. 4: ADVANCE EXCEL TECHNIQUES</b>	<b>12</b>
<ul style="list-style-type: none"> <li>▪ Transpose Tables</li> <li>▪ Data Table</li> <li>▪ Scenarios</li> <li>▪ Data analysis</li> </ul>	
<b>Module No. 5 : ADVANCED CHARTS AND EXCEL DASHBOARDS</b>	<b>12</b>
<ul style="list-style-type: none"> <li>▪ Combo Charts</li> <li>▪ 3D Maps, Line Graph and its Interpretation</li> <li>▪ Tree Map and Waterfall</li> <li>▪ Planning and Dashboard</li> <li>▪ Adding tables and charts to dashboard</li> <li>▪ Using slicers, filter data with slicers</li> <li>▪ Inserting Hyperlinks</li> <li>▪ Track Changes</li> </ul>	
<b>Skill Developments Activities:</b>	



1. To carry out activities like role play.
2. Demo of preparation of company meeting, agenda and note taking
3. Typing masters software to type the activities of the company
4. Visual presentation like business reports are prepared
5. Problem solving and critical thinking
6. To train in Time management and multi tasking
7. To calculate bank related requirements using Excel
8. Prepare Itinerary and make travel arrangements.

**Text Books:**

1. Company Secretarial Practice and Procedure by Pearson
2. Secretarial Practice and Company law by Arun Sharma and Rachana Sharma
3. Company Law and Secretarial Practice by J. Santhi, Murgam Publication
4. Secretarial Practice by Kuchhal
5. Roman,S. 2002 writing Excel Macros withVBA 2<sup>nd</sup> Edition, Sebastpol CA:O Reilly.
6. Sengupta.C 2004, Financial Modelling using Excel and VBA Hoboken NJ, JohnWilley and Sons.
7. Winston 2004, Microsoft Data Analysis and Business Modelling. 2<sup>nd</sup> Edition Redmond, WA: Microsoft Press.

**Note: Latest edition of text books may be used.**

## **SEMESTER – II**

### **COURSE CONTENTS:**

#### **2.1 ADVANCED FINANCIAL ACCOUNTING**

#### **2.2 OFFICE SYSTEMS AND PROCEDURES**

#### **2.3 OFFICE COMMUNICATIONS AND CORRESPONDANCE**

#### **2.7 FINANCIAL ENVIRONMENT/INVESTING IN STOCK MARKETS/PUBLIC FINANCE**



**Name of the Program:** Office Management and Secretarial Practice

**Course Code:**B.Com.2.2

**Name of the Course:**Office Systems and Procedures

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work, Role Play etc

**Course Outcomes:** On successful completion of the course, the Students will be able to

- To get equipped with the new mechanization in the modern era
- To get familiarize with record and filing work.
- To get trained with work simplification and filing system
- Handling independently the purchase and distribution of stationery.
- Digital Image creation, editing and exporting.
- Preparation of Invitation and Brochures
- Well versed with manipulating effects, drawing grids and moderating shapes.

Syllabus:	Hours
<b>Module No. 1: OFFICE SYSTEMS AND PROCEDURES</b>	<b>10</b>



<ul style="list-style-type: none"> <li>▪ Office System: Meaning and Characteristics</li> <li>▪ Procedure: Meaning</li> <li>▪ Objectives of Systems and Procedures</li> <li>▪ Importance and essentials of successful Office system and procedures</li> <li>▪ Advantages and Disadvantages</li> <li>▪ <b>Role of Office Manager in system and procedure</b></li> </ul>	
<b>Module No. 2: : RECORDS MANAGEMENT</b>	<b>10</b>
<ul style="list-style-type: none"> <li>▪ Records Management-Meaning and Importance</li> <li>▪ Principles of Records Management</li> <li>▪ <b>Filing: Meaning and definition</b></li> <li>▪ Importance and Essentials of Good Filing System</li> <li>▪ Centralized VS Decentralized Filing</li> </ul>	
<b>Module No. 3: OFFICE STATIONERY AND SUPPLIES</b>	<b>10</b>
<ul style="list-style-type: none"> <li>▪ Stationery – Importance of Stationery</li> <li>▪ Need to Control Office Stationery and Supplies</li> <li>▪ How to keep down the Stationery Cost</li> <li>▪ Proper and Careful Selection</li> <li>▪ Study Procedures</li> <li>▪ Work Measurement</li> <li>▪ Motion Study Theory – Laws and Principles of Motion Economy</li> <li>▪ Advantages of Motion Study</li> <li>▪ Steps in Time study</li> <li>▪ Limitations of Time Study</li> <li>▪ Time and Motion Study</li> <li>▪ Special Characteristics of Office</li> <li>▪ Work Activity or Work Simplification</li> <li>▪ Advantages &amp; Limitations of Work Simplification</li> </ul>	
<b>Module No. 4: COREL DRAW</b>	<b>10</b>
<ul style="list-style-type: none"> <li>▪ <b>Exploring CorelDraw</b></li> <li>▪ <b>Drawing and Designing</b></li> <li>▪ <b>Bitmaps versus Vector Graphics</b></li> <li>▪ <b>Working with multiple drawings</b></li> <li>▪ <b>Selecting, Zooming and Panning objects</b></li> <li>▪ <b>Drawing Rectangles Squares, Polygons and Stars</b></li> <li>▪ <b>Manipulating objects and text</b></li> <li>▪ <b>Formatting objects</b></li> <li>▪ <b>Creating Visiting Card</b></li> <li>▪ <b>Creating Letterhead with Logo</b></li> <li>▪ <b>Designing Birthday Card</b></li> </ul>	
<b>Module No. 5 : ADOBE PHOTOSHOP</b>	<b>08</b>
<ul style="list-style-type: none"> <li>▪ <b>Introduction to Adobe Photoshop</b></li> </ul>	





- Working with images
- Image and Color Modifications
- Resizing and Cropping Images
- Working With the Pen Tool
- Knowing the Layers
- Creating Special Effects
- Color Adjustments
- Photo Collage
- Brochure and poster designing
- Certificate designing

#### **Skill Developments Activities:**

1. Office skills are basic administrative skills that help an office function smoothly.
2. Problem solving or critical thinking skills are integrated.
3. Effective training of designing of brochure, postures, certificates and business cards
4. Practical training on organizing stationery.
5. Drawing up a plan on the office systems and procedures.
6. Passport size photo using Photoshop.

#### **Text Books:**

1. R.K.Chopra, Office Management, Himalaya publishing House, NewDelhi.
2. J.C. Denyer, Office Management, The English language Book Society , Tindall.
3. GhoshPashanth, Office Management, Sultan Chand and Sons
4. Adobe Photoshop Basic elements tools by Initimoon
5. Adobe photoshop CS6 on Demand
6. Corel Draw the official guide by Mohammed Ovais Khan



<b>Name of the Program:</b> Office Management and Secretarial Practice <b>Course Code:</b> B.Com.2.3 <b>Name of the Course:</b> Office Communication and Correspondence		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>48Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work, etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>To get trained to maximize profit and output in an organization</li> <li>To know to fix the prices of the product</li> <li>To get aquatinted about the decision making</li> <li>To become skilled about strategic planning</li> <li>Video creation through graphic designing</li> <li>To share and print advertisement, logos, business cards and presentations</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: OFFICECOMMUNICATION</b>		<b>10</b>
<ul style="list-style-type: none"> <li>▪ Office Communication- Definition, Importance</li> <li>▪ Office Communication Cycle.</li> </ul>		



<ul style="list-style-type: none"> <li>▪ Kinds of Office Communication – Verbal, Non Verbal&amp; Written</li> <li>▪ Modes of Office Communication</li> <li>▪ Barriers of Office Communication</li> <li>▪ Tools of Effective Office Communication</li> </ul>	
<b>Module No. 2: OFFICE &amp; BUSINESS CORRESPONDENCE</b>	<b>10</b>
<ul style="list-style-type: none"> <li>▪ Meaning and objectives</li> <li>▪ Types of Office Correspondence</li> <li>▪ Importance of Office Correspondence</li> <li>▪ Centralized and Decentralized Correspondence</li> <li>▪ Business letters- Importance &amp; Functions</li> <li>▪ Principles of Drafting Business letters</li> <li>▪ Structure of Business Letters</li> <li>▪ Letters on Trade Enquiry, Quotation, Placing Orders, Complaint letters</li> <li>▪ Status Enquiry Letters</li> <li>▪ Drafting Resume</li> <li>▪ Job Application, Appointment Order</li> <li>▪ Duty Joining Report and Letter of Resignation</li> </ul>	
<b>Module No. 3: BANKING &amp; GOVERNMENT CORRESPONDENCE</b>	<b>10</b>
<ul style="list-style-type: none"> <li>▪ Account Opening Letters</li> <li>▪ Credit letters &amp; Guarantee Documents</li> <li>▪ Standing Instructions for Payment</li> <li>▪ Request for Bank Overdraft</li> <li>▪ General Government Letters</li> <li>▪ Memorandum, Circulars &amp; Notifications</li> <li>▪ Press release</li> <li>▪ Advertisements &amp; Tenders</li> </ul>	
<b>Module No. 4: CANVA</b>	<b>10</b>
<ul style="list-style-type: none"> <li>▪ Exploring Design, Templates, Graphs and Charts</li> <li>▪ Font Combinations</li> <li>▪ Palette Generation</li> <li>▪ Design Size and Colour Combinations</li> </ul>	
<b>Module No. 5 : CANVA EXERCISES</b>	<b>08</b>
<ul style="list-style-type: none"> <li>▪ Logos</li> <li>▪ Posters</li> <li>▪ Business Cards</li> <li>▪ Resumes</li> <li>▪ Presentations</li> </ul>	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Preparation of estimation and imaginary cost sheet.</li> <li>2. Field work to track financial changes of an organization</li> <li>3. To develop interpersonal skills, time management, spreadsheet proficiency.</li> </ol>	



4. Analytical and problem solving skill.
5. To independently design logos, brochures and business cards.

**Text Books:**

1. A guide to Business Correspondence and Communication Skills A.N.Kappor, Sultan Chand Publications
2. Book on business letters by Jack Savage.
3. Echo Swinford (2015) Powerpoint 2016 Pearson Education
4. John Preppernau and Joyce Cox(2010) Powerpoint 2010 Step by Step, Microsoft Publishers
5. Model Business letters and other business documents by Shirley Taylor.
6. Essential business letters, 1500 ways to say it right.

**Note: Latest edition of text books may be used.**

**SEMESTER – III**

**COURSE CONTENTS:**

**3.1 CORPORATE ACCOUNTING**

**3.2 BUSINESS STATISTICS**

**3.3 COST ACCOUNTING**

**3.4 ARTIFICIAL INTELLIGENCE (CURRICULUM WILL BE GIVEN BY KSHEC)**

**3.5 FINANCIAL EDUCATION AND INVESTMENT AWARENESS**

**3.6 ADVERTISING SKILLS/ ENTREPRENEURIAL SKILLS/ BUSINESS ETHICS**



<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> CMCT 201 <b>Name of the Course:</b> Corporate Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Understand the treatment of underwriting of shares.</li> <li>Comprehend the computation of profit prior to incorporation.</li> <li>Know the valuation of intangible assets.</li> <li>Know the valuation of shares.</li> <li>Prepare the financial statements of companies as per companies act, 2013.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Underwriting of Shares</b>		<b>12</b>
Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten –with and without firm underwriting problem.		
<b>Module No. 2: Profit Prior to Incorporation</b>		<b>12</b>
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.		
<b>Module No. 3 Valuation of Intangible Assets</b>		<b>12</b>
Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems. Brand valuation and Intellectual Property Rights (IPR).		
<b>Module No. 4: Valuation of Shares</b>		<b>12</b>



Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.

### **Module 5: Financial Statements of Companies**

**12**

Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act, 2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – **Preparation of Statement of profit and loss and Balance Sheet.**

#### **Skill Development Activities:**

1. Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures.  
Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures.
3. Collect financial statement of a company and calculate intrinsic value of an equity share.
4. Collect annual report of a Company and List out its assets and Liabilities.
5. Collection of latest financial statements of a company and find out the intrinsic value of shares.
6. Collect the annual reports of company and calculate the value of goodwill under different methods.

#### **Text Books:**

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House.

**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:** CMCT 202

**Name of the Course:** Business Statistics



Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	60 Hrs
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Familiarizes statistical data and descriptive statistics for business decision- making.</li> <li>Comprehend the measures of variation and measures of skewness.</li> <li>Demonstrate the use of probability and probability distributions in business.</li> <li>Validate the application of correlation and regression in business decisions.</li> <li>Show the use of index numbers in business.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Statistical Data and Descriptive statistics.</b>		<b>12</b>
Nature and Classification of data: Univariate, bivariate and multivariate data; Measures of Central Tendency: Mathematical averages including arithmetic mean, Properties and applications. Positional Averages -Mode and Median (including graphic determination).		
<b>Module No. 2: Measures of Variation: and Skewness</b>		<b>12</b>
Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients. Properties of standard deviation/variance. Skewness: Meaning, measurement using Karl Pearson and Bowley's measures: concepts of Kurtosis.		
<b>Module No. 3: Probability Distributions</b>		<b>10</b>
Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)- Expectation and variance of a random variable - Probability distributions - Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution - Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution - Normal distribution: Probability distribution function, Properties of normal curve, Simple problems.		
<b>Module No. 4: Correlation and Regression Analysis</b>		<b>12</b>
<b>Correlation Analysis:</b> Meaning of Correlation: - types of correlation- Positive and negative correlation- simple, partial, and multiple correlation. linear and Non-linear correlation and Scatter diagram, Pearson's co-efficient of Correlation; Correlation and Probable error; Spearman's Rank Correlation co-efficient. -problems. <b>Regression Analysis:</b> meaning and definition- regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation		



and Regression coefficients- problems.

**Module 5: Index Numbers**

**8**

Meaning and uses of index numbers; Construction of index numbers: Fisher's ideal index number with Time Reversal and Factor Reversal Tests. Construction of consumer price indices Using Aggregative Expenditure method and Family Budget method.

**Skill Development Activities:**

1. Application of MS Excel Functions in statistical decision making and students should submit output of the same.
2. Collect the age statistics of 10 new married couples calculate Correlation coefficient.
3. Recall the use of probability theory in business.
4. Identify the applicability of correlation and regression in business decision making.
5. Construct consumer price indices with imaginary figures.

Any other activities, which are relevant to the course.

**Text Books:**

1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
2. Vohra N. D., Business Statistics, McGraw Hill Education.
3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
5. CB Gupta
6. DN Elhance Fundamentals of statistics
7. SenChetty and Kapoor mathematical statistics

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:** CMCT203

**Name of the Course:** Cost Accounting

**Course Credits**

**No. of Hours per Week**

**Total No. of Teaching Hours**

**4 Credits**

**5 Hrs**

**60 Hrs**

**Pedagogy:** Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,





**Course Outcomes: On successful completion of the course, the students will be able to**

- a) Understand concepts of cost accounting & Methods of Costing.
- b) Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.
- c) Make use of payroll procedures & compute idle and over time.
- d) Discuss the methods of allocation, apportionment & absorption of overheads.
- e) Prepare cost sheet & discuss cost allocation under ABC.

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Introduction to Cost Accounting</b>	<b>12</b>
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and <b>Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet . Problems on Cost Sheet, Tenders and Quotations.</b>	
<b>Module No. 2: Material Cost</b>	<b>12</b>
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Materials material control. - <b>Inventory control Technique of inventory control, problems on level setting and EOQ.</b> Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: <b>Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods</b> –Problems.	
<b>Module No. 3: Employee Cost</b>	<b>12</b>
Introduction – Employee Cost – types of labour cost -Labour Cost Control – time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment -Labour Turnover- Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: <b>Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system</b> -problems.	
<b>Module No. 4: Overheads Cost</b>	<b>12</b>
Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, <b>Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method);</b> Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.	
<b>Module No. 5: Reconciliation of Cost and Financial Accounts</b>	<b>12</b>



Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – **Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts** – Preparation of Reconciliation Statement – Problems.

#### **Skill Developments Activities:**

1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory.
2. Draw the format of five documents used for material accounting
3. Prepare dummy Payroll with imaginary figures.
4. Visit any large-scale organization, identify the techniques used for controlling administrative, Selling & distribution overheads.
5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet. Any other activities, which are relevant to the course.

#### **Text Books:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
2. JawaharLal, Cost Accounting., McGraw Hill Education
3. Madegowda J, Cost Accounting, HPH.
4. Rajiv Goel, Cost Accounting, International Book House
5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
6. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
8. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
9. Mariyappa B Cost Accounting, HPH

**Note: Latest edition of text books may be used.**



**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:** CMOE 201 (OEC)

**Name of the Course:** Advertising Skills

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>

**Pedagogy:** Classrooms lecture, Case studies, Group discussion & Seminar etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to

- Familiarize with advertising concepts.
- Able identify effective media choice for advertising.
- Develop ads for different media.
- Measure the advertising effectiveness.
- Analyze the role of advertising agency.

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Introduction</b>	<b>10</b>
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget; Determinants and major methods.	



<b>Module No. 2: Media Decisions</b>	<b>07</b>
Major media types - their characteristics, internet as an advertising media, merits and demerits; <b>Factors influencing media choice</b> ; media selection, media scheduling, <b>Advertising through the Internet-media devices.</b>	
<b>Module No. 3: Message Development</b>	<b>08</b>
<b>Advertising appeals, Advertising copy and elements, Preparing ads for different media</b>	
<b>Module No. 4: Measuring Advertising Effectiveness</b>	<b>10</b>
<b>Evaluating communication and sales effects; Pre- and Post-testing techniques</b>	
<b>Module No. 5: Advertising Agency</b>	<b>07</b>
a) <b>Advertising Agency: Role, types and selection of advertising agency.</b> b) Social, ethical and legal aspects of advertising in India.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Analyze the audience feedback on advertisement of FMCG.</li> <li>2. List out any ten products/services advertised through internet.</li> <li>3. Design any two ads for print media.</li> <li>4. Examine the legal aspects of advertising in India and submit the report.</li> <li>5. Any other activities, which are relevant to the course.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. George E Belch, Michael A Belch, KeyoorPurani, Advertising and Promotion.An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education</li> <li>2. S. Wats Dunn, and Arnold M. Barban. Advertising: It's Role in Marketing.Dryden Press</li> <li>3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed.Prentice Hall of India, New Delhi.</li> <li>4. Batra, Myers and Aakers. Advertising Management. PHI Learning.</li> <li>5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. CengageLearning.</li> <li>6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications</li> <li>7. JaishreeJethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012</li> <li>8. Chunawala and Sethia, Advertising, Himalaya Publishing House</li> <li>9. Ruchi Gupta, Advertising, S. Chand &amp; Co.</li> <li>10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, CengageL earning</li> </ol> <b>Note: Latest edition of text books may be used.</b>	



**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:** CMOE 202 (OEC)

**Name of the Course:** Entrepreneurship Skills

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion & Seminar etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to

- Discover their strengths and weaknesses in developing the entrepreneurial mind-set.
- Identify the different Government Institutions/Schemes available for promoting Entrepreneurs.
- Understand the various aspects to set-up an Enterprises.
- Familiarise Mechanism of Monitoring and maintaining an Enterprises.
- Know the various features for successful/unsuccessful entrepreneurs.

Syllabus:	Hours
<b>Module No. 1: Introduction</b>	<b>10</b>
Need of becoming entrepreneur- ways to become a good entrepreneur-Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation- Idea Evaluation-Feasibility analysis- Finding Team- Preparation of business model.	
<b>Module No. 2: Promoting Entrepreneur</b>	<b>08</b>
Introduction-Different Government institutions/schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,	
<b>Module No. 3: Enterprise Set-up</b>	<b>08</b>
Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,	



<b>Module No. 4: Monitoring and Maintaining an Enterprise</b>	<b>10</b>
Introduction – Day to day monitoring mechanism for maintaining an enterprise- Different Government Schemes supporting entrepreneurship.	
<b>Module No. 5: Case Discussion</b>	<b>06</b>
Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc.,	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. List out the discovery and evaluation of viable business ideas for new venture creation.</li> <li>2. Practice critical talents and traits required for entrepreneurs such as Problem solving, creativity, communication, business math, sales, and negotiation</li> <li>3. List out practical issues in setting-up of different enterprises.</li> <li>4. Analyze the impact of various Government schemes in promotion of entrepreneurs.</li> <li>5. Any other activities, which are relevant to the course.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. Entrepreneurship - Starting, Developing, and Management a new Enterprise –Hisrich and –Peters-Irwin</li> <li>2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, Cambridge University Press</li> <li>3. Hougard S. (2005) The business idea. Berlin, Springer</li> <li>4. Lowe R &amp; S Mariott (2006) Enterprise: Entrepreneurship &amp; Innovation. Burlington, Butterworth Heinemann</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>	



<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.)</p> <p align="center"><b>Course Code:</b> CMOE 203 (OEC)</p> <p align="center"><b>Name of the Course:</b> Business Ethics</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<p><b>Course Outcomes: On successful completion of the course, the students will be able to</b></p> <ol style="list-style-type: none"> <li>Explain the concepts of business ethics and its approaches.</li> <li>Examine the business and organizational ethics in the present context.</li> <li>Analyze the ethical aspects in marketing and HR areas.</li> <li>Analyze the ethical aspects in finance and IT areas.</li> <li>Examine the impact of globalization on business ethics.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Business Ethics</b>		<b>08</b>
Introduction, Concepts and theories: Introduction, definitions, importance and need for Business ethics, Values and morals. Management and ethics, Normative Theories, – Gandhian Approach, Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory.		
<b>Module No. 2: Business &amp; Organizational Ethics</b>		<b>10</b>
The Indian Business scene, Ethical Concerns, LPG & Global trends in business ethics, Business ethics rating in India. Organizations & Organization culture, Types of Organization, Corporate code of ethics – Formulating, Advantages, implementation Professionalism and professional ethics code.		
<b>Module No. 3: Ethical Aspects in Organization – I</b>		<b>08</b>
Marketing ethics and Consumer ethics – Ethical issues in advertising, Criticisms in Marketing ethics, Ethics in HRM: Selection, Training and Development – Ethics at workplace – Ethics in Performance Appraisal.		
<b>Module No. 4: Ethical Aspects in Organization - II</b>		<b>08</b>
Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats – Intellectual Property Rights – Cyber crime.		
<b>Module No. 5: Globalization and Business Ethics</b>		<b>08</b>



Growth of Global Corporations, Factors facilitating Globalisation, Impact of globalization on Indian corporate and social culture, Advantages and disadvantages of MNC 's to the Host Country, International codes of Business Conduct, Whistle blowing and its codes.

**Skill Development Activities:**

1. The students may be asked to conduct the survey of any two organizations to study the ethical practices.
2. List out any five most ethical rating of Indian companies.
3. Collect the information on unethical practices in marketing and HR area.
4. Collect the information on unethical practices in finance and IT area.
5. Analyse and submit the report on the impact of globalization on Indian business houses in the context of ethical aspects.

Any other activities, which are relevant to the course.

**Text Books:**

1. Laura P Hartman, T, Perspectives in Business Ethics, Tata McGraw Hill.
2. B. H. Agalgatti & R. P. Banerjee, Business Ethics –Concept & Practice, Nirali Publication.
3. R. P. Banerjee, Ethics in Business & Management, Himalaya Publication
4. Crane, Business Ethics, Pub. By Oxford Press
5. C S V Murthy, Business Ethics, Himalaya Publishing House

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:** SBFE 201 (SEC)

**Name of the Course:** Financial Education and Investment Awareness





Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>1. Get foundations for financial decision making</li> <li>2. List out various saving and investment alternatives available for a common man</li> <li>3. Give a detailed overview of stock markets and stock selection</li> <li>4. Orient the learners about mutual funds and the criteria for selection</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Foundations for Finance</b>		<b>4</b>
<b>Introduction to Basic Concepts:</b> Understand the need for financial planning – basic concepts – life goals and financial goals – format of a sample financial plan for a young adult <b>Economics:</b> Meaning – scope – key concepts influencing decision making both micro & macro <b>Banking in India:</b> Types of Bank Deposits, Deposit Insurance (PMJDY). Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI <b>Orientation to Financial Statements:</b> financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing – Time Value of Money – Concept of Compounding and Discounting		
<b>Module No. 2: Investment Management</b>		<b>9</b>
<b>Investment Goals:</b> Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools <b>Investment and Saving Alternatives for a Common Investor:</b> Insurance – Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance, etc.), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMY PMKMDY etc., Stocks, Bonds, Mutual Funds. Investor Protection and Grievance Redressal (To be studied Meaning Only-Briefly) <b>Stock Markets:</b> Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants. <b>Stock Selection:</b> Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Oscillators		
<b>Module No. 3: Mutual Funds and Financial Planning Essentials</b>		<b>03</b>
<b>Mutual Funds:</b> Features of Mutual Funds, Mutual Fund History in India, Major Fund Houses in India and		



<p>Mutual Fund Schemes. Types of Mutual Fund Plans. Net Asset Value.</p> <p><b>Criteria for selection of Mutual Funds:</b> Returns, Performance Measures <b>Financial Planning:</b> Sample formats – Integrating all the concepts learnt with a personal financial plan (basic Evaluation by considering Relevant scheme approved by Government) <b>Giving and supporting:</b> Family support – charitable giving – crowd sourcing for needs</p>	
<b>Module No. 4: Foundations for Finance</b>	<b>07</b>
<p>Statistical Functions in Excel</p> <p>Financial Statements in Excel</p>	
<b>Module No. 5: Investment Management</b>	<b>17</b>
<ol style="list-style-type: none"> <li>1. Administering Risk Tolerance Tool</li> <li>2. Group Presentations on Investment Alternatives (Advantages, Suitability and Limitations)</li> <li>3. Demonstration of Stock Trading</li> <li>4. Economy Analysis (<a href="http://www.tradingeconomics.com">www.tradingeconomics.com</a>)</li> <li>5. Industry Analysis (<a href="http://www.ibef.org">www.ibef.org</a>)</li> <li>6. Company Analysis (<a href="http://www.valueresearchonline.com">www.valueresearchonline.com</a>)</li> <li>7. Spreadsheet Modelling for Stock Valuation (Dividend Discount Model, Free Cash Flow and Relative Valuation)</li> <li>8. Demonstration of Technical Analysis and Exercises (NSE – TAME)</li> <li>9. Spreadsheet Modelling for calculating Stock Return, Risk and Beta</li> </ol>	
<b>Module No. 6: Mutual Funds and Financial Planning Essentials</b>	<b>06</b>
<ul style="list-style-type: none"> <li>• Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House (<a href="http://www.amfiindia.in">www.amfiindia.in</a>, <a href="http://www.valueresearchonline.com">www.valueresearchonline.com</a>)</li> <li>• Exercises on Calculation of Net Asset Value</li> <li>• Demonstration of Mutual Fund Fact Sheet</li> <li>• Exercises on reading performance measures and selection of Mutual Funds</li> <li>• Preparation of Financial Plan</li> </ul>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. RBI Financial Education Handbook</li> <li>2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI</li> <li>3. NSE Academy Certification in Financial Markets (NCFM) Modules: <ol style="list-style-type: none"> <li>i. Macroeconomics for Financial Markets</li> <li>ii. Financial Markets (Beginners Module)</li> <li>iii. Mutual Funds (Beginners Module)</li> <li>iv. Technical Analysis</li> </ol> </li> </ol>	



4. Prasanna Chandra, Financial Management, McGraw Hill Education
5. AswathDamodaran, Corporate Finance, John Wiley & Sons Inc
6. PitabasMohanty Spreadsheet Skills for Finance Professionals Taxmann Publications
7. Fischer & Jordan Security Analysis & Portfolio Management Prentice Hall

**Note: Latest edition of text books may be used.**

## **SEMESTER – IV**

### **COURSE CONTENTS:**

- 4.1 ADVANCED CORPORATE ACCOUNTING**
- 4.2 COSTING METHODS AND TECHNIQUES**
- 4.3 BUSINESS REGULATORY FRAMEWORK**



**4.4 CONSTITUTION OF INDIA (CURRICULUM WILL  
BE GIVEN BY KSHEC)**

**4.5 SPORTS/NCC/NSS/OTHERS (IF ANY)**

**4.6 FINANCIAL EDUCATION AND INVESTMENT AWARENESS**



<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> CMCT 251		
<b>Name of the Course:</b> Advanced Corporate Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Know the procedure of redemption of preference shares.</li> <li>Comprehend the different methods of Mergers and Acquisition of Companies</li> <li>Understand the process of internal reconstruction.</li> <li>Prepare the liquidators final statement of accounts.</li> <li>Understand the recent developments in accounting and accounting standards.</li> </ol>		
<b>Syllabus:</b>		<b>Hour s</b>
<b>Module No. 1: Redemption of Preference Shares</b>		<b>12</b>
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption - issue of bonus shares – <b>preparation of Balance sheet (Schedule III to Companies Act 2013) after redemption.</b>		
<b>Module No. 2: Mergers and Acquisition of Companies</b>		<b>12</b>
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – <b>Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).</b>		
<b>Module No. 3: Internal Reconstruction of Companies</b>		<b>12</b>
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. <b>Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).</b>		
<b>Module No. 4: Liquidation of Companies</b>		<b>12</b>



Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. <b>Problems on preparation of Liquidator's Statement of Account.</b>	
<b>Module No. 5: Recent Developments in Accounting and Accounting standards.</b>	<b>12</b>
Human Resource Accounting – Environmental Accounting Discloser as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Indian Accounting Standards- Meaning-objectives-Significance of Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS).	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. List out legal provisions in respect of Redemption of Preference shares.</li> <li>2. Calculation of Purchase consideration with imaginary figures.</li> <li>3. List any five cases of amalgamation in the nature of merger or acquisition of Joint Stock companies.</li> <li>4. List out legal provisions in respect of internal reconstruction.</li> <li>5. List out any five Indian Accounting Standards.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. Arulanandam&amp; Raman ; Corporate Accounting-II, HPH</li> <li>2. Anil Kumar.S Rajesh Kumar.V and Mariyappa .B Advanced Corporate Accounting, HPH</li> <li>3. Dr. Venkataraman. R – Advanced Corporate Accounting</li> <li>4. S.N. Maheswari , Financial Accounting, Vikas publishing</li> <li>5. Soundarajan A &amp; K. Venkataramana, Advanced Corporate Accounting, SHBP.</li> <li>6. RL Gupta, Advanced Accountancy, Sultan Chand</li> <li>7. K.K Verma – Corporate Accounting.</li> <li>8. Jain and Narang, Corporate Accounting.</li> <li>9. Tulsian, Advanced Accounting,</li> <li>10. Shukla and Grewal – Advanced Accountancy, Sultan Chand</li> <li>11. Srinivas Putty, Advanced Corporate Accounting, HPH.</li> </ol> <b>Note: Latest edition of text books may be used.</b>	

**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:** CMCT 252

**Name of the Course:** Costing Methods and Techniques



Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	60 Hrs
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>The method of costing applicable in different industries.</li> <li>Determination of cost by applying different methods of costing.</li> <li>Prepare flexible and cash budget with imaginary figures</li> <li>Analyse the processes involved in standard costing.</li> <li>Familiarize with the Activity Based Costing and its applications.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Job and Contract Costing</b>		12
<b>Job Costing:</b> Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems. <b>Contract Costing:</b> Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.		
<b>Module No. 2: Process and Service Costing</b>		12
<b>Process costing:</b> Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts. <b>Service costing:</b> Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on preparation of service cost statements for these service sectors.		
<b>Module No. 3: Activity Based Costing</b>		12
Introduction - Weakness of conventional costing system – concept of ABC – Characteristics of ABC - Kaplan and Cooper's Approach – cost drivers and cost pools – allocation of overheads under ABC — Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC – Problems.		
<b>Module 4: Marginal Costing</b>		12



Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.	
<b>Module 5: Budgetary Control and Standard Costing</b>	<b>12</b>
<b>Budgetary Control</b> Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only. <b>Standard Costing</b> Introduction – Uses and limitations, variance analysis- Material variances, Labour variances and Overhead variances- problems on Material and Labour variances only.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Naming the appropriate method of costing with justification for each of the following Industries- Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel.</li> <li>2. List out the modern costing tools in accounting field.</li> <li>3. Prepare flexible Budget and cash budget with imaginary figures</li> <li>4. Narrate the steps involved in standard costing. System.</li> <li>5. Prepare a report, which explains the conditions that are necessary for the successful implementation of a JIT manufacturing system.</li> <li>6. Explain ABC. Illustrate how ABC can be applied.</li> <li>7. Any other activities in addition to the above, which are relevant to the course.</li> </ol>	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> CMCT 253		
<b>Name of the Course:</b> Business Regulatory Framework		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		





<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ul style="list-style-type: none"> <li>a) Recognize the laws relating to Contracts and its application in business activities.</li> <li>b) Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.</li> <li>c) Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.</li> <li>d) Distinguish the partnership laws, its applicability and relevance.</li> <li>e) Rephrase the cyber law in the present context.</li> </ul>	
<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Indian Contract Act, 1872</b>	<b>12</b>
Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract	
<b>Module No. 2: The Sale of Goods Act, 1930</b>	<b>12</b>
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions- Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer	
<b>Module No. 3: Competition and Consumer Laws</b>	<b>12</b>
<b>The Competition Act 2002</b> – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. <b>Consumer Protection Act 1986</b> – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.	
<b>Module No. 4: Economic Laws</b>	<b>12</b>
<b>WTO patent rules</b> – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. <b>FEMA 1999</b> – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.	
<b>Module 5: Environment and Cyber Laws</b>	<b>12</b>
<b>Environment Protection Act 1986</b> – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India. <b>Cyber Law:</b> Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.	
<b>Skill Development Activities:</b>	



1. Discuss the case of “Carlillvs Carbolic Smoke Ball Company” case
  2. Discuss the case of “MohoriBibee v/s DharmodasGhose”.
  3. Discuss any one case law relating to minor.
  4. State the procedure for getting patent for ‘inventions’ and / or ‘non- inventions’.
  5. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
  6. List out any top upcoming jobs in cyber security and examine the skills required for the same.
- Any other activities, which are relevant to the course.

**Text Books:**

1. M.C. Kuchhal, and VivekKuchhal, Business Law, Vikas Publishing House, NewDelhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and SunainaKanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
11. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH

**Latest edition of text books may be used.**



<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.)</p> <p align="center"><b>Course Code:</b> SBFE 251 (SEC)</p> <p align="center"><b>Name of the Course:</b> Financial Education and Investment Awareness</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
<p><b>Course Outcomes: On successful completion of the course, the students will be able to</b></p> <ol style="list-style-type: none"> <li>5. Get foundations for financial decision making</li> <li>6. List out various saving and investment alternatives available for a common man</li> <li>7. Give a detailed overview of stock markets and stock selection</li> <li>8. Orient the learners about mutual funds and the criteria for selection</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Foundations for Finance</b>		<b>4</b>
<p><b>Introduction to Basic Concepts:</b> Understand the need for financial planning – basic concepts – life goals and financial goals – format of a sample financial plan for a young adult</p> <p><b>Economics:</b> Meaning – scope – key concepts influencing decision making both micro &amp; macro</p> <p><b>Banking in India:</b> Types of Bank Deposits, Deposit Insurance (PMJDY). Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI</p> <p><b>Orientation to Financial Statements:</b> financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing – Time Value of Money – Concept of Compounding and Discounting</p>		
<b>Module No. 2: Investment Management</b>		<b>9</b>
<p><b>Investment Goals:</b> Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools</p> <p><b>Investment and Saving Alternatives for a Common Investor:</b> Insurance – Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance, etc.), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMY PMKMDY etc., Stocks, Bonds, Mutual Funds. Investor Protection and Grievance Redressal (To be studied Meaning Only-Briefly)</p> <p><b>Stock Markets:</b> Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants.</p> <p><b>Stock Selection:</b> Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis.</p>		



Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Oscillators	
<b>Module No. 3: Mutual Funds and Financial Planning Essentials</b>	<b>03</b>
<p><b>Mutual Funds:</b> Features of Mutual Funds, Mutual Fund History in India, Major Fund Houses in India and Mutual Fund Schemes. Types of Mutual Fund Plans. Net Asset Value.</p> <p><b>Criteria for selection of Mutual Funds:</b> Returns, Performance Measures <b>Financial Planning:</b> Sample formats – Integrating all the concepts learnt with a personal financial plan (basic Evaluation by considering Relevant scheme approved by Government) <b>Giving and supporting:</b> Family support – charitable giving – crowd sourcing for needs</p>	
<b>Module No. 4: Foundations for Finance</b>	<b>07</b>
<p>Statistical Functions in Excel</p> <p>Financial Statements in Excel</p>	
<b>Module No. 5: Investment Management</b>	<b>17</b>
<p>10. Administering Risk Tolerance Tool</p> <p>11. Group Presentations on Investment Alternatives (Advantages, Suitability and Limitations)</p> <p>12. Demonstration of Stock Trading</p> <p>13. Economy Analysis (<a href="http://www.tradingeconomics.com">www.tradingeconomics.com</a>)</p> <p>14. Industry Analysis (<a href="http://www.ibef.org">www.ibef.org</a>)</p> <p>15. Company Analysis (<a href="http://www.valueresearchonline.com">www.valueresearchonline.com</a>)</p> <p>16. Spreadsheet Modelling for Stock Valuation (Dividend Discount Model, Free Cash Flow and Relative Valuation)</p> <p>17. Demonstration of Technical Analysis and Exercises (NSE – TAME)</p> <p>18. Spreadsheet Modelling for calculating Stock Return, Risk and Beta</p>	
<b>Module No. 6: Mutual Funds and Financial Planning Essentials</b>	<b>06</b>
<ul style="list-style-type: none"> <li>• Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House (<a href="http://www.amfiindia.in">www.amfiindia.in</a>, <a href="http://www.valueresearchonline.com">www.valueresearchonline.com</a>)</li> <li>• Exercises on Calculation of Net Asset Value</li> <li>• Demonstration of Mutual Fund Fact Sheet</li> <li>• Exercises on reading performance measures and selection of Mutual Funds</li> <li>• Preparation of Financial Plan</li> </ul>	
<p><b>Text Books:</b></p> <p>8. RBI Financial Education Handbook</p> <p>9. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI</p> <p>10. NSE Academy Certification in Financial Markets (NCFM) Modules:</p> <p>i. Macroeconomics for Financial Markets</p>	



- ii. Financial Markets (Beginners Module)
- iii. Mutual Funds (Beginners Module)
- iv. Technical Analysis

11. Prasanna Chandra, Financial Management, McGraw Hill Education

12. AswathDamodaran, Corporate Finance, John Wiley & Sons Inc

13. PitabasMohanty Spreadsheet Skills for Finance Professionals Taxmann Publications

14. Fischer & Jordan Security Analysis & Portfolio Management Prentice Hall

**Note: Latest edition of text books may be used.**

# **TAXATION**

## **SEMESTER – III**

### **COURSE CONTENTS:**

#### **1. CORPORATE ACCOUNTING**

#### **2. INCOME TAX LAW AND PRACTICE - III**

**0. GST LAW AND PRACTICE - III**

**0. ARTIFICIAL INTELLIGENCE (CURRICULUM WILL BE GIVEN BY KSHCE)**

**0. ADVERTISING SKILLS/ ENTREPRENEURIAL SKILLS/ BUSINESS ETHICS**  
**0. FINANCIAL EDUCATION AND INVESTMENT AWARENESS**



<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.)</p> <p align="center"><b>Course Code:</b> CMCT 201</p> <p align="center"><b>Name of the Course:</b> Corporate Accounting</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<p><b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar &amp; field work etc.,</p>		
<p><b>Course Outcomes: On successful completion of the course, the Students will be able to</b></p> <ul style="list-style-type: none"> <li>. Understand the treatment of underwriting of shares.</li> <li>a. Comprehend the computation of profit prior to incorporation.</li> <li>b. Know the valuation of intangible assets.</li> <li>c. Know the valuation of shares.</li> <li>d. Prepare the financial statements of companies as per companies act, 2013.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Underwriting of Shares</b>		<b>12</b>
<p>Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem.</p>		
<b>Module No. 2: Profit Prior to Incorporation</b>		<b>12</b>
<p>Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.</p>		
<b>Module No. 3 Valuation of Intangible Assets</b>		<b>12</b>
<p>Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method- Problems. Brand valuation and Intellectual Property Rights (IPR).</p>		
<b>Module No. 4: Valuation of Shares</b>		<b>12</b>



Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.

**Module 5: Financial Statements of Companies**

**12**

Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act, 2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.

**Skill Development Activities:**

1. Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures. Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures.
0. Collect financial statement of a company and calculate intrinsic value of an equity share.
0. Collect annual report of a Company and List out its assets and Liabilities.
  0. Collection of latest financial statements of a company and find out the intrinsic value of shares
  0. Collect the annual reports of company and calculate the value of goodwill under different methods.

**Text Books:**

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House.

**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:** CMCT 206

**Name of the Course:** Income Tax Law and Practice - III

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	60 Hrs

**Pedagogy:** Classrooms lecture, tutorials, Maintaining Record Book for practical class, Group discussion, Seminar, Case studies & fieldwork, etc.,

**Course Outcomes: On successful completion of the course, the Students will be able to**

- . After studying this subject, students will get to know the amendments made to the Direct Tax Laws of India by Finance Acts passed in Parliament from time to time.
- a. Understand the theoretical framework of Direct Tax.
- b. After studying this subject, students are able to compute Total Income.
- c. This subject gives the theoretical as well as practical knowledge of Tax deducted and collected at source.
- d. And also, students get the knowledge of Advance tax payment and tax authorities.



<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: General Deductions U/S 80 &amp; Computation of Total Income</b>	<b>12</b>
Deductions U/S 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80EEA, 80EEB, 80G, 80GGA, 80GGB, 80GGC, 80TTA, 80TTB, 80U. Problems on deductions U/S 80 as applicable to Individuals	
<b>Module No. 2: Tax Deduction and Collection at source</b>	<b>12</b>
Collections of Income Tax at source, as applicable to residents, persons responsible to collect tax at source, when to collect, rates of tax, exemptions, collection at lower rate by applying to assessing officer, filling self-declaration forms for non-collection. Remittance of Tax, Issue of certificate for collection of tax at source, Filing of Quarterly Form 24Q, 26Q, 27Q and 27EQ, Application of Tax deduction/ Collection Account Number, Consequences of non-collection or short collection or non/ short remittance of tax interest and penalty thereof. Consequences of non- deduction or short deduction or non / short remittance of tax, interest and penalty thereof.	
<b>Module No. 3: Assessment of Individuals</b>	<b>12</b>
Normal Rate and Special Rate of tax as applicable to individuals, Aggregation of Agricultural Income for the rate purposes Rebates and Reliefs (excluding double taxation relief in the case of share of income from Association of persons). <b>Computation of tax under Old Regime and New Regime in relation to individuals.</b> Applicability of Form 10-IE. Problems on Computation of Total Income and Net Tax Liability after TDS of Individuals, Payment of Advance Tax, Refund of Income Tax (Concepts Only)	
<b>Module No. 4: Filing of Return of Income</b>	<b>12</b>
<b>Mandatory filing of returns under Section 139; Revised Return, Belated return, Invalid Return, Rectify Return;</b> Permanent Account number; Quoting of Aadhar number; Due dates for filing of return, Verification of income-tax returns; <b>Filing of returns in Electronic form;</b> Concept of updated returns, Tax updated returns; Concept of late filing fee under Section 234F; Different types of ITR and the applicability	
<b>Module 5: Income tax authorities</b>	<b>12</b>
Appointment of Income-tax authorities; Control of Income-tax authorities; Instructions to subordinate authorities; Taxpayer's Charter u/s. 119A; Faceless jurisdiction; Discovery, production of evidence etc.; Search and Seizure; Powers to requisition books of account etc; Power to call for information; Power of Survey; Faceless collection of information.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Visit to CA office for asking about Practical application.</li> <li>2. Collect the Income details of individual and calculate Total Income.</li> <li>3. Case study discursion.</li> <li>4. Any other activities, which are relevant to the course.</li> </ol>	





**Text Books:**

1. ICAI Study Materials related to Direct tax law and practice.
2. Direct Tax Law and Practice- - Taxman's Publication
3. Income Tax law and practice- taxman's Publication
4. Income Tax law and practice- V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> CMCT 207 <b>Name of the Course:</b> GST Law and Practice - III		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, Maintaining Record Book for practical class, Group discussion, Seminar, Case studies & Visit to Income tax office/CA offices etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> .        The study familiarizes the students with the provisions of Indirect Taxation Laws in India. a.        This subject is to be taught with reference to the relevant amendments made to GST by GSTC and by Finance Acts passed in the Parliament from time to time so that students are updated with the learning and it enhances learning objective b.        After studying this subject students will get in depth knowledge of concept of GST.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Input Tax Credit I</b>		<b>12</b>
<b>Eligibility and conditions for taking input tax credit</b> – Apportionment of credit and blocked credits – Availability of credit under special circumstances under Section 18 of the CGST Act – Documentary requirements and conditions for claiming input tax credit – Reversal of input tax credit in the case of non- payment of consideration – Discrepancies in claim of Input tax credit and reversal of such claim. Simple problems on Identification of Blocked Credit and Credit under Special Circumstances. Simple problems on computation of Reversal of Credit.		
<b>Module No. 2: Input Tax Credit II</b>		<b>12</b>
Taking input tax credit in respect of inputs and capital goods sent for job work – Manner of distribution of credit by Input service distributor – <b>Manner of claiming credit under special circumstances under Rule 40 -Anti profiteering measure under Section 171</b> . Simple problem on Identification of Input service Distributor, Simple problem on allocation of credit by an Input Service Distributor. Problems on computation of Input Tax, <b>Output tax and Net tax and Advanced problems on Computation of GST payable.</b>		
<b>Module No. 3: Accounts and records in GST</b>		<b>12</b>
Maintenance of accounts by registered persons – Generation and maintenance of electronic records – Records to be maintained by owner or operator of godown or warehouse or transporters - Issue		



of tax invoice under Section 31 of the CGST Act – Components of a Tax invoice – Time Limit for issuing tax invoice – Manner of issuing invoice – Bill of supply – Receipt voucher – Refund voucher – Revised tax invoice - Transportation of goods without issue of invoice - Credit notes and debit notes – Accounts and records to be maintained under Section 35 – Period of retention of accounts. Collect the E forms applicable, E Invoice, Bill of Supply discuss the practical applicability.	
<b>Module No. 4: Returns under GST</b>	<b>12</b>
Time limits – Form and manner of furnishing details of outward supplies – Form and manner of furnishing details of Inward Supplies – Concept of Form GSTR-1A and GSTR-2A - Furnishing of returns under Section 39 of the CGST Act – Claim of input tax credit and provisional acceptance thereof – matching, reversal and reclaim of input tax credit – Annual return – Final return – Levy of late fee – Goods and Service tax practitioners. Discuss the E Forms available for Filling of Returns under GST.	
<b>Module No. 5: Casual Taxable Person and Non-resident taxable person</b>	<b>12</b>
Special provisions in relation to casual taxable person and non-resident taxable person – meaning – registration – filing of returns.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Visit to CA office for asking about Practical application.</li> <li>2. Visit the GST portal Download the forms available for E filling discuss the provisions related to filling of returns.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. Indirect Tax Laws - Bangar's Publication - Dr.YogendraBangar,Dr.VandanaBangar</li> </ol> <b>Note: Latest edition of text books may be used.</b>	

## SEMESTER – IV

### COURSE CONTENTS:

- 4.1     ADVANCED CORPORATE ACCOUNTING**
- 4.2     INCOME TAX LAW AND PRACTICE – IV**
- 4.3     GOODS AND SERVICE TAX LAW AND PRACTICE-IV**
- 4.4     CONSTITUTION OF INDIA (CURRICULUM                      WILL**



**BE GIVEN BY KSHEC)**

**4.5 SPORTS/NCC/NSS/OTHERS (IF ANY)**

**4.6 FINANCIAL EDUCATION AND  
INVESTMENT BEHAVIOUR**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> CMCT 251 <b>Name of the Course:</b> Advanced Corporate Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> . Know the procedure of redemption of preference shares. a. Comprehend the different methods of Mergers and Acquisition of Companies b. Understand the process of internal reconstruction. c. Prepare the liquidators final statement of accounts. d. Understand the recent developments in accounting and accounting standards.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Redemption of Preference Shares</b>		<b>12</b>
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption - issue of bonus shares – preparation of Balance sheet (Schedule III to Companies Act 2013) after redemption.		
<b>Module No. 2: Mergers and Acquisition of Companies</b>		<b>12</b>
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).		
<b>Module No. 3: Internal Reconstruction of Companies</b>		<b>12</b>
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		



<b>Module No. 4: Liquidation of Companies</b>	<b>12</b>
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Statement of Account.	
<b>Module No. 5: Recent Developments in Accounting and Accounting standards.</b>	<b>12</b>
Human Resource Accounting – Environmental Accounting Disclosure as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Indian Accounting Standards- Meaning- objectives-Significance of Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS).	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. List out legal provisions in respect of Redemption of Preference shares.</li> <li>2. Calculation of Purchase consideration with imaginary figures.</li> <li>3. List any five cases of amalgamation in the nature of merger or acquisition of Joint Stock companies.</li> <li>4. List out legal provisions in respect of internal reconstruction.</li> <li>5. List out any five Indian Accounting Standards.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. Arulanandam&amp; Raman ; Corporate Accounting-II, HPH</li> <li>2. Anil Kumar.S Rajesh Kumar.V and Mariyappa .B Advanced Corporate Accounting, HPH</li> <li>3. Dr.Venkataraman. R – Advanced Corporate Accounting</li> <li>4. S.N. Maheswari , Financial Accounting, Vikas publishing</li> <li>5. Soundarajan A &amp; K. Venkataramana, Advanced Corporate Accounting, SHBP.</li> <li>6. RL Gupta, Advanced Accountancy, Sultan Chand</li> <li>7. K.K Verma – Corporate Accounting.</li> <li>8. Jain and Narang, Corporate Accounting.</li> <li>9. Tulsian, Advanced Accounting,</li> <li>10. Shukla and Grewal – Advanced Accountancy, Sultan Chand</li> <li>11. Srinivas Putty, Advanced Corporate Accounting, HPH.</li> </ol> <b>Note: Latest edition of text books may be used.</b>	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> CMCT 257		
<b>Name of the Course:</b> Income Tax Law and Practice- IV		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	5 Hrs	60 Hrs
<b>Pedagogy:</b> Classrooms lecture, tutorials, Maintaining Record, Book for practical class, Group		



<b>Course Outcomes:</b> After studying this subject, students will get to know the amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time. . Understand the theoretical framework of Direct Tax. a. This will provide practical knowledge of filling of return under GST.	
<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Assessment of Firms and Cooperative Societies</b>	<b>12</b>
Meaning of firm, partner conditions interest and remuneration payable to partners, computation income and Tax; Applicability of AMT. Meaning of Cooperative Society, Deduction U/S 80P, Problems on <b>Computation of Income from Partnership firms and cooperative societies</b>	
<b>Module No. 2: Assessment procedure</b>	<b>12</b>
Assessment Procedure, <b>Payment of Self-Assessment Tax</b> , Inquiry before Assessment, Intimation, Regular Assessment, Best Judgement Assessment, Income Escaping Assessment, Rectification of mistake, Time limit to issue, limitation period to complete assessment/rectification, issue of demand notice remittance amount demanded, assessee in default, consequences of non-remittance of tax demanded. (Excluding the provisions regarding recovery of tax).	
<b>Module No. 3: Assessment of Companies</b>	<b>12</b>
Meaning of company; Indian company, domestic company, company in which the public are substantially interested, closely held company, minimum alternative tax, <b>computation of income tax on distributed profits</b> ; Options under Section 115BA, 115BAA and 115BAB.	
<b>Module 4: Calculation of interest</b>	<b>12</b>
Calculation of interest, interest payable to government, for late filing of return default in payment advance tax, determent of advance tax, excess refund, delay in remittance of tax on distributed profit interest payable to Assessee	

<b>Module 5: Computation of Self-Assessment Tax</b>	<b>12</b>
Computation of amount to be demanded, <b>claiming Refund of Tax</b> . Compulsory maintenance of books accounts, compulsory audit. Appeals under Income Tax Act- Applicable orders- procedures- power revision by Commissioner (excluding provisions regarding settlement commission, repetitive appeals, advance ruling and authorized representatives).	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Visit to CA office for asking about Practical application.</li> <li>2. Case study discursion.</li> <li>3. Any other activities, which are relevant to the course.</li> <li>4. File the Income Tax return of your own/the family members.</li> </ol>	



**Text Books:**

1. Direct Tax Law and Practice- - Taxman's Publication
2. Income Tax law and practice- taxman's Publication
3. Income Tax law and practice- V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri.
4. ICAI Study Materials

**Note: Latest edition of Text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> CMCT 258 <b>Name of the Course:</b> Goods and Service Tax Law and Practice- IV		
<b>Course Credits</b>	<b>Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> . The study familiarizes the students with the provisions of Indirect Taxation Laws in India. a. This subject is to be taught with reference to the relevant amendments made to GST by GSTC and by Finance Acts passed in the Parliament from time to time so that students are updated with the learning and it enhances learning objective b. After studying this subject students will get in depth knowledge of concept of GST.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Payment of tax</b>		<b>12</b>



Payment of tax, interest, penalty and other amounts – Electronic Liability Register – Electronic Credit Ledger – Electronic Cash ledger - Interest on delayed payment of tax – Tax deduction at source under Section 51 of the CGST Act – Collection of tax at source under Section 52 – Transfer of input tax credit – Refund of tax – Refund of integrated tax to international tourist - Consumer Welfare Fund – Letter of Undertaking for export without payment of tax.	
<b>Module No. 2: Assessment</b>	<b>12</b>
Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Summary assessment in certain special cases – Audit by tax authorities –Special audit under Section 66 of the CGST Act.	
<b>Module No. 3: Inspection, search, seizure and arrest</b>	<b>12</b>
Inspection, search, seizure and arrest - Inspection of goods in movement – Access to business premises.	
<b>Module No. 4: Appeals and revision</b>	<b>12</b>
Appeals to Appellate Authority – Application for appeal – Appeal fees – Proceedings before the Appellate authority – Constitution of appellate tribunal and benches thereof – Appeals to Appellate Tribunal - Procedure before the Appellate Tribunal – Orders of the Appellate Tribunal – Appearance by Authorized Representative –Appeal to High Court – Appeal to Supreme Court.	
<b>Module 5: Comprehensive Problems on GST</b>	<b>12</b>
Problems to cover valuation, computation of tax and availing of input tax credit. (Incorporation of Delay in payment of tax to these problems, reversal of credit and refund of credit may be followed)	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Visit to CA office for asking about Practical application.</li> <li>2. View the GST Portal and study the Forms related to Filling of GST return</li> <li>3. Refer the GST portal to study the Forms related to Filling of Appeal</li> <li>4. Prepare students to present and act in front of class related to procedure of Inspection Search Seizure and arrest.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. IndirectTaxLaws-Bangar'sPublication-Dr.YogendraBangar,Dr.VandanaBangar</li> <li>2. Students guide to Income Tax (including GST- Taxman's publication- Dr.VinodSinghanian and Dr. Monica Singhanian</li> <li>3. Business Taxation- Dr.Ravi M N, Mr.BhanuPraksh B.E, Dr.Suman Shetty N</li> <li>4. ICAI study materials related to Indirect tax.</li> </ol> <b>Latest edition of text books may be used.</b>	

## OFFICE MANAGEMENT

### SEMESTER – III

#### COURSE CONTENTS:



1. CORPORATE ACCOUNTING
2. HUMAN RESOURCE MANAGEMENT
3. SECRETARIAL MANAGEMENT
4. ARTIFICIAL INTELLIGENCE (CURRICULUM WILL BE GIVEN BY KSHEC)
5. FINANCIAL EDUCATION AND INVESTMENT AWARENESS
6. ADVERTISING SKILLS/ ENTREPRENEURIAL SKILLS/ BUSINESS ETHICS

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> CMCT 201 <b>Name of the Course:</b> Corporate Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
. Understand the treatment of underwriting of shares. a. Comprehend the computation of profit prior to incorporation. b. Know the valuation of intangible assets. c. Know the valuation of shares. d. Prepare the financial statements of companies as per companies act, 2013.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Underwriting of Shares</b>		<b>12</b>





Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten –with and without firm underwriting problem.	
<b>Module No. 2: Profit Prior to Incorporation</b>	<b>12</b>
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.	
<b>Module No. 3 Valuation of Intangible Assets</b>	<b>12</b>
Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method- Problems. Brand valuation and Intellectual Property Rights (IPR).	
<b>Module No. 4: Valuation of Shares</b>	<b>12</b>
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.	
<b>Module 5: Financial Statements of Companies</b>	<b>12</b>
Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act,2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.</li> <li>2. Determine Underwriters' Liability in case of an IPO, with imaginary figures. Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures.</li> <li>0. Collect financial statement of a company and calculate intrinsic value of an equity share.</li> <li>0. Collect annual report of a Company and List out its assets and Liabilities.</li> <li>0. Collection of latest financial statements of a company and find out the intrinsic value of shares</li> <li>0. Collect the annual reports of company and calculate the value of goodwill under different methods.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.</li> <li>2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand &amp; Co., New Delhi.</li> <li>3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.</li> <li>4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.</li> <li>5. V.K. Goyal and RuchiGoyal, Corporate Accounting. PHI Learning.</li> <li>6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.</li> <li>7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House.</li> </ol>	



<b>Name of the Program:</b> Office Management and Secretarial Practice <b>Course Code:</b> CMCT 204 <b>Name of the Course:</b> Human Resource Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work, MCQ through Google forms, Role Play etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ul style="list-style-type: none"> <li>To acquire and understand concepts rules or procedures of HRM</li> <li>The student familiarizes with personal strategies to think organize, learn and behave</li> <li>To effectively manage and plan Human Resource functions within the organization</li> <li>To be aware of the role, functions and functioning of human resource department of the organizations.</li> <li>To Design and formulate various HRM processes such as Recruitment, Selection, Training, Development and Performance appraisal.</li> <li>Format documents effectively using Microsoft Word Styles</li> <li>Create and Manage Table Layouts</li> <li>Perform Mail Merges to create Mailing Labels and Form Letters</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: HUMAN RESOURCE MANAGEMENT</b>		<b>12</b>
Human Resource Management - Meaning, Definition, Objectives, Scope and Importance of HRM, Functions of HRM- Management and Operative Functions, Qualities of HR Manager, Duties & Role of HR Manager		
<b>Module No. 2: : RECRUITMENT AND SELECTION</b>		<b>12</b>
Recruitment and Selection - Meaning and Definition, Factors affecting Recruitment, Sources of Recruitment		
Selection - Meaning and Definition, Types of Selection Test, Interviews – Meaning and Types of Interviews, Guidelines for facing Interviews		
<b>Module No. 3: STRESS MANAGEMENT</b>		<b>12</b>
Meaning & Definition, Causes of stress, Coping with stress, Concept of Counseling- Definitions, Types of Counseling, Objectives of employee counseling, Process of counseling		
<b>Module No. 4: Training and Development</b>		<b>12</b>
Concept of Training and Development Role of Training and Development Assessing Training and Development Needs and Model for Assessing Training and Development Needs Parameters, Objectives and Methods of Training and Development Considering Factors in T & D Effectiveness Evaluation of Training and Development		
<b>Module No. 5: Performance Appraisal</b>		<b>12</b>



Performance Appraisal Process Methods of Performance Appraisal Development Appraisal Potential Appraisal, Appraisal Feedback Performance Counselling, Barriers to Effective Performance Appraisal Overcoming Barriers to Appraisal

**Skill Developments Activities:**

1. To carry out role play with respect to recruitment and selection
2. To train the students in resume writing
3. To conduct stress interview and how to cope with it
4. The students will acquire skill in counseling techniques.
5. Creating a table merging rows and columns
6. Generation of Three columns and two columns
7. Creation of variety of charts

**References:**

1. S.K Bhatia Human Resource Essentials of Human Resource Management by T.N.Chhabra and Monica S.Chhabra
2. Human Resource Management by Aswathappa 8<sup>th</sup> Edition
3. Human Resource Management Text and Cases by Dr. S.S. Khanka
4. Basic and Advanced MS Word by Dr.Daziye Kulkarni
5. Microsoft Word by Labyrnth
6. Microsoft Word 2019 step by step

<p align="center"><b>Name of the Program:</b> Office Management and Secretarial Practice</p> <p align="center"><b>Course Code:</b> CMCT 205</p> <p align="center"><b>Name of the Course:</b> Secretarial Management</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>



<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work, Role Play etc	
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ul style="list-style-type: none"> <li>. Get familiar with Secretarial skills for managing the office.</li> <li>a. To gain knowledge on the public relationship to deal with the clients.</li> <li>b. Employ a proactive role in handling job responsibilities within a team environment</li> <li>c. Capability of the students to work independently on railway ticket reservations</li> <li>d. Students will learn to handle inward and outward mails.</li> <li>e. To handle independently the auditing and banking in offices</li> <li>f. Mastering in designing logos and images.</li> </ul>	
<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: SECRETARIAL MANAGEMENT</b>	<b>10</b>
Meaning of Secretarial Management, Importance & Characteristics, Skills of a Secretary- Entry level, Mid level & Senior level secretary skills, Public Relation- Needs & features Functions and Developments, General principles regarding Income Tax, Auditing and Banking in the Offices.	
<b>Module No. 2 :HANDLING OF MAIL AND POSTAL SERVICES</b>	<b>10</b>
Meaning of Mail, Need for establishing inward and outward mail routines, Nature of Mail – E mail and Physical Mail, Types of Mail – Inward Mail, Outward Mail and Inter-departmental Mail, Handling of, Inward and Outward Mail, Mechanizing of Mail Services, Mail room Equipment, Postal Services & Services provided by Courier Companies	
<b>Module No. 3:APPOINTMENTS AND TRAVEL ARRANGEMENTS</b>	<b>15</b>
Meaning of Appointments, Scheduling Appointments, Duties of Secretary before, during and after, Appointment, Modes of travel, How to make railway reservations, Air travel, E-ticket and Paper tickets, Role and selection of travel agency, Hotel reservations, Preparation of itinerary, Organising travel, Tour advance and tour claim, Overseas travel arrangements	
<b>Module No. 4: INKSCAPE</b>	<b>10</b>
Meaning and Characteristics, Importance, Master tools, Edit objects and Manage colour, Boolean functions Tracing,, Create clones,, Add symbols.	
<b>Module No. 5: INKSCAPE EXERCISES</b>	<b>15</b>
Interface and Basic Drawing, Drawing Landscapes, Inkscape Deep dive, Logo Designing, Floral designing, Drawing Cup and Saucer	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>To carry out activities like role play</li> <li>Demo of handling inward and outward mails</li> <li>Practical exposure of auditing and banking in offices</li> <li>Training in maintenance of stock register</li> <li>To train in the working of courier services</li> <li>Prepare Itinerary and make travel arrangements</li> <li>Practical experience on railway reservations</li> <li>Logo and floral designing</li> </ol>	
<b>References:</b> <ol style="list-style-type: none"> <li>The Definitive Personal Assistant &amp; Secretarial Handbook: A Best Practice Guide for All Secretaries, PAs, Office Managers and Executive Assistants by <u>Sue France</u></li> </ol>	



2. Administrative Assistant's & Secretary's Handbook by James Stroman
3. Secretarial Practice 18th Edition by Kuchhal M.C.
4. Office Management and Secretarial Practice by Dr. I M Sahai
5. Office Organisation and Management Including Secretarial Work by Lawrence Robert Dicksee
6. An Introduction to Office Management for Secretaries by Desiree Cox
7. The Professional Secretary by J. L. Spencer Office Management by Pillai R. S. N



## **SEMESTER – IV**

### **COURSE CONTENTS:**

- 4.1 ADVANCED CORPORATE ACCOUNTING**
- 4.2 SOFT SKILLS AND PERSONALITY DEVELOPMENT**
- 4.3 SELF MANAGEMENT SKILLS**
- 4.4 CONSTITUTION OF INDIA (CURRICULUM WILL BE GIVEN BY KSHEC)**
- 4.5 SPORTS/NCC/NSS/OTHERS (IF ANY)**
- 4.6**
  - 1. ADVERTISING SKILLS**
  - 2. ENTREPRENEURIAL SKILLS**
  - 2. BUSINESS ETHICS**



<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> CMCT 251 <b>Name of the Course:</b> Advanced Corporate Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> . Know the procedure of redemption of preference shares. a. Comprehend the different methods of Mergers and Acquisition of Companies b. Understand the process of internal reconstruction. c. Prepare the liquidators final statement of accounts. d. Understand the recent developments in accounting and accounting standards.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Redemption of Preference Shares</b>		<b>12</b>
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption - issue of bonus shares – preparation of Balance sheet (Schedule III to Companies Act 2013) after redemption.		
<b>Module No. 2: Mergers and Acquisition of Companies</b>		<b>12</b>
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).		
<b>Module No. 3: Internal Reconstruction of Companies</b>		<b>12</b>
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013)		
<b>Module No. 4: Liquidation of Companies</b>		<b>12</b>
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Statement of Account.		
<b>Module No. 5: Recent Developments in Accounting and Accounting standards.</b>		<b>12</b>



Human Resource Accounting – Environmental Accounting Discloser as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Indian Accounting Standards- Meaning- objectives-Significance of Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS).

**Skill Development Activities:**

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures.
3. List any five cases of amalgamation in the nature of merger or acquisition of Joint Stock companies.
4. List out legal provisions in respect of internal reconstruction.
5. List out any five Indian Accounting Standards.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar.S Rajesh Kumar.V and Mariyappa .B Advanced Corporate Accounting, HPH
3. Dr.Venkataraman. R – Advanced Corporate Accounting
4. S.N. Maheswari , Financial Accounting, Vikas publishing
5. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
6. RL Gupta, Advanced Accountancy, Sultan Chand
7. K.K Verma – Corporate Accounting.
8. Jain and Narang, Corporate Accounting.
9. Tulsian, Advanced Accounting,
10. Shukla and Grewal – Advanced Accountancy, Sultan Chand
11. Srinivas Putty, Advanced Corporate Accounting, HPH.

**Note: Latest edition of text books may be used.**

<p align="center"><b>Name of the Program:</b> Office Management and Secretarial Practice</p> <p align="center"><b>Course Code:</b> CMCT 255</p> <p align="center"><b>Name of the Course:</b> Soft Skills and Personality Development</p>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar &amp; field work etc.,</p>		





<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>	
. Develop personality through soft skills a. Become self-confident individuals by mastering inter-personal and team management b. Analyze the tips for team building and conflict resolution. c. Navigate Google Drive Files with fluency d. Collaborate their projects with the teacher online e. Do the research survey easily on Google Forms Generate e-certificate by using Google Slides f. Manage Google Classroom effectively by easily sharing their files	
<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: SOFT SKILLS AND EMOTIONAL QUOTIENT</b>	<b>12</b>
<b>Soft Skills</b> , Definition & Meaning, Importance and Attributes	
<b>Module No. 2: Emotional Intelligence</b>	<b>10</b>
Meaning, Components, <b>Consequences of low and high EQ</b> , Key skills in building -Self-awareness, Self-management, Social Awareness, Relationship Management	
<b>Module No. 3: INTERPERSONAL SKILLS</b>	<b>10</b>
Johari Window – Meaning and Importance, Groups – Difference between group and teams, Team Building: Meaning and Importance, Stages of formation and techniques of building efficient and effective teams, <b>Conflict resolution</b> : Meaning, importance, process, techniques, Problem solving: Meaning, importance, process, techniques	
<b>Module No. 4: Google Docs</b>	<b>10</b>
Creating a Google Account, Accessing Google Drive, Creating new Google Doc file, Text Basics, Formatting Text and adding Hyperlinks, Working with Tables 1.6 Inserting images, Text Box or Shapes	
<b>Module No. 5: Google Forms</b>	<b>10</b>
Setting up a new form or quiz, Answer key and grading, Settings and Preview, Sending Forms, sharing with collaborators, Organizing and analyzing responses by using Google Sheets, Generating E-Certificates	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Learning to draft letters independently</li> <li>2. Trained to prepare resumes, circulars, job notification and other letters.</li> <li>3. Field work to track financial changes of an organization</li> <li>4. To develop interpersonal skills, time management, spreadsheet proficiency.</li> <li>5. Analytical and problem solving skill.</li> <li>6. To independently design logos, brochures and business cards.</li> </ol>	
<b>References:</b> <ol style="list-style-type: none"> <li>1. Alex K Dr., Soft Skill, S.Chand Publishing, reprint 2010</li> <li>2. Anchukandam Thomas, Kuttianimmattathil Jose, Grow Free Live Free, KrishtuJyothi Publications, Bangalore, second revised edition 1998</li> <li>3. BatraPromod, Simple ways to manage stress, Think INC, 2000</li> <li>4. Bharathi T Dr., Personality Development, Neelkamal Publications Pvt. Ltd., reprint 2004</li> <li>5. Jois PV Dr. –Dynamics of Personality, Vijaya Publishing, Bangalore, 2010</li> <li>6. Pekelis V, Realize your Potential, Mir Publishers Moscow, 1st Edition, 1987</li> </ol>	



7. Sherfield, Montgomery & Moody, Developing Soft Skills, Pearson Education, 4th Edition, 2005.
8. Wallace & Masters, Personality Development, South Western Cenage Learning, Reprint 2009.
9. MithraBarun K. – Personality Development & Soft Skills – Oxford University Press
10. VermaShalini– Soft Skills for the BPO sector – Pearson

**Note: Latest edition of text books may be used.**

**Name of the Program:** Office Management and Secretarial Practice

**Course Code:** CMCT 256

**Name of the Course:** Self - Management Skills

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work, etc.,

**Course Outcomes: On successful completion of the course, the Students will be able to**

- . To work independently on Google classroom
- a. To manage time
- b. To solve problems effectively
- c. To adapt to the changes faced in the working environment
- d. Preparing and schedule tasks, assignments, and quizzes across multiple classes

Syllabus:	Hours
<b>Module No. 1: SELF-MANAGEMENT SKILLS &amp; MOTIVATION</b>	<b>10</b>
Meaning&Definition, Importance of Self- Management skills, Types of Self- Management skills, Features of Self-Management Skills, Motivation- Meaning &Characteristics, Types& Importance of Motivation, Theories of Motivation - Maslow's Theory of Hierarchical Needs , Hertzberg's two-factor Theory, McClelland's Theory of Needs, Vroom's Theory of Expectancy, McGregor's Theory X and Theory Y, Alderfer's ERG Theory	
<b>Module No. 2: TIME MANAGEMENT &amp; LEARNING</b>	<b>15</b>
Meaning &Definition, Importance & Objectives, Elements of Time Management, Time Management Principles Time Management techniques and tools, Time management skills &Strategies, Keys to time management Learning- Meaning & Importance, Characteristics & Types, Multimedia learning &E-learning, Augmented learning &Rote learning, Formal and Informal learning, Tangential learning, factors affecting learning, Process of learning	
<b>Module No. 3: Problem Solving and Adaptability</b>	<b>10</b>
Meaning&Characteristics, Process of problem solving, Techniques of Problem Solving, Principles of Problem Solving, Barriers to Problem solving, Collective Problem Solving, Adaptability- Meaning &Importance Adaptability skills, Ways to improve adaptability skills, Self-awareness - Meaning, Self-awareness, Development & Types, Importance &Levels of self-awareness, Ways to improve self-awareness	
<b>Module No. 4:GOOGLE CLASSROOM</b>	<b>10</b>



Meaning & Features, Purpose, Benefits, Applicability, Challenges of Google Classroom	
<b>Module No. 5 : WORKING WITH GOOGLE CLASSROOM</b>	<b>15</b>
Assignment submission, Tracking student progress in gradebook and exporting scores to student information system, Storing frequently used phrases in a customizable comment bank, Preparing and schedule tasks, assignments, and quizzes across multiple classes	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Learning to prepare and schedule tasks, assignments and quizzes.</li> <li>2. To learn and develop the ways of solving problems.</li> <li>3. Building interpersonal skills &amp; time management</li> <li>4. Developing self- management skills.</li> <li>5. Analytical and problem solving skill.</li> <li>6. To independently work on Google Classroom.</li> <li>7. Adaptability skills.</li> </ol> <b>Text Books:</b> <ol style="list-style-type: none"> <li>1. Develop Your Interpersonal and Self-Management Skills by <u>Karen Stainsby &amp; Hussain Gandhi</u></li> <li>2. How to Improve Self- Management Skills by Parthasarathy G</li> <li>3. Self-Management: Time Management, Life Management and Personal Management by <u>André Iland</u></li> <li>4. People and Self- Management by Sally Palmer</li> <li>5. Professionalism and Self-Management by Godfred Boahen</li> <li>6. Developing Management Skills, 10th edition by David A. Whetten</li> </ol>	

#### Books for Reference:

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.s
6. Dr.Saha, Law and Practice of Income Tax, Himalaya Publishing House.

Note: Latest edition of text books may be used.





